B COM SEMESTER: I -2025-26

Discipline Centric Core Course (DCC)

FACCC34001T: FINANCIAL ACCOUNTING

(20 CIA + 80 EoSE. = Max. Marks: 100)

Course Credits	No. of Teaching Hours Per Week	Total No. of Teaching Hours
6 Credits	6 Hours	90 Hours

Course Outcome: On successful completion of the course, the students will be able to:

- Financial accounting courses aim to equip students with the knowledge and skills to understand, analyse, and prepare financial statements.
- Key outcomes include understanding accounting principles and concepts, preparing financial reports like the income statement and analyzing financial data.
- Students also develop an understanding of accounting for specific transactions like depreciation.
- Career Preparation: Preparing students for careers in accounting, finance, or related fields.
- Understand and Analyse the financial statements from different the perspective

SYLLABUS

Unit-I: Meaning, Need and Scope of Accounting– Development of Accounting – Nature and objectives –Book keeping and Accounting - Accounting Principles. Adjustments – closing stock, depreciation, bad debts and provision, outstanding and prepaid expenses, advance and accrued income.

Unit-II: Depreciation Accounting: Meaning – causes – objectives – factors - Methods – Straight Line Method – Written down Value Method. Capital and Revenue Expenditure and Receipts, Average Due Date

Unit-III: Income and Expenditure Account & Receipts and Payments Account: – Nature – Preparation of Receipt and Payment Account and Income and Expenditure Account, Consignment Problems, Joint Venture

Unit-IV: Insurance Claims: Loss of Stock & Consequential Losses, Types of insurance, Average clause; Meaning and scope of Royalty Account - Need and importance.

Unit-V: Partnership –Features, Partnership deed, Problems of Partnership Firm related to Admission & Death of Partners and Dissolution of Partnership firm.

SUGGESTED BOOKS

1. Agarwala, A.N. & Agarwala, K.N. : Higher Science of Accounting, Kitab Mahal, Allahabad.
2. Anthony, R.N. and Reece, J.S. : Accounting Principles, Rich Irwin Ine.
3. Copendium of Statement and Standards of Accounting, The Insttt. of Chartered Accountants of India, NewDelhi.
4. Gupta, R.L. and Radhaswamy, M: Financial Accounting, Sultanchand and Sons, New Delhi.
5. Maheshwari S.N: Financial Accounting, Vikas Publishing House, New Delhi.
6. Monga, J.R. Ahuja, Girish, and Sehgal, Ashok: Financial Accounting, Mayur paper Book,Nodia.

B.Com. Semester: I – 2025-26

Discipline Centric Core Course (DCC)

PMTCC34001T : Principles of Management

(20 CIA + 80 EoSE. = Max. Marks: 100)

Course Credits	No. of Teaching Hours Per Week	Total No. of Teaching Hours
6 Credits	6 Hours	90 Hours

Course Outcome: On successful completion of the course, the students will be able to:

- Explain the basic concepts of management, including its meaning, nature, significance, and evolution, and describe the various functions and principles of management.
- Understanding of planning and decision-making processes in management, including types of plans, planning process, characteristics of decisions, and the application of Management by Objectives (MBO).
- Analyze organizational structure and design, distinguish between formal and informal organizations, and evaluate elements such as span of control, delegation of authority, centralization, and decentralization.
- Understand the functions of directing including leadership and motivation; differentiate leadership styles and explain various motivation theories like Maslow's, Herzberg's, and McGregor's.
- Knowledge of controlling and coordination, understand their processes, techniques, and importance in effective management.

SYLLABUS

Unit-I: Management: Meaning, Definition, Nature, Importance and Functions. Principles of Management. Evolution of Management Thoughts.

Unit-II: Planning: Meaning, Definition, Types, and Process. Decision Making: Meaning, Characteristics and Process. Management by Objectives (MBO)

Unit-III: Organization: Meaning, Formal and Informal Organisation, Organizational Structure, Span of Control, Delegation of Authority, Centralization and Decentralization.

Unit-IV: Directing: Meaning, Nature and Importance, Leadership: Nature,Types and Styles. Motivation : Meaning ,Types and Theories – (Maslow, Herzberg, McGregor)

Unit-V: Controlling: Definition, Characteristics, Process and Techniques. Coordination: Concept, Importance and Types

SUGGESTED BOOKS

1. L.M. Prasad, Principles and Practices of Management, published by Sultan Chand & Sons.
2. Harold Koontz & Heinz Weihrich, Management Principles and Practices, published by McGraw Hill Education.
3. S.C. Saksena, Modern Business Organisation and Management, published by Sahitya Bhawan Publications, Agra.
4. C.B. Gupta, Principles of Management, published by Sultan Chand & Sons
5. Dr. R.C. Bhatia, Principles of Management, published by Ramesh Book Depot, Jaipur.

B.COM. Semester: I– 2025-26

Discipline Centric Core Course (DCC)

BECCC34001T: Business Economics

(20 CIA + 80 EoSE. = Max. Marks: 100)

Course Credits	No. of Teaching Hours Per Week	Total No. of Teaching Hours
6 Credits	6 Hours	90 Hours

Course Outcome: On successful completion of the course, the students will be able to:

- Students will gain a comprehensive understanding of the meaning, nature, and scope of business economics, and analyse the role of business economists in the corporate world.
- Students will identify and analyse the central problems of the economy, using microeconomic and macroeconomic concepts to propose solutions.
- Students will understand the cardinal and ordinal approaches to utility analysis, the law of diminishing marginal utility, the law of equi-marginal utility, and will be able to calculate and interpret consumer surplus.
- Students will explore the concept of the indifference curve, the laws of demand and supply, elasticity of demand and supply, and apply these concepts in demand forecasting and market analysis.
- Students will study production functions, the laws of returns, economies and diseconomies of scale, and general pricing principles, including the role of time in pricing decisions.

SYLLABUS

Unit-I: Business Economics: Meaning, Nature and Scope, Role of Business Economist in Business. Difference between Micro and Macro Economics.Utility Analysis: Cardinal and Ordinal Approaches, Law of Diminishing Marginal Utility and Law of Equi-Marginal Utility

Unit-II: Indifference Curve: Meaning and Characteristics. Demand and Law of Demand, Elasticity of demand, Demand Forecasting. Supply: Meaning, Law of Supply. Elasticity of supply.

Unit-III: Production Analysis: Production function, Law of variable proportions, Returns to scale. Cost Concept: Meaning and types(fixed, variable, average, marginal), Short term and Long term Cost Analysis.

Unit-IV: Market Analysis: Definition and Classification, Differnce between Perfect & Imprfect Market. Price and Output determination under Perfect Competition, Monopoly, Oligopoly and Monopolistic.

Unit-V: General Theory of Price Determination. Role of Time Element in Price Determination. Marginal Productivity theory of Distribution.

SUGGESTED BOOKS

1. D.M. Mithani, Fundamentals of Business and Managerial Economics, Himalaya Publishing House.
2. Mote, Paul and Gupta, Managerial Economics, TATA McGraw Hill, New Delhi.
3. Ahuja, H.L., Managerial Economics, S. Chand & Company Ltd., New Delhi.
4. B.P. Gupta, Vyavsayik Arthashastra (Hindi), Malik and Company, Jaipur.
5. M. D. Agarwal and SomDeo, Business Economics, Ramesh Book Depot, Jaipur.
6. Dwivedi D. N., Managerial Economics, Vikas Publications, Delhi.

B.Com Semester: I – 2025-26

Ability Enhancement Compulsory Course (AECC)

ENGAC34001T: Genaral English

(20 CIA + 80 EoSE. = Max. Marks: 100)

Course Credits	No. of Teaching Hours Per Week	Total No. of Teaching Hours
4 Credits	4 Hours	60 Hours

Course Outcome: On successful completion of the course, the students will be able to:

- Students will gain a comprehensive understanding of basic sounds of English and identify key literary forms.
- Students will Interpret and appreciate selected poetic and literary texts by Shakespeare, Tagore, and R.K. Narayan, demonstrating a grasp of theme, tone, and literary techniques.
- Students will apply knowledge of English grammar structures such as form classes, articles, prepositions, modal auxiliaries, and the use of prefixes, suffixes, and connectives in context..
- Students will explore the concept of Using appropriate tenses, voice (active/passive), and speech (direct/indirect) so as to learn English effectively.
- Students will compose formal and informal letters, reports, and job applications with clarity, correct structure, and suitable vocabulary.

SYLLABUS

Unit-I: The Sounds of English: Consonants, Monopthongs, and Diphthongs. An Acquaintance with Literary Forms: Elegy, Ballad, and Sonnet. Figures of Speech: Simile, Metaphor, Personification, and Irony

Unit-II: Poetry: William Shakespeare – All the World is a stage. Rabindranath Tagore – Where the Mind is without Fear. Act Play/Novel: R. K. Narayan – Vendor of Sweets.

Unit-III: Introduction to Form Classes. Tenses and its uses. Articles. Preposition and Modal auxiliaries.

Unit-IV: Active and Passive Voice. Direct and Indirect Speech. Prefixes and Suffixes. Connectives.

Unit-V: Writing Skills: Formal & Informal Letters. Application for Job / Job Letter. Report Writing.

SUGGESTED BOOKS

1. W.H. Hudson "An Introduction to Literary Forms".
2. R.K. Narayan "The Vendor of Sweets"
3. David Kennedy "English Verse: An Introduction"
4. P.C. Wren & H. Martin "High School English Grammar and Composition".
5. M.A. Yadugiri&GeethaRajeevan "Effective English Communication".

B.Com. Semester: II 2025-26

Discipline Centric Core Course (DCC)

CACCC34002T :Cost Accounting

(20 CIA + 80 EoSE. = Max. Marks: 100)

Course Credits	No. of Teaching Hours Per Week	Total No. of Teaching Hours
6 Credits	6 Hours	90 Hours

Course Outcome: On successful completion of the course, the students will be able to:

- Accounting course aims to equip students with the knowledge and skills to understand, analyse, and manage costs within an organization.
- Key learning outcomes include the ability to determine and classify costs.
- Apply various costing methods, and utilize cost information for decision-making.
- Students will learn to calculate the cost of products, jobs, processes, and services using different costing methods such as job costing, batch costing, and process costing.
- Students will gain awareness of contemporary cost accounting practices.

SYLLABUS

Unit-I: Meaning, scope, objectives and advantages of cost accounting; Difference between financial and cost accounting. Cost concepts and classifications, Overview of elements of cost and preparation of Cost Sheet. Role of a cost accountant in an organization.

Unit-II: Accounting and control of purchases, storage and issue of materials. Techniques of inventory control, Employee (Labour) Cost: Accounting and Control of employee cost. Time-keeping and time-booking. Employee turnover: meaning, methods of measurement and accounting treatment. Incentive plans- Halsey , Rowen , Taylor and Emerson efficiency Plan, Financial and Non-Financial Plan

Unit-III: Overhead: Meaning, Classifications, Allocation, Apportionment and Absorption of Overheads, under or over absorption of overheads. Budget and Budgetary Control: Meaning, Objectives, Merits and Limitations; Types of budgets; Cash and Flexible Budgets

Unit-IV: Reconciliation between Cost and Financial Profit, Unit Costing, Uniform Costing

Unit-V: Job costing, Contract costing, Process costing (including process losses and valuation). Operating costing (only transport).

SUGGESTED BOOKS

1. Khan, M.Y. and Jain P.K., Cost Accounting, Tata McGraw-Hill, New Delhi.
2. Tulsian P.C., Practical Costing, New Delhi.
3. Maheshwari, S.N., Advance Problems and Solutions in Cost Accounting, Sultan Chand, N. Delhi.
4. Agarwal, M.L., Cost Accounting, Satiya Bhawan, Agra
5. Oswal& Maheshwari, Lagat Lekhankan, Ramesh Book Depot, Jaipur.
6. Jain Khandelwal & Pareek, Cost Accounting, Ajmera Book Company, Jaipur

B.Com. Semester: II 2025-26

Discipline Centric Core Course (DCC)

BSLCC34002T: Business Laws

(20 CIA + 80 EoSE. = Max. Marks: 100)

Course Credits	No. of Teaching Hours Per Week	Total No. of Teaching Hours
6 Credits	6 Hours	90 Hours

Course Outcome: On successful completion of the course, the students will be able to:

- Understand the legal framework: Students will understand the legal framework that governs businesses.
- Apply business law concepts: Students will be able to apply business law concepts to real-world business scenarios.
- Analyze legal issues: Students will be able to analyze legal issues that arise in business and develop strategies to mitigate risks.
- Make informed decisions: Students will be able to make informed business decisions that take into account legal considerations.
- Comply with laws and regulations: Students will understand the importance of complying with laws and regulations in business.

SYLLABUS

Unit-I: Indian Legal System: Introduction to Indian legal system.Contract: Meaning, characteristics and kinds. Essentials of valid contract: Offer and acceptance, consideration, contractual capacity, free consent. Discharge of contract: modes of discharge including breach and its remedies. Contingent contracts

Unit-II: Special Contracts, Contract of Indemnity and Guarantee, Contract of Bailment, Contract of Pledge, Contract of Agency.

Unit-III: The Sale of Goods Act, 1930 : Contract of sale, Conditions and warranties, Transfer of ownership in goods including sale by non-owners, Performance of contract of sale.

Unit-IV: Arbitration & Conciliation act : Arbitrator, Appointment of arbitrator, Conciliation, Appointment of conciliator, Role of arbitrator & Conciliator in dispute settlement.

Unit-V: The Limited Liability Partnership Act, 2008: Salient Features of LLP , Incorporation of LLP, Partners & their relation, Whistle blowing

SUGGESTED BOOKS

1. AroraSushma, Business Laws, Taxmann Publications Pvt. Ltd., New Delhi
2. Kuchhal MC, KuchhalVivek, Business Law, Vikas Publishing House Pvt. Ltd., New Delhi
3. Nolakha, R.L., Business Law, Ramesh Book Depot, Jaipur.
4. Tulsian, P.C., Business Law, Tata McGraw Hill Publishing Company, New Delhi.
5. Kapoor, N.D., Elements of Mercantile Law, Sultan Chand & Sons, New Delhi.

B.COM. Semester: II - 2025-26

Discipline Centric Core Course (DCC)

MABCC34002T: Money and Banking

(20 CIA + 80 EoSE. = Max. Marks: 100)

Course Credits	No. of Teaching Hours Per Week	Total No. of Teaching Hours
6 Credits	6 Hours	90 Hours

Course Outcome: On successful completion of the course, the students will be able to:

- Understanding the Nature and Functions of Money
- Analyze the Role and Functions of the Reserve Bank of India
- Evaluate the Structure and Reforms in Indian Commercial Banking
- Understand the Role of SBI and Rural Banking Mechanisms
- Assess the Role of Development Banks and NBFCs in Economic Development

SYLLABUS

Unit-I: Money- Definition, Functions, importance and Classification. Money Supply Components and Determinants, System of note issues in India. Inflation and Deflation: Causes and Remedial Action.

Unit-II: Reserve Bank of India: establishment, Objectives, Organizational structure and Functions; Quantitative and qualitative methods of credit control, Monetary Policy Committee (MPC) of RBI

Unit-III: Commercial Banking: Meaning, types and Functions of Commercial banks, Nationalization of commercial banks in India. Structure of Indian Commercial Banking; Banking Sector Reforms in India since 1991

Unit-IV: State Bank of India- History, objectives, Functions, Structure, Organization, and Working of SBI. Regional Rural Bank. National Electronic banking System: (NEFT), ECS, and RTGS.

Unit-V: Development Banks and Other Non Banking Financial Institutions: Organisation, Function and working of IDBI, ICICI, IFCI, SFCS, SIDBI.

SUGGESTED BOOKS

1. D.K. Mittal & P.N. Varshney, Indian Financial System
2. V.C. Sinha, Monetary Theory and Banking in India
3. Dr. K. GovindaBhat, Central Banking in India
4. Dr.Prem Kumar Srivastava, Banking – Theory and Practice
5. B.S. Sawant , Modern Banking Services

B.COM. Semester: II– 2025-26

Ability Enhancement Compulsory Course (AECC)

HINAC34002T. General Hindi

(20 CIA + 80 EoSE. = Max. Marks: 100)

Course Credits	No. of Teaching Hours Per Week	Total No. of Teaching Hours
4 Credits	4 Hours	60 Hours

Course Outcome: On successful completion of the course, the students will be able to:

- इस पाठयक्रम के माध्यम से विद्यार्थी हिन्दी भाषा की परिभाषा एवं परिचय के साथ उसकी व्याकरणिक विशेषताओं की सामान्य जानकारी प्राप्त कर सकेगा।
- विद्यार्थी हिन्दी भाषा की वर्ण व्यवस्था आदि व्याकरणिक आधारों का परिचय प्राप्त कर सकेगा। भाषा के उच्चारण, लेखन तथा पठन में शुद्ध रूप का प्रयोग कर अपने कार्य क्षेत्र में भाषा के माध्यम से अपनी योग्यता सिद्ध कर सकेगा।
- पाठयक्रम पूर्ण करने के पश्चात विद्यार्थी इनमें सक्षम होंगे–भाषा ओर उसकी उत्पत्ति के मूल सिद्धांतों अवधारणाओं से परिचित हो भाषिक परिवर्तनों को समझने में सक्षम होगा। हिन्दी भाषा की उत्पत्ति, व्याकरणिक विशेषता तथा उसके विकास क्रम को समझ सकेगा।
- वर्णों के भेदों व उच्चारण स्थानों का ज्ञान प्राप्त कर लेखन व उच्चारण में शुद्धता लायेगा।
- प्रभावी संप्रेषण का महत्व समझने के साथ–साथ विद्यार्थी रोजगार के विभिन्न क्षेत्रों हेतु लेखन, वाचन, पाठन में भी सक्षम होगा। विभिन्न प्रकार के पत्र लेखन शैलियों से परिचित हो उसका उपयोग करेगा।

SYLLABUS

Unit-I: भाषा की परिभाषा, प्रकृति एवंविविध रूप। हिन्दीभाषा की विशेषताएँ।

Unit-II: संज्ञा, सर्वनाम, विशेषण, क्रिया, विभक्ति एवं अव्यय। हिन्दी की वर्णव्यवस्था।

Unit-III: संधि, समास, उपसर्ग, प्रत्यय।

Unit-IV:भाषासंप्रेषण के चरण–श्रवण, अभिव्यक्ति, वाचन तथा लेखन। हिन्दी वाक्य रचनाएँ वाक्य और उपवाक्य, वाक्य भेद।

Unit-V: भावार्थ और व्याख्या, पत्र लेखन–प्रार्थना पत्र, आवेदन पत्र, शिकायती पत्र, अभिनंदन पत्र, व्यावसायिक पत्र।

SUGGESTED BOOKS

1. कामता प्रसाद गुरु, हिन्दी व्याकरण
2. भोलानाथ तिवारीमानक, हिन्दी का स्वरूप
3. कैलाश चन्द भाटिया, तुमन सिंह, संक्षेपण और पल्लवन
4. भोलानाथ तिवारी, विजय कुलश्रेष्ठ,पत्र व्यवहार निर्देशिका
5. हरदेव बाहरी, राजकाज में हिन्दी
6. हरदेव बाहरी, व्यावहारिक हिन्दी व्याकरण एवं रचना

B.Com. Semester: III – 2026-27

Discipline Centric Core Course (DCC)

BSTCC35003T: Business Statistics

(20 CIA + 80 EoSE. = Max. Marks: 100)

Course Credits	No. of Teaching Hours Per Week	Total No. of Teaching Hours
6 Credits	6 Hours	90 Hours

Course Outcome: On successful completion of the course, the students will be able to:

- Business Statistics course typically aims to equip students with the ability to understand, analyse, and interpret data to make informed business decisions.
- Students will learn to collect, organize, and present data, apply various statistical techniques, and interpret results for practical applications in business contexts.
- Students will gain skills in calculating and interpreting measures of central tendency (mean, median, mode),
- Students will gain skills in calculating and interpreting measures dispersion (variance, standard deviation), and other relevant statistical measures.
- Students will learn to use statistical analysis to support business decisions in areas like marketing, finance, and operations.

SYLLABUS

Unit-I: Statistics: Introduction and Definition, Functions, Importance, Limitations and uses, Statistical investigation – Planning and Types. Collection of Data, Editing, Classification and tabulation.

Unit-II: Measures of Central Tendency: Arithmetic and Weighted Mean, Mode, Median. Measures of Absolute and Dispersion - Relative (Mean, Standard and Quartile deviation).Skewness – Meaning and measures

Unit-III: Correlation: Meaning, Importance, Types, Methods-Scatter Diagram, Karl Pearson's, Spearman (Rank) and concurrent deviation method. Regression - Meaning, Importance, coefficients, equations and estimation.

Unit-IV: Index numbers: Meaning and uses. Construction of Index numbers: Methods of Laspeyres, Paasche and Fisher's Ideal index.Time Series Data – Meaning and Components of time series.

Unit-V: Theory and approaches to probability. Probability Theorems: Addition and Multiplication. Probability distributions: Binomial and Poisson (Properties and Applications).

SUGGESTED BOOKS

1. Nagar, K.N.,(Hindi) SankhyikikeMoolTatva, MeenakshiPrakashan, Meerut
2. Gupta, S.P.,Statistcial Methods, Sultan Chand & Sons, New Delhi
3. Sancheti D.C. and Kapoor V.C., Statistics Theory, Methods and Application Sultan Chand & Sons, New Delhi
4. Patri, Digambar, Statistical Methods, Kalyani Publishers, Ludhiana
5. Levin, Richard, Statistics for Management, PHI, New Delhi

B.COM. Semester: III – 2026-27

Discipline Centric Core Course (DCC)

COLCC35003T : Company Law

(20 CIA + 80 EoSE. = Max. Marks: 100)

Course Credits	No. of Teaching Hours Per Week	Total No. of Teaching Hours
6 Credits	6 Hours	90 Hours

Course Outcome: On successful completion of the course, the students will be able to:

- Understand the fundamental concepts of company law, including the formation and management of companies
- Analyze the legal framework governing companies, including the Companies Act and other relevant laws
- Evaluate the roles and responsibilities of directors, officers, and shareholders in a company
- Apply company law principles to real-world business scenarios and make informed decisions
- Develop critical thinking skills to navigate complex company law issues

SYLLABUS

Unit-I: Company: Introduction, Characteristics, types, formation & Registration. Difference between public & Private. Company Promoters and their legal position in listed company

Unit-II: Document - Memorandum of association and its alteration, Articles of association, doctrines of constructive notice and indoor management. Prospectus: Meaning and types. Modes for raising a capital Shares. Shares: Meaning, types, transfer & allotment of shares, forfeiture of share

Unit-III: Management - key managerial personnel, Directors, Types of Director Position of director in a listed company, Appointment of director, Power of director, Removal of director. Lifting of corporate veil.

Unit-IV: Company Meetings – Meetings of shareholders and board; types of meeting, convening and conduct of meetings. Requisites of a valid meeting- notice, agenda, quorum.

Unit-V: Winding up of company – Types (Voluntary & Compulsory). Auditor report, secretarial standards and secretarial audit.

SUGGESTED BOOKS

1. Avtar Singh, "Corporate Law": A comprehensive textbook on corporate law
2. N.D. Kapoor, "Company Law": A detailed guide to company law concepts and practices
3. Ashwani K. Mahajan and S.K. Singh, "Corporate Laws": A textbook that covers corporate laws and practices in detail
4. M.C. Shukla, "Principles of Company Law": A textbook that focuses on the principles of company law and their applications.

B.COM. Semester: III – 2026-27

Discipline Centric Core Course (DCC)

INTCC35003T: International Trade

(20 CIA + 80 EoSE. = Max. Marks: 100)

Course Credits	No. of Teaching Hours Per Week	Total No. of Teaching Hours
6 Credits	6 Hours	90 Hours

Course Outcome: On successful completion of the course, the students will be able to:

- Understand the fundamentals of international trade and analyze Balance of Payments and trade disequilibrium.
- Evaluate foreign exchange rate theories and compare different exchange rate systems.
- Examine methods of international payments, export/import finance, and the role of trade institutions.
- Understand exchange control mechanisms and assess trade facilitation tools like Exim Bank, EPZs, and SEZs.
- Analyse trade policies, protection instruments, and the role and functions of the WTO in global trade.

SYLLABUS

Unit-I: International Trade: Meaning, nature, advantages and disadvantages. Balance of Trade and Balance of Payment- Concept, cause of Disequilibrium, Measures for Correction. Adjustment Mechanism.

Unit-II: Foreign Exchange Rates- Meaning and determination- Mint par parity Theory; Purchasing Power Parity Theory; Demand and supply Theory. Exchange rate- Meaning, Types (Fixed, Flexible and floating) advantages and their disadvantages. Fluctuations in exchange rates: Causes, effects and methods of controlling the fluctuations.

Unit-III: Methods of International Payment and Settlements. Documentary credit as method of payment. Export and Import finance. Role of STC & MMTC. Export promotion Councils (EPCs)

Unit-IV: Exchange control- Meaning, Objectives, methods, Exchange control in India. Export Promotion and Import substitution. Exim Bank, EPZs, SEZs.

Unit-V: Free trade policy, Protection Policy. Protection trade devices: Tariffs, Import Quotas. WTO: History and Evolution, Establishment, Objectives and Functions.

SUGGESTED BOOKS

1. K.D. Swami , International Trade
2. Daniels &Radebaugh , International Business
3. Mathur B.L. & Dave R.K., International trade and Finance
4. Agarwal, Singh & Gupta, International trade and Finance
5. Ojha B.L. &Hai M.A., International trade and Finance

B.Com. Semester: IV – 2026 – 27

Discipline Centric Core Course (DCC)

CACCC35004T: Corporate Accounting

(20 CIA + 80 EoSE. = Max. Marks: 100)

Course Credits	No. of Teaching Hours Per Week	Total No. of Teaching Hours
6 Credits	6 Hours	90 Hours

Course Outcome: On successful completion of the course, the students will be able to:

- To ensure acquisition of theoretical knowledge, sufficient to provide a foundation for corporate accounting.
- To provide guidance relating to theory methods and application of recent Developments in Corporate accounting necessitated by changes in accounting Standards, SEBI Guidelines and companies Act.
- To meet the manifold requirements at different levels of learning
- Students can analyze and prepare company financial statements.
- Students can understand, calculate goodwill and find share price value of a company

SYLLABUS

Unit-I: Accounting for Share Capital and Debentures - Types of shares, Accounting for Share Capital, Issue of Rights and Bonus Shares, ESOPs and Buy-Back of shares;

Unit-II: Redemption of Debentures - Meaning, Issue, types (Theory). Accounting treatment for Loss on issue of debentures (Discount on issue/ Premium on redemption).

Unit-III: Statutory provisions regarding preparation of company final accounts – Treatment of special items, tax deducted at source, advance payment of tax, provision for tax depreciation, interest on debentures. Dividends – rules regarding payment of dividend. Preparation of Income statement and balance sheet.

Unit-IV: Annual Report - Meaning, need, objectives, Constituents and how it is different from financial statements. Contents of report of the Board of Directors. XBRL Reporting. Drafting of notes to Accounts

Unit-V: Amalgamation of Companies and Internal Reconstruction - (a) Accounting for Amalgamation of Companies (excluding inter-company holdings) applying AS 14/Ind AS 103. (b) Accounting for Different forms of Internal Reconstruction (excluding drafting of Internal Reconstruction Scheme).

SUGGESTED BOOKS

1. S. P. Jain & K. L. Narang , Advance Accounting, Kalyani Publication.
2. Jain and Narang, Corporate Accounting, Kalyani Publisher, Ludhiana.
3. S. N. Maheshwari& K. N. Maheshwari , Advanced Accountancy, VikasPublicating House Pvt Ltd, Bangalore
4. Rajashekaran&Lalitha ,Corporate Accounting – Pearson, New Delhi.
5. S. Anil Kumar, V. Rajesh Kumar and B. Mariyappa ,Advanced Financial Accounting – Himalaya Publishing House.

B.Com. Semester: IV – 2026 – 27

Discipline Centric Core Course (DCC)

MMTCC35004T: Marketing Management

(20 CIA + 80 EoSE. = Max. Marks: 100)

Course Credits	No. of Teaching Hours Per Week	Total No. of Teaching Hours
6 Credits	6 Hours	90 Hours

Course Outcome: On successful completion of the course, the students will be able to:

- Understand marketing concepts and principles.
- Develop marketing strategies and plans.
- Analyze market trends and consumer behavior.
- Design effective marketing mix.
- Measure and evaluate marketing performance.

SYLLABUS

Unit-I: Introduction to Marketing - Definition, concept and importance. Marketing mix. Marketing research and analysis.

Unit-II: Market Segmentation, Targeting, and Positioning - Target market selection , Positioning strategies.

Unit-III: Product and Brand Management - Product life cycle , New Product development , Branding strategies , Brand equity and brand loyalty.

Unit-IV: Pricing and Distribution Strategies - Pricing objectives and strategies , Pricing methods (cost-plus, value-based) , Distribution channels.

Unit-V: Promotion and Digital Marketing - Promotion mix , Advertising strategies and media planning , Digital marketing.

SUGGESTED BOOKS

1. Philip Kotler and Kevin Lane Keller "Marketing Management"
2. Philip Kotler and Gary Armstrong "Principles of Marketing"
3. William M. Pride and O. C. Ferrell "Marketing"
4. Eric Enge, Stephan Spencer, and Jessie Stricchiola "Digital Marketing"
5. Kevin Lane Keller "Brand Management"

B.COM. Semester: IV - 2026-27

Discipline Centric Core Course (DCC)

ECECC35004T :ECONOMIC ENVIRONMENT

(20 CIA + 80 EoSE. = Max. Marks: 100)

Course Credits	No. of Teaching Hours Per Week	Total No. of Teaching Hours
6 Credits	6 Hours	90 Hours

Course Outcome: On successful completion of the course, the students will be able to:

- Understand the economic environment and its impact on business
- Analyze macroeconomic and microeconomic concepts
- Evaluate the role of government policies and international economic institutions
- Apply economic principles to business decision-making
- Develop a framework for understanding economic changes and their implications

SYLLABUS

Unit-I: Introduction to Economic Environment - Meaning and importance. Types of economic systems (capitalist, socialist, mixed). Role of government in the economy.

Unit-II: Problems relating to Population - Unemployment; Poverty , Regional Imbalances,Parallel Economy. Balance of Payment.

Unit-III: Economic Policies - Monetary Policy, Fiscal Policy, Export and Import Policy, Foreign Investment Policy.

Unit-IV: Industrial Development - Industrial Sickness, Economic Reforms. Liberalization, Small Scale, Cottage and Village Industries.

Unit-V: International Environment : India and the World Economy - Problems of Developing countries, Foreign Investment in India, International Economic Institutions.

SUGGESTED BOOKS

1. S. K. Misra and V. K. Puri ,"Economic Environment of Business"
2. C. B. Gupta ,"Business Environment"
3. Dr. P. K. Jain ,"Economic Environment and Business"
4. Gregory Mankiw ,"Macroeconomics"
5. Robert S. Pindyck and Daniel L. Rubinfeld,"Microeconomics"

B.COM. Semester: V – 2027 – 28

Discipline Specific Electives Course (DSE)

ADTSE36005T: Auditing

(20 CIA + 80 EoSE. = Max. Marks: 100)

Course Credits	No. of Teaching Hours Per Week	Total No. of Teaching Hours
6 Credits	6 Hours	90 Hours

Course Outcome: On successful completion of the course, the students will be able to:

- Understand the basic concepts, objectives, and types of auditing, along with error, fraud detection, and internal controls.
- Apply audit procedures including planning, documentation, vouching, and checking techniques.
- Evaluate verification and valuation methods for assets and liabilities, and interpret audit reports.
- Analyze exchange control mechanisms in India and understand statutory provisions related to company audits.
- Differentiate between audit and investigation, and perform special audits for various institutions and organizations.

SYLLABUS

Unit-I: Auditing: Introduction: Meaning and Objectives of Auditing, Types of Audit, Error and Frauds, Internal Check and Internal Audit

Unit-II: Audit Procedure: Planning & procedure of audit, Audit Programme. Audit working papers and evidences, Routine check & test check. Vouching:Meaning, importance, vouching of cash and trading transactions

Unit-III: Internal control- Meaning, Objectives, methods.Audit of limited companies, Company Auditor: Appointment, Rotation of Auditors,Powers, Duties & Liabilities

Unit-IV: Verification & valuation of Assets & Liabilities. Auditor's Report : Clean &Qualified Report

Unit-V: Investigation: Objectives, Difference between audit and investigations. Process of Investigation. Special Audit: Banking Companies, General Insurance Companies, Educational institutions & Non-Profit Organization.

SUGGESTED BOOKS

1. S.Vengadamani, "Practical Auditing", Margham Publications, Chennai.
2. Ghatalia, "Principles of Auditing", Allied Publishers Pvt. Ltd., New Delhi.
3. N.D. Kapoor, "Auditing", S Chand, New Delhi.
4. R.G. Saxena, "Principles and Practice of Auditing", Himalaya Publishing House New Delhi

B.COM. Semester: V – 2027 – 28

Discipline Specific Electives Course (DSE)

GSTSE36005T: Goods and Services Tax

(20 CIA + 80 EoSE. = Max. Marks: 100)

Course Credits	No. of Teaching Hours Per Week	Total No. of Teaching Hours
6 Credits	6 Hours	90 Hours

Course Outcome: On successful completion of the course, the students will be able to:

- Able to understand taxation structure in India.
- Able to understand basic provisions regarding two major acts contributing to Government Funds.
- To acquire knowledge about valuation of goods under Customs Act and clarity about the concept of "One Nation One Tax ". Availability of Input tax credit
- To get acquainted with basic knowledge of registration and e-filing process under GST Act.

SYLLABUS

Unit-I: Constitutional background of Indirect Taxes in India: Powers of various Governments to levy and collect taxes. Constitutional amendment for GST.

Unit-II: Goods and Service Tax- Introduction to Goods and Service Tax Act, Constitutional amendment – GST vis-à-vis earlier tax laws, important definitions – Consideration. Registration Procedure of GST.

Unit-III: Levy and collection of tax- Tax liability on composite and mixed supplies, Time and Value of supply, Time of supply of goods, Time of supply of services, Value of taxable supply, Input Tax Credit, Eligibility and conditions for taking input tax credit.

Unit-IV: Introduction to Customs Duty, Constitutional powers, Appointment of Customs Port and Airport, Prohibition on importation and exportation of goods, prevention or detection of illegal export of goods. Classification of Goods, Applicability of Harmonized System of Nomenclature, Valuation under Customs Act 1962.

Unit-V: Procedure for clearance of Imported Goods, Procedure for clearance of Export Goods, Procedure for postal articles, Warehousing, Drawback on imported goods used in manufacture of export goods

SUGGESTED BOOKS

1. https://www.gst.gov.in for relevant provisions of Act and Rules applicable to concerned assessment year.
2. Indirect Taxes – Law and Practice by V. S. Datey
3. All about GST by V S Datey
4. Study materials on GST by ICAI, ICSI

B.COM. Semester: V – 2027 – 28

Discipline Specific Electives Course (DSE)

FMTSE36005T: Financial Management

(20 CIA + 80 EoSE. = Max. Marks: 100)

Course Credits	No. of Teaching Hours Per Week	Total No. of Teaching Hours
6 Credits	6 Hours	90 Hours

Course Outcome: On successful completion of the course, the students will be able to:

- Understand basic concepts of financial management and their application in investment, financing and dividend decisions.
- Demonstrate basic finance management knowledge.
- Understand concepts of cost of capital, leverage analysis, capital structure and dividend theories and identify courses of action in financial environment that would result in maximization of wealth of an organization.
- Understand management of working capital and estimate the same for an organization
- Understanding and enhancing practical skills, areas of professional development, attitudes, higher-order thinking skills, etc.

SYLLABUS

Unit-I: Introduction : Nature and Scope of Financial Management; Financial Goals Conflict of interest between the stakeholders; Functions of Financial Manager, Changing Financial Environment, Emerging Challenges faced by the Finance Manager.

Unit-II: Financing Decisions: Sources of Long Term Capital Equity, Debt, Term Loan, and Preference share, Hybrid Securities, Internal Funds- Issues relating Financing Decisions. Cost of Capital: Computation of Cost of Equity-cost of Debt-Cost of Preference Capital- Cost of Internal Reserve Weighted Average Cost of Capital.

Unit-III: Leverage and Capital Structure Analysis: Analysis of Operating Leverage and Financial Leverage-Combined Financial and Operating Leverage. Concept of Capital Structure: Determinants, Theories of Capital Structure, Relevance and Irrelevance, Problems of Optimal, Capital Structure.

Unit-IV: Long Term Investment Analysis: Investment idea Generation – Tools and techniques of Analysis- Risk Analysis in Capital Investment Decisions. Dividend Decisions: Issues in Dividend Decisions-Models and Theories of Dividend-Forms of Dividend-Corporate Dividend Behaviour.

Unit-V: Short Term Asset Management: Estimation of Short-Term Funding. Need –Financing Sources – Computation of Cost of Short term Fund. Management of Cash, Inventory and Receivables.

SUGGESTED BOOKS

1. Gitmam, L. J.: Principles of Management Finance, Addision-Wasley
2. Higgins, R. C: Analysis on Financial Management, Irwin, McGraw Hill
3. Hompton, John: Financial Decision making: Concept, problem & Cases, Prentice hall
4. Joseph, P. Ogden, Frank.C.Jen and Philip, F.O’Conner : Advanced Corporate Finance: Policies and Strategies, Pearson Education
5. Khan & Jain: Financial Management, Tat McGraw

B.COM. Semester: V – 2027 – 28

Discipline Specific Electives Course (DSE)

RAISE36005T : Risk and Insurance

(20 CIA + 80 EoSE. = Max. Marks: 100)

Course Credits	No. of Teaching Hours Per Week	Total No. of Teaching Hours
6 Credits	6 Hours	90 Hours

Course Outcome: On successful completion of the course, the students will be able to:

- Understanding different types of risk, including pure risk, speculative risk, and their impact on individuals and organizations.
- This involves identifying potential losses, assessing their likelihood and impact, developing strategies to mitigate or transfer risk, and implementing and monitoring the chosen strategies.
- Methods for reducing the likelihood or impact of risks
- Exploring methods of funding potential losses, such as insurance and self-insurance.
- Understanding the fundamental principles of insurance, such as indemnity, insurable interest, and utmost good faith.

SYLLABUS

Unit-I: Risk management – Objectives of risk management – Risk management process – Identifying and evaluating potential losses ,Risk financing – Implementing and administering risk management program – Personal risk management – Loss forecasting.

Unit-II: Risk Assessment, Analysis, Evaluation, Risk Control and Treatment – Risk Reduction - Transfer and Sharing of Risk - Elimination and Retention of Risk.

Unit-III: Insurance Regulatory and Development Authority (IRDA) – Introduction – Purpose, Duties, Powers and functions of IRDA Definition of insurance - Characteristics of insurance – Principles of contract of insurance – General Concepts of Insurance – Insurance and hedging – Types of insurance – Insurance intermediaries

Unit-IV: Life Insurance Business - Fundamental principles of life insurance – Basic features of life insurance contracts - Life insurance products – Traditional and unit linked policies – Individual and group policies - With and without profit policies – Types of life insurance policies – Term insurance.

Unit-V: General Insurance Business - Fundamental principles of general insurance – Fire insurance – Marine insurance – Motor insurance – Personal accident insurance – Liability insurance – Claims settlement.

SUGGESTED BOOKS

1. George Rejda, Principles of Risk Management and Insurance, Pearson Education.
2. S. Balachandran, General Insurance, Insurance Institute of India.
3. S. Balachandran, Karve, Palav, Life Insurance, Insurance Institute of India.
4. M. Y. Khan, Indian Financial System, Tata McGraw-Hill.
5. BhartiPathak, Indian Financial System, Pearson Education.

B.COM. Semester: V – 2027 – 28

Discipline Specific Electives Course (DSE)

ENDSE36005T: Entrepreneurship Development

(20 CIA + 80 EoSE. = Max. Marks: 100)

Course Credits	No. of Teaching Hours Per Week	Total No. of Teaching Hours
6 Credits	6 Hours	90 Hours

Course Outcome: On successful completion of the course, the students will be able to:

- Understand the importance of effective communication in personal and professional settings
- Develop strong verbal and non-verbal communication skills
- Write clear and concise business messages
- Present ideas confidently and effectively
- Build rapport and relationships through effective communication

SYLLABUS

Unit-I: Introduction to Entrepreneurship :Meaning and importance of entrepreneurship, Types of entrepreneurship, Entrepreneurial process, Role of entrepreneurship in economic development

Unit-II: Entrepreneurial Opportunities and Ideas :Identifying and evaluating business opportunities, Generating and screening business ideas, Feasibility study and business idea validation

Unit-III: Business Planning and Strategy :Business plan component, Business strategy and competitive advantage

Unit-IV: Funding and Financial Management :Sources of funding, Financial planning and management, Managing cash flow and financial risks

Unit-V: Entrepreneurial Leadership and Growth: Entrepreneurial leadership and team building, Managing growth and expansion, Innovation and adaptability in entrepreneurship

SUGGESTED BOOKS

1. Eric Ries "The Lean Startup"
2. Bruce R. Barringer and Duane Ireland
3. Steve Blank and Bob Dorf "Entrepreneurship: Successfully Launching New Ventures"
4. T N Chhabra "The Startup Owner's Manual" "Entrepreneurship"
5. S S Khanka "Entrepreneurial Development"

B.COM. Semester: V – 2027 – 28

Discipline Specific Electives Course (DSE)

IMKSE36005T: International Marketing

(20 CIA + 80 EoSE. = Max. Marks: 100)

Course Credits	No. of Teaching Hours Per Week	Total No. of Teaching Hours
6 Credits	6 Hours	90 Hours

Course Outcome: On successful completion of the course, the students will be able to:

- Understand the nature, scope, and environment of international marketing and distinguish it from domestic marketing.
- Analyze foreign market selection, segmentation, and product strategies including branding and packaging for global markets.
- Apply international pricing policies and promotion strategies across diverse cultural and market contexts.
- Evaluate international distribution channels, logistics, and the management of foreign intermediaries.
- Understand the role of WTO, trade barriers, and the impact of information technology on international marketing.

SYLLABUS

Unit-I: International Marketing:Definitions, Nature and Importance of international Market,Domestic Marketing V/s International Marketing, EPRG Framework, International Marketing Environment : Internal and External Environment

Unit-II: Foreign Market Selection: Global Market segmentation; Selection of foreign markets; International positioning. Product Decisions: Product planning for global markets; Standardisation Vs. Product adaptation, Product life cycle in international markets, New product development; Branding, Packaging, and labeling; Provision of sales related services.

Unit-III: International Pricing Policies and Factors influencing International Price; International promotion mixes: Advertising, Personal Selling, Sales Promotion and Public Relation.

Unit-IV: International Distribution Channels and Logistics: Functions and types of Channels: Channel selection decisions: Selection of appointment of Foreign distributors/agents and managing relations with them; International logistics decisions.

Unit-V: World Trade Organization (WTO) and its role in international marketing,Trade barriers: Tariff and non-tariff barriers,Information Technologyand International marketing

SUGGESTED BOOKS

1. Philip R. Cateora – International Marketing, McGraw Hill Education
2. Warren J. Keegan – Global Marketing, Pearson Education
3. Michael R. Czinkota – International Marketing, Cengage Learning
4. R.L. Varshney& B. Bhattacharya – International Marketing Management, Sultan Chand & Sons
5. SakOnkvisit& John J. Shaw – International Marketing: Analysis and Strategy, Routledge
6. V.H. Kirpalani – International Marketing: An Asian Perspective, Prentice Hall of India

B.COM. Semester: VI – 2027 – 28

Discipline Specific Electives Course (DSE)

MAGSE36006T: Management Accounting

(20 CIA + 80 EoSE. = Max. Marks: 100)

Course Credits	No. of Teaching Hours Per Week	Total No. of Teaching Hours
6 Credits	6 Hours	90 Hours

Course Outcome: On successful completion of the course, the students will be able to:

- Understand the basis of conventional and contemporary costing systems
- Determine the costs of products and services
- Critically analyse relevant costs and provide recommendations for internal decision making
- Prepare budgets & analyse the variances of actual costs with respect to standards.
- Explain the concept of GST and the need for GST in India.

SYLLABUS

Unit-I: Management Accounting:- Meaning, definition, nature and scope. Cost concepts, Cost Control, and Cost Reduction; Classification of Costs: Fixed, Variable, Semi- variable, and Step Costs; Direct, and Indirect Costs; Relevant, and Irrelevant Costs; Shut-down, and Sunk Costs; Controllable, and Uncontrollable Costs; Avoidable, and Unavoidable Costs; Opportunity Costs; Expired, and Unexpired Costs.

Unit-II: Cost-Volume-Profit Analysis: Marginal cost, Contribution per unit and Total contribution. Profit-Volume Ratio, Break-even Analysis: Cost Break-even Point, Composite Break-even Point, Cash Break-even Point, Margin of safety. Relevant Costs and Decision Making:- Make or Buy , Marketing Mix.

Unit-III: Budgets and Budgetary Control: Meaning, Types of Budgets, Steps in Budgetary Control, Flexible Budgeting.

Unit-IV: Standard Costing and Variance Analysis: Meaning of Standard Cost and Standard Costing, Advantages, Limitations and Applications; Material Cost Variance.

Unit-V: Ratio Analysis: Meaning, definition, nature and scope; Liquidity and Profitability ratios. Meaning, definition of Cash Flow Statement-meaning, objectives and operations.

SUGGESTED BOOKS

1.Maheshwari, S.N. and Mittal, Cost Accounting: Theory and Problems. Shree Mahavir Book Depot Chapters1, 5.

2.Arora, M.N. A Textbook of Cost and Management Accounting,12th ed., Vikas Publishing House Pvt. Ltd.

3.Lal, Jawahar. Advanced Management Accounting: Text, Problems & Cases, Sultan Chand &Company Ltd.

B.COM. Semester: VI – 2027 – 28

Discipline Specific Electives Course (DSE)

INTSE36006T :Income Tax

(20 CIA + 80 EoSE. = Max. Marks: 100)

Course Credits	No. of Teaching Hours Per Week	Total No. of Teaching Hours
6 Credits	6 Hours	90 Hours

Course Outcome: On successful completion of the course, the students will be able to:

- To gain enough knowledge on the basic principles and provisions of the Act and the relevant rules.
- To provide working knowledge on the different heads of Income and deductions
- Enable them to compute the total income and tax payable by an individual.
- To enable the students to identify the basic concepts, definitions and terms related to Income Tax. Students would identify the technical terms related to Income Tax.
- To enable the students to determine the residential status of an individual and scope of total income.

SYLLABUS

Unit-I: Constitutional Provisions: Distribution of tax proceeds amongst Centre and States - a brief study. Basic concepts and definitions: Income, agriculture income, casual income, Basis of charge, Scope of total income, Residence and tax liability.

Unit-II: Heads of Income: Income from Salaries, Income from House Property

Unit-III: Profits and Gains of Business and Profession, Depreciation, Capital Gains, Income from Other Sources, Deemed Incomes and Aggregation of Income.

Unit-IV: Set off and carry forward of losses, Deductions from Gross Total Income, Rebates and Reliefs, Assessment of Individuals

Unit-V: Assessment of Hindu Undivided Family, Assessment of Firm & Association of Person and Body of Individual (AOP/BOI), Income Tax authorities and their powers; filing of income tax returns and E-filing.

SUGGESTED BOOKS

1.Bhawan Publication, New Delhi
2. Chandra, Mahesh and Shukla, D.C. : Income Tax Law and Practice, Pragati
3. GirishAhuja and Ravi Gupta : Systematic Approach to Income Tax, Sahitya
4. Kanga and Paliwala : Law and Practice of Income Tax in India
5. Mehrotra, H.C. : Income Tax Law & Accounts, SahityaBhawan, Agra

B.COM. Semester: VI – 2027 – 28

Discipline Specific Electives Course (DSE)

FMOSE36006T: Financial Market & Operations

(20 CIA + 80 EoSE. = Max. Marks: 100)

Course Credits	No. of Teaching Hours Per Week	Total No. of Teaching Hours
6 Credits	6 Hours	90 Hours

Course Outcome: On successful completion of the course, the students will be able to:

- Understand the structure of the Indian financial system and post-liberalization reforms.
- Explain the components and functions of the Indian money market and the role of RBI.
- Analyze capital market instruments, stock exchanges, and trading practices.
- Evaluate SEBI's role in regulating markets and ensuring ethical business practices.
- Identify investor protection mechanisms and legal remedies in stock exchanges.

SYLLABUS

Unit-I: Structure of the Indian Financial System , Organized and Unorganized Market, Financial sectors reforms after liberalization 1990 to 1991

Unit-II: Money Market- Definition, Functions, Significance and Structure of Money Market. Acceptance house, Discount house, Call money market, New trends in Indian money market, Role of RBI and Commercial Bank in Indian Money Market.

Unit-III: Capital Market- Meaning and Components of Capital market. Securities market, Cash Markets Equity and Debts, Depositories. Function of Stock market, Stock brokers, Margin trading, Forward trading, Primary and Secondary market, NSE, BSE, NIFTY, SENSEX, OTCEL

Unit-IV: Ethical Issues in Business: Stock Exchange Board of India- SEBI as capital market regulators. Objectives, functions, powers and Organisational structure of SEBI. SEBI Guideline on primary and secondary market. Listing procedure and legal requirement. Public issue pricing and marketing

Unit-V: Stock Exchange and Investor- Functionaries on Stock Exchange-Brokers, Sub Brokers, Market makers, Jobbers.Portfolio consultants, Institutional investors, Investor's protection- Grievances, Dealing and their removal, Grievance cells in Stock exchange. SEBI, Company law board, Press, Remedy through courts

SUGGESTED BOOKS

1. Bharati V. Pathak, Indian Financial System Pearson Education
2. L.M. Bhole&JitendraMahakud, Financial Markets and Institutions McGraw Hill
3. Ramesh Singh, Indian Economy McGraw Hill Education
4. S. Kevin, Security Analysis and Portfolio Management PHI Learning
5. Meir Kohn, Financial Institutions and Markets Oxford University Press
6. E. Gordon & K. Natarajan,The Indian Financial System: Markets, Institutions and Services Himalaya Publishing House

B.COM. Semester: VI – 2027 – 28

Discipline Specific Electives Course (DSE)

EDPSE36006T: Economic Development and Planning

(20 CIA + 80 EoSE. = Max. Marks: 100)

Course Credits	No. of Teaching Hours Per Week	Total No. of Teaching Hours
6 Credits	6 Hours	90 Hours

Course Outcome: On successful completion of the course, the students will be able to:

- Economic development and planning aims to improve a community's well-being through strategic actions.
- These actions, often outlined in a development plan, focus on increasing employment, promoting economic growth, and enhancing the overall quality of life.
- Key outcomes include reduced poverty, improved infrastructure, and a more self-sufficient economy.
- Economic development plans often prioritize job creation and retention through various strategies like business development and workforce training.
- Planning aims to create a stable economic environment with low inflation and predictable market conditions.

SYLLABUS

Unit-I: Defining economic growth and development, distinguishing between them, and exploring various indicators like GDP, HDI, and poverty rates.

Unit-II: Economic factors (capital formation, technological progress) and non-economic factors (social, political, institutional), Identifying common features of developing nations, such as low per capita income, high population growth, and dependence on agriculture.

Unit-III: Importance of property rights, legal systems, and government policies in fostering development, comparing the effectiveness of free markets and government intervention in promoting development, including mixed economy models.

Unit-IV: Objectives, achievements, and challenges of India's five-year plans, including the role of the Planning Commission and NITI Aayog.

Unit-V: Causes and consequences of poverty and inequality, and exploring strategies for poverty alleviation and income redistribution, Analyzing the different types of unemployment, the importance of human capital development, and the role of education and healthcare.

SUGGESTED BOOKS

1. N. Gregory Mankiw: Macroeconomics, 7th edition, Cengage Learning India Private Limited, New Delhi
2. Richard T. Froyen: Macroeconomics, 2nd Edition, Pearson Education Asia, New Delhi.
3. Brian Snowdon and Howard R Vane: Modern Macroeconomics: Its Origins, Development and Current State, Edward Elgar
4. Misra, S. K. and Puri V. K. Indian Economy — Its Development Experience. Himalaya Publishing House, Mumbai
5. Dutt R. and Sundharam K. P. M. Indian Economy. S. Chand & Company Ltd., New Delhi.

B.COM. Semester: VI – 2027 – 28

Discipline Specific Electives Course (DSE)

HRMSE36006T : Human Resource Management

(20 CIA + 80 EoSE. = Max. Marks: 100)

Course Credits	No. of Teaching Hours Per Week	Total No. of Teaching Hours
6 Credits	6 Hours	90 Hours

Course Outcome: On successful completion of the course, the students will be able to:

- Understand the role of HRM in organizations
- Apply HRM functions in real-world settings
- Analyze employee relations and motivation
- Design effective recruitment, selection, and training programs
- Develop compensation and benefits packages

SYLLABUS

Unit-I: Introduction to HRM: Meaning, Evolution, importance, Functions. Role of HR manager

Unit-II: Recruitment and Selection:Recruitment process, Sources of recruitment, Selection process.

Unit-III: Training and Development: Importance of training, Training methods, Management development programs

Unit-IV: Performance Management: Meaning, importance. Performance appraisal methods, Performance feedback and coaching, Performance improvement plans

Unit-V: Compensation and Benefits: Compensation structure,Wage and salary administration,Benefits and incentives, Performance-based compensation

SUGGESTED BOOKS

1. Gary Dessler "Human Resource Management"
2. K. Aswathappa "HRM"
3. P. SubbaRao "Human Resource Management: Text and Cases"
4. Jeffery A. Mello "Strategic Human Resource Management"
5. P. L. Rao "Human Resource Management: A South Asian Perspective"

B.COM. Semester: VI – 2027 – 28

Discipline Specific Electives Course (DSE)

BECSE36006T: Business Ethics and Corporate Governance

(20 CIA + 80 EoSE. = Max. Marks: 100)

Course Credits	No. of Teaching Hours Per Week	Total No. of Teaching Hours
6 Credits	6 Hours	90 Hours

Course Outcome: On successful completion of the course, the students will be able to:

- Understand the importance of business ethics and corporate governance
- Analyze ethical issues and challenges in business
- Apply principles of corporate governance and CSR
- Evaluate the impact of business decisions on stakeholders
- Develop a framework for ethical decision-making in business

SYLLABUS

Unit-I: Introduction to Business Ethics: Meaning and importance of business ethics,Ethical theories and principles, Benefits and challenges of ethical business practices

Unit-II: Corporate Governance: Meaning, importance, principles. Role of board of directors and auditors

Unit-III: Corporate Social Responsibility (CSR):- Meaning and importance. CSR initiatives and practices. Benefits and challenges of CSR

Unit-IV: Ethical Issues in Business: Types of ethical issues (bribery, corruption), Whistleblowing and its importance, Managing ethical issues in business

Unit-V: Emerging Trends in Business Ethics and Corporate Governance: Sustainability and environmental ethics, Digital ethics and cybersecurity, Best practices in corporate governance and business ethics

SUGGESTED BOOKS

1. Fernando & Richardson "Business Ethics"
2. Adrian Cadbury "Corporate Governance"
3. Manuel G. Velasquez "Business Ethics: Concepts and Cases"
4. Bimal N. Jain "Corporate Governance: Principles, Policies, and Practices"
5. S.K. Mandal "Business Ethics and Corporate Governance"

B.COM. Semester: I 2025-26

Skill Enhancement Course (SEC)

FOCSC34001T :Fundamentals of Computer

(20 CIA + 80 EoSE. = Max. Marks: 100)

Course Credits	No. of Teaching Hours Per Week	Total No. of Teaching Hours
3 Credits	3 Hours	45 Hours

Course Outcome: On successful completion of the course, the students will be able to:

- Understand the basic components and functioning of a computer system, including hardware and software.
- Demonstrate knowledge of number systems, data representation, and basic logic gates used in digital computing.
- Explain the role and functions of operating systems and various types of software applications.
- Apply knowledge of computer networks, internet, and cyber security principles in real-world contexts.
- Explain the basics of computer networking, types of networks (LAN, WAN, Wi-Fi), Internet concepts, and fundamental network security principles.

SYLLABUS

Unit-I: Introduction to Computers, Definition and history of computers, Types of computers

Unit-II: Computer Hardware- Central Processing Unit (CPU), Memory (RAM, ROM), Storage devices, input/output devices

Unit-III: Computer Software –System software , Application software, Programming languages

Unit-IV: Data Representation and Storage – Binary code, Number systems, Data representation , Data storage

Unit-V: Networking and Internet – Computer networks (LAN, WAN, Wi-Fi), Internet, Network security and applications

SUGGESTED BOOKS

1. Sinha, P.K., Computer Fundamentals, BPB Publication, Jaipur
2. Nortan, Peter, Introduction to Computers, Tata McGraw Hills, New Delhi
3. Taxali, R.K., PC Software for Windows 98, Tata McGraw Hills, New Delhi
4. Swamy, E. Balguru, Programming in ANSI ‘C’, McGraw Hills, New Delhi
5. Jain, Anubha, Deep ShikhaBhargav, Computer Fundamentals, RBD, Jaipur

B.COM. Semester: II 2025-26

Skill Enhancement Course (SEC)

BCSSC34002T : Business Communication Skills

(20 CIA + 80 EoSE. = Max. Marks: 100)

Course Credits	No. of Teaching Hours Per Week	Total No. of Teaching Hours
3 Credits	3 Hours	45 Hours

Course Outcome: On successful completion of the course, the students will be able to:

- Understand the importance of effective communication in personal and professional settings
- Develop strong verbal and non-verbal communication skills
- Write clear and concise business messages
- Present ideas confidently and effectively
- Build rapport and relationships through effective communication

SYLLABUS

Unit-I: Fundamentals of Business Communication - Definition, Nature, Scope, Objectives, Types, Importance, Process and Elements of Business Communication

Unit-II: Channels of communication – Formal, Informal/Grapevine, Non – Verbal Communication – Body language/Kinesics, Para language, sign language/ Visual and audio elements, Barriers to Communication

Unit-III: Memory Management: Memory and Retention Techniques, Mind Mapping, Reading Skills

Unit-IV: Writing for Business: Features of Good Writing: Clear, Short, and Correct, Writing Emails and Letters: Notice, Memo, Circular

Unit-V: Listening Skills: Meaning, Importance, Types. Barriers to Listening and overcoming

SUGGESTED BOOKS

1. John Adair "Effective Communication"
2. Leena Sen "Communication Skills"
3. Meenakshi Raman and Prakash Singh "Business Communication"
4. Dale Carnegie "The Art of Public Speaking"
5. N.K. Sharma "Communication Skills for Professionals"

B.COM. Semester: V – 2027 – 28

Skill Enhancement Course (SEC)

PDLSC36005T: Personality Development and Leadership Skills

(20 CIA + 80 EoSE. = Max. Marks: 100)

Course Credits	No. of Teaching Hours Per Week	Total No. of Teaching Hours
3 Credits	3 Hours	45 Hours

Course Outcome: On successful completion of the course, the students will be able to:

- Develop a positive personality and attitude
- Communicate effectively and build strong relationships
- Demonstrate professionalism and a strong work ethic
- Manage stress and emotions
- Set goals and plan for personal and professional growth

SYLLABUS

Unit-I: Introduction to Personality Development:Meaning and importance of personality development,Self-awareness and self-improvement,Building confidence and self-esteem

Unit-II: LSRW Skills, Goal Setting ,Team Building and Teamwork, Conflict resolution and Persuasion Skills

Unit-III: Leadership Skills: Leadership styles and traits, Effective leadership in teams and organizations,Leadership skills development

Unit-IV: Managing stress:Meaning of stress,Common signs of stress,Acknowledging stress, Handling the problem

Unit-V: Workplace Attitude and Professionalism:Professionalism and work ethics, Adaptability and flexibility,Time management and productivity

SUGGESTED BOOKS

1. Stephen Covey "The 7 Habits of Highly Effective People"
2. Dale Carnegie "How to Win Friends and Influence People"
3. Daniel Goleman Norman Vincent Peale "The Power of Positive Thinking"
4. Dr. P. Khanka "Emotional Intelligence" "Personality Development"

B.Com Semester: III – 2026 – 2027

Multi Discipline Course (MDC)

HPGMC35003T: Introduction to History, Political Science and Geography

(20 CIA + 80 EoSE. = Max. Marks: 100)

Course Credits	No. of Teaching Hours Per Week	Total No. of Teaching Hours
3 Credits	3 Hours	45 Hours

Course Outcome: On successful completion of the course, the students will be able to:

- Understand the origin and integration of Rajasthan and recognize its state symbols.
- Describe major historical events, ancient civilizations, and contributions of key figures.
- Appreciate Rajasthani culture and heritage through its folk music, dances, fairs, festivals, and LokDevtas.
- Understand the political and administrative system of Rajasthan, including state governance and Panchayati Raj.
- Identify key geographical features of Rajasthan such as mountains, deserts, rivers, and regional divisions

SYLLABUS

Unit-I: Introduction of History - Meaning and Origin of the Name "Rajasthan". Symbols of Rajasthan (State Animal, State Tree, State Dance, State Bird, State Flower, State Game, State Language). Integration of Rajasthan (Formation of the state of Rajasthan (1949)

Unit-II: Historical Background - Major historical events and battles (Battle of Tarain, Chittor and Haldighati). Ancient Culture &Civilisation of Kalibangan, Ahar, Ganeshwar, Bairath. Contribution of key personalities - (MaharanaPratap, PannaDhai, Durga Das Rathore)

Unit-III: Culture and Heritage - Folk Music and Dance (Ghoomar, Kalbeliya, Bhavai). LokDevta of Rajasthan. Fairs(Desert Festival, Mewar Festival, Summer Festival, Camel Festival, Kolayat Fair). Festivals (Teej, Gangaur, MakarSankranti)

Unit-IV: Political and Administrative System of Rajasthan – Governor - Role and Functions. Chief Minister and Cabinet (State council of Ministers). Panchayati Raj System (Local Self Govt. Administration).

Unit-V: Geography of Rajasthan - Physical features of Aravalli Range, Thar Desert, and major plateaus. Shape, Size, mountains and plateaus of Rajasthan. Major Rivers: Chambal, Banas, Luni, etc.

SUGGESTED BOOKS

1. R. D. Banerji, The Age of the Imperial Guptas
2. Percy Brown , Indian Architecture
3. Dashrath Sharma, Rajasthan Through the Ages
4. KunwarKanak Singh Rao, Rajasthan Ki Rajvyavastha
5. Kanti Jain &Mahaveer Jain, Lakshya Rajasthan: Geography & Economics

B.Com Semester: III – 2026 – 2027

Multi-Disciplinary Course - MDC

LBLMC35003T – Labour Laws

(20 CIA + 80 EoSE. = Max. Marks: 100)

Course Credits	No. of Teaching Hours Per Week	Total No. of Teaching Hours
3 Credits	3 Hours	45 Hours

Course Outcome: On successful completion of the course, the students will be able to:

- Describe the evolution and objectives of India's labour legislation
- Critically assess the impact of labour law on stakeholders using economic and sociological models
- Draft employment practices aligned with statute and ethics
- Apply dispute resolution frameworks grounded in law and organizational behaviour
- Propose multidisciplinary reforms in light of emerging workplace challenges

SYLLABUS

Unit-I: Historical & Constitutional Foundations - Origin of labour law. Colonial origins → post-independence reforms, Constitutional underpinnings- Articles 14, 19, 21. Directive Principles. Global context - ILO conventions & India's alignment.

Unit-II: Core Statutes Impacting Worker Rights - Payment of Wages Act, Minimum Wages Act, Payment of Bonus & Gratuity Acts. Social security framework - Workmen's Compensation, ESI, EPF, Maternity Benefits. Economic fairness & social justice - Policy implications.

Unit-III: Industrial Relations & Collective Mechanisms - Trade Union Act, Industrial Disputes Act. Standing Orders, Strikes, Lockouts, Layoff, Retrenchment, Closures. Collective Bargaining - Legal immunity, Negotiation strategies. Sociological lens: power dynamics, labor movements, union leadership

Unit-IV: Occupational Safety, Welfare & Disciplinary Systems - Factories Act and its relevance (Mines, Shops & Establishments). Contract Labour Act - Workplace welfare, health, hazard prevention. Discipline & domestic inquiries- Principles, Procedures, Natural Justice , Psychological & ethical perspectives on workplace justice

Unit-V: Dispute Resolution, Compliance & Emerging Challenges - Mechanisms (Conciliation, Arbitration, Adjudication). Compliance governance- HR & legal intersections. Emerging trends- Gig economy, sexual harassment law, tech--driven work changes etc.

SUGGESTED BOOKS

1. V.G. Goswami, Labour and Industrial Laws
2. Taxmann's, New Labour and Industrial Laws
3. S.N. Mishra, Labour and Industrial Laws

B.Com Semester: III – 2026 – 2027

Multi-Disciplinary Course - MDC

IFPMC35003T – Indian Foreign Policy

(20 CIA + 80 EoSE. = Max. Marks : 100)

Course Credits	No. of Teaching Hours Per Week	Total No. of Teaching Hours
3 Credits	3 Hours	45 Hours

Course Outcome: On successful completion of the course, the students will be able to:

- Understand the basic features and emerging trends in India's foreign policy and its role in international affairs.
- Analyze India’s bilateral relations with the USA, China, and Pakistan in historical and contemporary contexts.
- Explain the concept, evolution, and relevance of Non-Alignment in global politics.
- Evaluate the objectives and functioning of regional organizations like SAARC and ASEAN, and the factors leading to the end of the Cold War.
- Discuss and critically assess major global challenges such as environmental issues, human rights, global justice, and terrorism.

SYLLABUS

Unit-I: India‟s Role in International Affairs - Basic Features & Emerging trends in India‟s Foreign Policy

Unit-II: India’s relations with U.S.A., China and Pakistan.

Unit-III: The Concept of Non – Alignment - Bases, Role and Relevance

Unit-IV: Regional Organizations - SAARC and ASEAN. Factors leading to the end Of Cold War.

Unit-V: Global Environmental Issues. Human Rights.Global Justice. Global Terrorism.

SUGGESTED BOOKS

1. C.Brown, International Relations Theory: London, Harvester Wheatsheat, 1975.
2. I.Claude, Power and International Relations, New York, Random House, 1962.
3. W.D.Coplin, Introduction to International Politics, Chicago, Markham, 1971.
4. F.I.Greenstein and N.W.Polsby, Theory of International Relations, Reading Massachsetts, Addison-Wesley, 1979.
5. F.S.Northedge, The International Political System, London, Faber and Faber, 1976.
6. K.N.Waltz, Theory of International Politics, Reading Massachusetts, Addison-Wesley, 1979.
7. K.N.Waltz, “The emerging structure of International Politics”, International Security, 18, 1993.

B.COM. Semester: IV - 2026-27

Multi-Disciplinary Course - MDC

COIMC35004T – Constitution of India

(20 CIA + 80 EoSE. = Max. Marks: 100)

Course Credits	No. of Teaching Hours Per Week	Total No. of Teaching Hours
3 Credits	3 Hours	45 Hours

Course Outcome: On successful completion of the course, the students will be able to:

- Analyse the historical-philosophical foundations and salient features of the Constitution.
- Interpret Fundamental Rights, Duties, and Directive Principles, drawing connections with ethical and social dimensions.
- Compare governance structures across disciplines—law, political science, sociology—for a holistic understanding.
- Critically evaluate major constitutional developments and landmark cases.
- Engage in cross-disciplinary projects applying constitutional principles to contemporary issues (e.g., digital privacy, environmental rights, social justice).

SYLLABUS

Unit-I: Origins & Philosophy of the Constitution - Evolution: British colonial legacy → Government of India Acts → Constituent Assembly. Philosophical influences- Liberalism, socialism, secularism, welfare state. Role of key figures - Ambedkar, Nehru, Gandhi. The Preamble- Meaning of "Sovereign, Socialist, Secular, Democratic, Republic".

Unit-II: Rights, Duties & State Policies - Fundamental Rights (Part III): scope, enforcement (Article 32), real life case studies. Fundamental Duties (Part IV A) and their ethical/sociological implications, Directive Principles (Part IV): Role in welfare state. Interplay with rights, key cases (e.g., Minerva Mills).

Unit-III: Institutional Design & Governance : Federal structure: Centre–State distribution; Parliamentary democracy at Union & states, Executive branch: President, Governor, PM, CM, Legislative: LokSabha, RajyaSabha, State Assemblies, Judicial system: Supreme Court, High Courts; Judicial Review and Basic Structure Doctrine

Unit-IV: Amendments, Emergencies & Local Governance
Amendments & Basic Structure doctrine (KesavanandaBharati, etc.), Emergency provisions: National, State, Financial, Decentralization: 73rd & 74th Amendments, Panchayati Raj, Municipal Governance

Unit-V: Interdisciplinary Applications & Debates
Constitutional ethics and social justice: caste, gender, minorities, environment, Constitutional sociology: Rights of vulnerable groups; social inclusion, Digital rights and Privacy (Puttaswamy Judgment), Environmental governance under the Constitution, Constituent Assembly Debates

SUGGESTED BOOKS

1. Durga Das Basu, Introduction to the Constitution of India
2. Brij Kishore Sharma, Introduction to the Constitution of India
3. Granville Austin, The Indian Constitution: Cornerstone of a Nation
4. M.P. Jain, Indian Constitutional Law

B.COM. Semester: IV - 2026-27

Multi-Disciplinary Course - MDC

FOMMC35004T :Fundamentals of Mathematics

(20 CIA + 80 EoSE. = Max. Marks: 100)

Course Credits	No. of Teaching Hours Per Week	Total No. of Teaching Hours
3 Credits	3 Hours	45 Hours

Course Objectives

- The basic mathematics to the students. It assumes that the students have minimal knowledge to the subject.
- To help them acquire skills in solving quantitative aptitude by simple methods.
- The main focus of the students will be on quantitative aptitude in short span of time.

Course Outcome: On successful completion of the course, the students will be able to:

- Provide a platform to the students for building the fundamentals of basic mathematics for competitive examinations preparation strategy.
- Establish a framework to help students acquire knowledge and expertise necessary to secure employment opportunities in the Government sector.

SYLLABUS

Unit-I: Arithmetic - I:

- **Number System:** Computation of whole numbers, decimal and fractions, relationships between numbers.
- **Fundamental Arithmetic Operations:** Percentages, ratio and proportion, square roots, averages, simple and compound interest, profit and loss, discount, partnership, mixture and alligation, time and work, time and distance.

Unit-II: Arithmetic - II

- **HCF and LCM:** Finding the highest common factor and least common multiple of numbers.
- **Simplification and Approximation:** Simplifying complex expressions and calculations.
- **Profit, Loss, and Discount:** Calculating profit, loss, and discounts in various scenarios.

Unit-III: Arithmetic - III

- **Simple and Compound Interest:** Understanding and calculating simple and compound interest.
- **Ratio and Proportion:** Working with ratios, proportions, and variations.

Unit-IV: Arithmetic - IV

- **Time and Work:** Solving problems related to work, time, and efficiency.
- **Time and Distance:** Solving problems related to speed, distance, and time.

Unit-V: Algebra

- **Basic Algebraic Identities:** Understanding and applying basic algebraic identities.
- **Linear Equations:** Solving linear equations in one or two variables.
- **Quadratic Equations:** Solving quadratic equations.

SUGGESTED BOOKS

1. Basic Maths R.S. Aggarwal
2. Basic Maths - Zero to Hero in Maths Paperback – By PrashantChelani
3. Easy Maths by SandeepBalakrishnan

B.COM. Semester: IV - 2026-27

Multidisciplinary Course (MDC)

BCSMC35004T : Basic Concepts of Science

(20 CIA + 80 EoSE. = Max. Marks: 100)

Course Credits	No. of Teaching Hours Per Week	Total No. of Teaching Hours
3 Credits	3 Hours	45 Hours

Course Outcome: On successful completion of the course, the students will be able to:

- Understand the Nature and Methodology of Science
- Apply Fundamental Concepts of Physics
- Demonstrate Understanding of Basic Chemistry Concepts
- Comprehend Biological Systems and Principles
- Apply Basic Mathematical Skills in Scientific Contexts

SYLLABUS

Unit-IIntroduction to Science**:** Nature and scope of Science, Scientific methods and processes Measurement and units (SI units), Role of science in society and technology.

Unit-II Basic Concepts of Physics: Motion and Forces**:** Newton's Laws of Motion Gravitation and free fall. Energy**:** Forms of energy, Work, Power, and Conservation of energy. Light and Sound**:** Reflection, refraction, lenses and mirrors. Electricity and Magnetism**:** Electric current, voltage, resistance, Magnetic fields and electromagnetism.

Unit-III Basic Concepts of Chemistry**:**Matter and Its States**:** Solid, liquid & gas.Atomic Structure**:** Elements, atoms, molecules, and compounds. Periodic Table and Chemical Bonding: Classification of elements, Ionic and covalent bonds. Acids, Bases, and Salts: Properties, pH scale, indicators.Chemical Reactions**:** Types of reactions.

Unit-IV Basic Concepts of Biology:Cell Biology: Structure and function of cells, Prokaryotic vs. eukaryotic cells. Human Body Systems: Digestive, circulatory, respiratory, and nervous systems. Plant Biology: Photosynthesis and plant reproduction .Genetics and Evolution: DNA, Genes, Mendelian genetics, Evolutionary theory (Darwin, natural selection) Microorganisms and Health: Bacteria, viruses, immunity, and vaccines.

Unit-V: Basic Concepts of Mathematics:Arithmetic and algebra, Graphs and functions. Geometry and measurement. Basic statistics (mean, median, mode).

SUGGESTED BOOKS

1. L. K. Deshpande ,Science for Everyone
2. H.C. Verma Concepts of Physics (Vol I & II)
3. Dr. S.P. Batra Basic Concepts of Chemistry
4. K.N. Bhatia Elementary Biology
5. B. M. Aggarwal or M.L. Aggarwal Basic Mathematics

B.COM. Semester: V – 2027 – 28

Multi – Disciplinary Course (MDC)

FSQMC36005T: Food Safety and Quality Management

(20 CIA + 80 EoSE. = Max. Marks: 100)

Course Credits	No. of Teaching Hours Per Week	Total No. of Teaching Hours
3 Credits	3 Hours	45 Hours

Course Outcome: On successful completion of the course, the students will be able to:

- Understand the fundamentals of food safety and its significance
- Demonstrate knowledge of national and international food laws and regulations
- Explain and apply concepts of food safety management systems
- Apply sampling techniques and perform basic food safety analysis
- Identify and analyze emerging issues and trends in food safety

SYLLABUS

Unit-I Introduction to Food Safety**:** Definition and importance of food safety, Types of food hazards: Biological (bacteria, viruses, parasites), Chemical (pesticides, toxins, heavy metals) &Physical (glass, metal, plastic),& Foodborne illnesses and outbreaks.

Unit-II Food Laws and Regulations**:** Overview of national and international food laws, Food Safety and Standards Act (FSSA), 2006 (India),FSSAI – structure, roles, and responsibilities ,Codex Aliment Arius, WTO – SPS and TBT agreements, BIS, AGMARK, ISO standards.

Unit-III Food Safety Management Systems:Total Quality Management (TQM), Risk analysis: risk assessment, risk management, and risk communication, Traceability and recall procedures & Documentation and record-keeping.

Unit-IV Sampling and Analysis: Sampling techniques, Statistical quality control, Microbiological and chemical analysis for food safety & Rapid methods in food microbiology.

Unit-V Emerging Issues and Trends in Food Safety:Food fraud and adulteration, Food allergens and intolerance, Genetically Modified Foods (GMOs), Novel and functional foods, Climate change and food safety.

SUGGESTED BOOKS

1. Food Safety and Protection: Protecting Our Food from Farm to Table by Food Safety: Theory and Practice by Paul L. Knechtges
2. Food Safety and Standards Act, 2006 with Rules & Regulations (FSSAI)
3. Food Safety Management: A Practical Guide for the Food Industry by YasmineMotarjemi&HuubLelieveld
4. Genetically Modified Organisms in Food: Production, Safety, Regulation and Public Concerns by Ronald L. Herring

B.COM. Semester: V – 2027 – 28

Multidisciplinary Course (MDC)

ARIMC36005T: Artificial Intelligence

(20 CIA + 80 EoSE. = Max. Marks: 100)

<table>
<tr><th>Course Credits</th><th>No. of Teaching Hours Per Week</th><th>Total No. of Teaching Hours</th></tr>
<tr><td>3 Credits</td><td>3 Hours</td><td>45 Hours</td></tr>
<tr><td colspan="3">Course Outcome: On successful completion of the course, the students will be able to:
Explain the fundamentals and history of Artificial Intelligence, including intelligent agents and environments. (Knowledge/Understanding)
Apply search algorithms such as uninformed, informed, and heuristic search strategies to solve AI problems. (Application/Problem Solving)
Design and implement knowledge representation techniques such as propositional and first-order logic. (Design/Implementation)
Develop reasoning systems using rule-based and probabilistic approaches. (Analysis/Reasoning)
Construct machine learning models including supervised and unsupervised learning algorithms. (Application/Modeling)</td></tr>
<tr><td colspan="3">SYLLABUS</td></tr>
<tr><td colspan="3">Unit-I Introduction to Artificial Intelligence:Definition and History of AI Applications of AI in real life (healthcare, finance, robotics, etc.) Intelligent Agents: Types and Environments Foundations of AI (Philosophy, Psychology, Computer Science, Mathematics, etc.)Problem Solving: Problem Formulation and Search.</td></tr>
<tr><td colspan="3">Unit-II Search Strategies and Game Playing: Uninformed Search: BFS, DFS, UCS Informed Search: Greedy, A* Search Heuristics and Evaluation Functions Adversarial Search: Minimax Algorithm Alpha-Beta Pruning</td></tr>
<tr><td colspan="3">Unit-III: Knowledge Representation and Reasoning:Knowledge Representation: Logic-based, Semantic Networks, Frames Propositional and First-Order Logic Inference Techniques Rule-Based Systems and Expert Systems Ontologies and Description Logic (introductory)</td></tr>
<tr><td colspan="3">Unit-IV: Machine Learning:Machine Learning basics, Why Machine learning, Types of Machine Learning Problems, Applications of ML, Supervised Learning</td></tr>
<tr><td colspan="3">Unit-V: Natural Language Processing and AI Applications: Basics of Natural Language Processing (NLP) Tokenization, Stemming, Lemmatization Language Models and Text</td></tr>
</table>

Classification Introduction to Computer Vision Ethical and Societal Impacts of AI Future Trends in AI
SUGGESTED BOOKS
1. Elaine Rich, Kevin Knight, &Shivashankar B Nair, Artificial Intelligence, McGraw Hill, 3rd ed.,2009 2. Stuart Russell, Peter Norving, “Artificial Intelligence: A Modern Approach”, Pearson Education, 3rd edition, 2010. 3. Ethem Alpaydın, Introduction to Machine Learning, PHI, Third Edition. 4. Tom Mitchell, Machine Learning, McGraw-Hill, First Edition, Reference Books: 5. Dan W. Patterson, “Introduction to Artificial Intelligence and Expert Systems”, Prentice Hall of India, 1 st edition, 1997. 6. Winston, Patrick, Henry, “Artificial Intelligence”, Pearson Education, 3 rd edition, 2004 7. Daniel Jurafsky, James H. Martin Speech and Language Processing: An Introduction to Natural Language Processing, Computational Linguistics and Speech, Pearson Publication, 2014

B.COM. Semester: V – 2027 – 28

Multidisciplinary Course (MDC)

CYSMC36005T: Cyber Security

(20 CIA + 80 EoSE. = Max. Marks: 100)

Course Credits	No. of Teaching Hours Per Week	Total No. of Teaching Hours
3 Credits	3 Hours	45 Hours

Course Outcome: On successful completion of the course, the students will be able to:

- Understand the fundamental concepts of cyber security, including cyber threats, cyber crimes, and digital ethics.
- Identify various types of cyber-attacks (e.g., phishing, malware, ransomware, social engineering) and apply basic strategies to prevent them.
- Demonstrate the ability to use strong passwords, secure networks, and implement safe internet browsing habits.
- Recognize the importance of data privacy and explain the legal and ethical aspects of cyber space.
- Apply basic knowledge of antivirus tools, firewalls, and operating system security settings to protect digital devices.

SYLLABUS

Unit 1: Introduction to Cyber Security: Need for cyber security Types of cyber threats (malware, phishing, ransomware, social engineering)Cyber ethics and responsible digital behaviour

Unit 2: Cyber Crime and Laws: Definition and types of cyber crimes Cyber stalking, identity theft, online fraud Overview of the IT Act 2000(with amendments)Cybercrime reporting and redressal mechanisms

Unit 3: System and Network Security: Basics of networks (LAN, WAN, internet)Firewalls, antivirus, and anti-malware tools Secure configurations and password policies Understanding secure browsing (HTTPS, digital certificates)

Unit 4: Data Security and Privacy:Importance of data protection Strong passwords and encryption,Cloud security basics Social media privacy settings and digital footprint

Unit 5: Safe Online Practices:Email security (spam, attachments, spoofing)Safe use of mobile phones and apps Digital payment safety (UPI, wallets, banking)Understanding cyber bullying and protection Ethical Hacking White hat v/s black hat hackers

SUGGESTED BOOKS

1. Cryptography and Network Security William Stallings Pearson
2. Computer Security: Principles and Practice William Stallings &Lawrie Brown Pearson
3. Cybersecurity for Beginners RaefMeeuwisse Cyber Simp
4. Network Security Essentials: Applications and Standards William Stallings Pearson
5. Introduction to Computer Security Michael Goodrich & Roberto Tamassia Pearson
6. The Web Application Hacker’s Handbook DafyddStuttard& Marcus Pinto Wiley

B.Com Semester: III – 2026 – 2027

Value Addition Course (VAC)

MISVC35003T: Management Information System

(20 CIA + 80 EoSE. = Max. Marks: 100)

Course Credits	No. of Teaching Hours Per Week	Total No. of Teaching Hours
3 Credits	3 Hours	45 Hours

Course Outcome: On successful completion of the course, the students will be able to:

- Information Systems (IS) enables new approaches to improve efficiency and efficacy of business models.
- This course will equip the students with understanding of role, advantages and components of an InformationSystem.
- The objective of the course is to help students integrate their learning from functional areas.
- Decisionmaking process in an organization and role of Information Systems to have a vintage point in this competitiveworld.

SYLLABUS

Unit-I: MIS - Introduction, Concept, evolution. Information system for competitive advantage. Systems approach to problem solving. Challenges in the development of MIS. MIS functions in an organization.

Unit-II: Information and Managerial Effectiveness- Information as a corporate resource, pervasiveness of information, types of information – operational, tactical and strategic; Levels of management and information needs of management; Process of generation of information; Quality of information; information systems for finance, marketing, manufacturing, research and development and human resource areas.

Unit-III: Information Systems – Concept and their role in Business systems, changing role and users. Types of information systems – Transaction processing systems, MIS decision support systems, executive support system, Enterprise Resource Planning (ERP) system, Business expert system.

Unit-IV: Information System for Functional Areas – Information for Financial, Marketing Inventory Control, Production and HR Functions. Security Issues Relating to Information Systems. Threats to information systems. Vulnerability, risk and control measures.

Unit-V: Decision making in MIS – Overviews of System, analysis & design system development life cycle. Concepts & model – requirement and recognition structured & unstructured decision. Information requirement for decision making strategies under different conditions.

SUGGESTED BOOKS

1. Management Information Systems, Effy OZ, Thomson Leaning/Vikas Publications
2. Management Information Systems, James A. O’Brein, Tata McGraw-Hill
3. Management Information System, W.S Jawadekar, Tata McGraw Hill Publication.
4. Management Information System, David Kroenke, Tata McGraw Hill Publication.
5. MIS: Management Perspective, D.P. Goyal, Macmillan Business Books

B.COM. Semester: VI – 2027 – 28

Value Addition Course (VAC)

PCSVC36006T: Professional and Career Skills

(20 CIA + 80 EoSE. = Max. Marks: 100)

Course Credits	No. of Teaching Hours Per Week	Total No. of Teaching Hours
3 Credits	3 Hours	45 Hours

Course Outcome: On successful completion of the course, the students will be able to:

- Develop effective verbal, non-verbal, and cross-cultural communication skills for professional contexts.
- Enhance personal development through self-awareness, time management, and emotional intelligence.
- Demonstrate professional etiquette, ethical behavior, and conflict resolution in workplace scenarios.
- Prepare for career opportunities with job search strategies, resume building, and interview readiness.
- Acquire basic digital literacy, entrepreneurial mind-set, and problem-solving skills for modern careers.

SYLLABUS

Unit-I: Communication Skills:Verbal and Non-Verbal Communication,Listening Skills and Barriers to Communication,Professional Email Writing and Business Correspondence, Presentation Skills and Public Speaking, Cross-cultural Communication and Etiquette

Unit-II: Personal Development: Self-Awareness and SWOT Analysis,Time Management and Goal Setting. Emotional Intelligence and Stress Management,Leadership Styles and Teamwork, Growth Mindset and Lifelong Learning

Unit-III: Professional Etiquette and Workplace Ethics: Professional Behavior and Corporate Etiquette, Work Ethics and Integrity in the Workplace, Conflict Resolution and Negotiation Skills, Dress Code and Body Language,Virtual Meeting Etiquette

Unit-IV: Career Planning and Job Readiness: Resume Writing and Cover Letter Preparation, Job Search Strategies and Networking Skills, Interview Preparation: Types, Questions, and Mock Interviews, Career Pathways and Opportunities in Various Sector

Unit-V: Digital & Entrepreneurial Skills: Basics of Digital Literacy and Productivity Tools (MS Office, Google Workspace),Fundamentals of Entrepreneurship and Innovation, Design Thinking and Problem Solving, Freelancing and Gig Economy Awareness

SUGGESTED BOOKS

1. Dr. K. Alex, Soft Skills: Know Yourself & Know the World S. Chand Publishing
2. Stephen R. Covey, The 7 Habits of Highly Effective People Simon & Schuster
3. Shiv Khera, You Can Win Macmillan India Ltd.
4. John C. Maxwell, Developing the Leader Within You Thomas Nelson Publishers
5. Norman Vincent Peale, The Power of Positive Thinking Touchstone
6. Daniel Kahneman, Farrar, Straus and Giroux Thinking, Fast and Slow