



LINGAYA'S VIDYAPEETH

(A Deemed to be University u/s 3 of UGC Act, 1956)

Approved by MHRD/UGC/AICTE/PCI/BCI/COA/NCTE Government of India

(NAAC Accredited)

SCHOOL OF COMMERCE & MANAGEMENT

Learning Outcomes-based Curriculum Framework
For
Commerce
B. Com. (Hons.) 2022-2025

LINGAYA'S VIDYAPEETH

SCHEME OF STUDIES

Session: 2022-2025

School: School of Commerce and Management

Batch:2022-2025

Department: Commerce and Management

Year: 1

Course:B.Com (Hons)

Semester: I

S. N	Category	Course Code	Course Name	Periods			Credits	Evaluation Scheme					Subject Total Marks
				L	T	P		Theory			Practical		
								ABQ	MS E	ES E	IP	EXP	
1	PCC	BCM-101	Financial Management	5	1	-	6	15	25	60	-	-	100
2	PCC	BCM-103	Business Economics	5	1	-	6	15	25	60	-	-	100
3	GE	BCM-GE-131	Basics of Accounting	5	1	-	6	15	25	60	-	-	100
4	AECC	HSS-105	Business Communication	3	-	-	3	15	25	60	-	-	100
Total							21						

ABBREVIATIONS

BCM:	B.COM (Hons)	ABQ:	Assignment Based Quiz
PCC:	Programme Core Course	MSE:	Mid Semester Examination
GE:	General Elective	ESE:	End Semester Examination
AECC:	Ability Enhancement Compulsory Course	L:	Lecture
HSS:	Humanities & Social Science	T:	Tutorial
		P:	Practical
		IP:	Internal Practical
		EXP:	External Practical



Signature
22/sep/22

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1.1 Vision, Mission and Core Values of the Vidyapeeth

Vision

Traditionally believing that God is the Source of all Truth, Goodness and Beauty, Lingaya's Vidyapeeth, wishes to develop in students a wisdom that translates academic achievements into responsible citizenship, sincere professional service and a deep respect for life and beauty in God's Creation and Recreation.

Mission

1. To impart knowledge and skills in the field of Engineering/ Technology, Management, Education, Science & Arts and related areas;
2. To dedicate itself for improvement of social and economic status and enhancement of the quality of life for all;
3. To strive for maximizing human welfare through education;
4. To produce effective knowledge workers, practitioners and educators who will be guided by vision, compassion, knowledge, discipline, discovery with deep respect for human values;
5. To provide an individual engineering and other professional learning experience for each student;
6. To develop critical thinking, analytical ability and creative skills;
7. To supplement the curricula, team work, leadership, communication skills, project management, social concerns and ethics and
8. To establish interaction with industries for Technology, Research & Development.

In line with above vision and mission statements, Lingaya's Vidyapeeth has the following special characteristics:

- Lingaya's Vidyapeeth is an Institution for providing a student with opportunity for all round development and education with the aim of effectively living as a good citizen.

- It has special strength in the field of Engineering and Technology with emphasis on practice and problem solving skills.
- Its activities and course curriculum concentrate on design, self-learning and research, which are the unique features of the Vidyapeeth.
- The primarily value of knowledge and skill imparted by Lingaya's Vidyapeeth resides in its utility in creating an infrastructure for the physical welfare of the general public, in sustaining good health of individual and the community.
- Lingaya's Vidyapeeth facilitates and promotes creativity and critical thinking capabilities in its students.
- The education in Lingaya's Vidyapeeth enhances the inherent capacity of a student with honesty, courage and fairness.



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Vision and Mission of the School

Vision of School

To be a School committed to develop globally competent management professions who are responsible citizens and have respect for life and sensitivity towards the environment.

Mission of School

1. To develop managers and leaders who have the right attitude and aptitude to serve the society.
2. To develop and maintain state-of-the-art infrastructure and research facilities to enable, create, apply and disseminate knowledge.
3. To foster linkages with all stakeholders for continuous improvement in academics in management.
4. To develop human potential to its fullest extent so that intellectually capable and imaginatively gifted leaders can emerge who have deep respect for human life and values.

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Programme Educational Objectives (PEO)

PEO1 To produce employable graduates in the areas of business, commerce and allied areas.

PEO2 : To pursue higher education

PEO3: To develop entrepreneurial skills to enable students to be self-employed/entrepreneurs.

PEO4: To inculcate business ethics and social responsibility.

Mapping of PEOs with Mission Statements

PEO Statements	School Mission 1	School Mission 2	School Mission 3	School Mission 4
PEO1:	2	2	1	2
PEO2:	3	2	1	1
PEO3:	1	2	2	3
PEO4:	2	3	2	1

Program Outcomes (PO's)

PO1- Knowledge of Business and Commerce.

PO2- Knowledge and ability to pursue higher education.

PO3- Ability to identify problems and collect relevant data.

PO4 – Ability to understand and use modern tools and technologies.

PO5- Understanding the impact of commercial activities on environment and sustainability.

PO6- Apply ethical principles in business and commerce.

PO7- Ability to effectively communicate in a business environment.

PO8- Ability to perform effectively as a leader as well as a member of a team.

PO9- Ability to engage in lifelong and progressive learning.

Mapping of Program Outcome with Program Educational Objectives

	PEO1	PEO2	PEO3	PEO4
PO1	3	3	2	2
PO2	2	3	-	-
PO3	1	2	2	-
PO4	2	2	1	-
PO5	1	1	3	1
PO6	2	1	1	3
PO7	2	2	3	2
PO8	1	-	2	2
PO9	2	2	1	1
PSO 1	1	3	2	2
PSO 2	1	2	1	2

1. Slight (Low)

2. Moderate (Medium)

3. Substantial (High)



SEMESTER - I

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BCM-101	FINANCIAL MANAGEMENT	L-T-P:5-1-0
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Objective:

To understand the concept of financial management and identify the tools for best financial management practices and also to acquaint the students with the skills for reporting and decision making in areas of investment, finance and dividend decisions by applying the various tools and techniques.

Learning Outcomes:

After completion of the course, learners will be able to:

1. To understand the concept of financial management and identify the tools for best financial management practices.
2. To acquaint the students with the skills for reporting and decision making in areas of investment, finance and dividend decisions by applying the various tools and techniques.
3. To give an insight about Finance manager role and responsibility and develop those skills in students. Analysis of qualitative and quantitative information needed to develop a financial plan.
4. To impart knowledge for efficient utilization of organization funds and evaluation of financial instruments.

UNIT – I

Conceptual Framework of Financial Management: · Meaning, Nature and Scope of Financial Management · Financial Goal- Profit Vs. Wealth Maximization · Role and Functions of Finance Manager · Finance Functions-Investment, Financing and Dividend Decisions · Time Value of Money

UNIT - II

Investment Decision: · Investment Decisions- Nature of Investment Decisions, Investment Evaluation Criteria Traditional Approach – Payback Period, Accounting Rate of Return (ROR), Modern Approach – Net Present Value (NPV), Internal Rate Of Return (IRR), Profitability Index (PI) and Capital Rationing Cost of Capital: Significance of Cost of Capital, Calculation of Cost of Equity, Preference Shares, Debentures and Retained Earnings and Weighted Average Cost of Capital (WACC)

UNIT - III

Financing Decision: · Sources of Business Finance: Long – Term Sources of Finance – Equity Shares, Preference Shares, Debentures and Bonds · Concept and Approaches of Capital Structure Decision: Net Income Approach (NI), Net Operating Income Approach (NOI), Traditional and Modigliani Miller Approach

Leverage Analysis – Financial, Operating and Combined Leverage; EBIT-EPS Analysis and Indifference Points

UNIT - IV

Dividend Decision: Concept of Retained Earnings and Plough Back of Profits, Relevance and Irrelevance
Theories of Dividend Decision: Walter's Model, Gordon's Model and Modigliani Miller Model; Factors Affecting Dividend Decision.

Working Capital Management: Concept of working capital, components of working capital, working capital cycle, factors affecting working capital requirement, management of working capital, financing of working capital, approaches in working capital financing.

UNIT- V

Capital budgeting Process-project classification-investment criteria-NPV (Net Present Value), IRR(Internal Rate of Return), Pay-back Period, ARR (Accounting Rate of Return)

Suggested Readings:

- 1.Sharma and Guptha, Financial Management, Kalyani Publishers.
2. Pandey, I. M.; —Financial Management Vikas Publishing House Pvt. Ltd, 8 th Ed., New Delhi, 2010
3. Khan and Jain; —Financial Management- Text and Problems Tata McGraw Hill, 6th Ed., 2012.
4. S.A. Ross, R.W. Westerfield, J.F. Jaffe and G.S. Roberts,. Corporate Finance, McGrawHill Ryerson, 6th Ed., 2011.
5. Prasanna Chandra; —Financial Management Theory and Practicel, TMH, 8 th Ed., 2011
6. R P Rustagi; —Financial Management: Theory, Concepts & Problem, Taxmann, 2010
7. Gupta, S. P.; —Financial Management, SahityaBhawan Publication, 2 nd revised Ed., Agra, 2009

Course Outcome

CO1: Explain time value, risk, and return concepts.

CO2: Apply techniques for estimating the cost of capital and understand sources of finance.

CO3: Construct the management corporate leverage and capital structure.

CO4: Identify Working capital requirements and components.

CO5: Interpret the Capital budgeting process and techniques.

Unit Wise Syllabus

Pos Cos	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9
CO 1	2	2	1	-	1	-	-	-	1
CO 2	2	3	2	-	1	-	1	-	1
CO 3	2	2	3	-	1	-	-	-	1
CO 4	3	2	1	1	-	-	1	-	1
CO 5	2	2	1	1	-	-	1	-	1

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BCM-103	BUSINESS ECONOMICS	L-T-P:5-1-0
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Objective:

The course aims to acquaint the learners with fundamental economic theories and their impact on pricing, demand, supply, production, and cost concepts.

Learning Outcomes:

After the completion of the course, the learners will be able to:

1. Examine how different economic systems function and evaluate implications of various economic decisions;
2. Examine how consumers try to maximize their satisfaction by spending on different goods;
3. Analyze the relationship between inputs used in production and the resulting outputs and costs;
4. Analyze and interpret market mechanism and behaviour of firms and response of firms to different market situations;
5. Examine various facets of pricing under different market situations.

Unit 1:

Basic Concepts

Introduction to Economics – Definition – Scope and Importance of Business Economics - Concepts: Production Possibility frontiers – Opportunity Cost – Accounting Profit and Economic Profit – Incremental and Marginal Concepts – Time and Discounting Principles – Concept of Efficiency

Unit 2:

Demand and Supply

Meaning of Demand – Determinants and Distinctions of demand – Law of Demand – Elasticity of Demand – Meaning, Measurement, Factors and Importance
Demand Forecasting – Meaning, Need, Importance, Methods of demand forecasting, Supply concept and Equilibrium

Unit 3:

Consumer Utility

Law of Diminishing Marginal Utility – Equi-marginal Utility – Indifference Curve – Definition, Properties and equilibrium. Production: Law of Variable Proportion – Laws of Returns to Scale – Producer's equilibrium – Economies of Scale Cost Classification – Break Even Analysis

Unit 4:

Pricing & Market

Theory of pricing- cost plus pricing, target pricing, marginal cost pricing, going rate pricing; Objective of business firm, Concept of Market, classification of market-perfect competition, monopoly, monopolistic competition and oligopoly. price determination and equilibrium of firms in different market situations; Factor pricing.

Unit 5:

Macro Aspect of Business Economics

National Income and its measurement, Gross National Product, Net National Product, Net National Income. Business Cycle phases and causes; Inflation and Deflation causes and remedial action; Consumption, Income, Savings and investment.

Practical Exercises:

The learners are required to:

1. Apply concept of demand analysis in real life;
2. Study various effects in changes in demand and supply in consumption;
3. Visit local markets and classify firms into various markets;
4. Visit any industrial unit and study its production process;
5. Prepare a production schedule for a hypothetical product under and particular condition of demand supply;
6. Visit any industrial unit and classify its cost into fixed and variable costs;
7. Analyse the effects of changes in demand and supply on pricing policies.

Suggested Readings:

- Ahuja, H. L. (2019). *Theory of Micro Economics*. New Delhi: Sultan Chand Publishing House.
- Koutsoyannis, A. (1975). *Modern Microeconomics*. London: Palgrave Macmillan.
- Chaturvedi, D. D., & Gupta, S. L. (2010). *Business Economics Theory & Applications*. New Delhi: International Book House Pvt. Ltd.
- Adhikari, M. (2000). *Business Economics*. New Delhi: Excel Books.
- Kennedy, M. J. (2010). *Micro Economics*. Mumbai: Himalaya Publishing House.
- Seth, M. L. (2017). *Micro Economics*. Agra: Lakshmi Narain Agarwal Educational Publishers.

Course Outcome

CO1: Discuss the basics concepts, scope and importance of economics.

CO2: Analyse the law of demand and supply.

CO3: Analyse the law of Diminishing Marginal Utility, Equip marginal Utility, Curve Law of Variable Proportion and Laws of Returns to Scale

CO4: Formulate different product pricing based on the different markets condition and illustrate different markets.

CO5: Summarize the nature and principles of Public Expenditure and Public Finance criticize the basic problems in the national income.

Unit Wise Syllabus

Pos Cos	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9
CO 1	2	-	-	-	1	1	-	-	2
CO 2	2	2	-	-	1	1	2	-	2
CO 3	2	2	-	-	2	1	1	-	2
CO 4	1	2	-	-	2	2	2	-	3
CO 5	2	-	2	-	2	1	1	-	2

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BCM-GE-131	BASICS OF ACCOUNTING	L-T-P:5-1-0
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Course Objectives:

1. The subject of Accounting includes basic concepts underlying the accounting practices and its techniques with special reference to Sole-Proprietorship, Trading and Non-Trading Concerns.
2. To enable students understand the accounting process in a computerized accounting environment using the software.

Unit I: Introduction: Brief History of Accounting, Meaning of Accounting, Is Accounting Art or Science? Objectives of Accounting, Types of Accounting, Users of accounting information, Basic Accounting terms, Types of Transaction.

Unit II: Theory Base of Accounting: Introduction, Accounting Principles, GAAP, Classification of Accounting Principles – Different Concepts and Conventions, Accounting Equation, Meaning and Need for Accounting Standard.

Unit III: Recording of transactions: Accounting Cycle, Source Documents, Meaning of debit and credit, Recording of Transactions, Classification of Accounts, Rules for debit and credit, Journal - Meaning, Need, Importance, Journalizing, Ledger – Meaning, Need, Importance, and Preparation of Ledger Accounts. Difference between Journal and Ledger.

Unit IV: Trial Balance: Meaning, Features of Trial Balance, Limitations of Trial Balance, Methods of preparation of Trial Balance, Practical problems on Trial Balance.

Unit V: Final Accounts of Sole Trader: Meaning, Components of Final Accounts, Parties interested in financial statements, Meaning of Trading and Profit and Loss Account and Balance Sheet. Difference between Trial Balance and Balance Sheet. Preparation of Final Accounts with and without adjustment of a sole proprietor.

Books Recommended:

1. Fundamentals of Accounting & Financial Analysis: By Anil Chowdhary (Pearson Education)
2. Financial accounting: By Jane Reimers (Pearson Education)
3. Accounting Made Easy By Rajesh Agarwal & R Srinivasan (Tata McGraw –Hill)
4. Financial Accounting for Management: By Amrish Gupta (Pearson Education)
5. Financial Accounting for Management: By Dr. S. N. Maheshwari (Vikas Publishing House)

Course Outcome

CO1: Familiarize the concept of accounting and its system.

CO2: Understand the journal entries of a business

CO3: Examine the financial statements of organizations.

CO4: Solve accounting problems.

Pos Cos	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	1	-	1	2	2
CO2	2	2	1	1	1	2
CO3	3	3	-	2	1	2
CO4	3	3	-	2	1	2



SEMESTER- II

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BACHELOR OF COMMERCE (B.com)

BCM-102	CORPORATE ACCOUNTING	L-T-P:5-1-0
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Objectives:

To help the students to acquire the conceptual knowledge of accounting for corporate and to acquaint the students with the accounting problems associated with the incorporation, expansion or liquidation of public limited or joint stock companies.

Course Contents

Unit I

Share Capital and Debentures: IPO book building, Issues and forfeiture and buy-back of shares; Redemption of preference shares; issue and redemption of debentures, Right issue and bonus shares; Accounting for employee stock option plan.

Unit II

Final accounts of companies: preparing profit and loss account and balance sheet as per revised schedule VI; Holding companies accounts (excluding cross holding).as per Provisions of Accounting Standard; Preparation of consolidated balance sheet; Valuation of Shares and Goodwill.

Unit III

Amalgamation of Companies: Amalgamation and Internal Reconstruction of Companies as per Accounting Standard; (excluding problems of amalgamation of inter-company holding); Accounting involved in liquidation of companies.

Unit IV

Banking and Insurance Companies: Accounts of banking and insurance companies; Accounting statements of electricity companies. Prudential norms: basis of accounting, income recognition asset classification.

Text Books

1. Sehgal, Ashok and Sehgal, Deepak, (2008), Advanced Accountancy, 6th edition, Taxmann Allied Pvt. Ltd.
2. Maheshwari, S.N., (2009), Corporate Accounting, Vikas Publishing House, New Delhi

Reference Books

1. Shukla, M.C., Grewal, T.S.; and Gupta, S.C., (2008) Advanced Accounts, S.Chand& Co. New Delhi
2. Tulsian, P.C., (2010) Corporate Accounting, Tata McGraw Hill Publications
3. Sehgal, A., (2010), Fundamentals of Corporate Accounting, Taxmann Publications.
4. Dicksee ,Lawrence R., (2007), The Student's Guide to Accountancy. Marcel Press.

Note: Latest edition of text books may be used.

Course Outcomes:

CO1: Apply the provisions of Companies Act for issue of shares at Par, Premium and Discount, Forfeiture and Reissue of Shares.

CO2: Apply various methods of valuation of goodwill and Shares

CO3: Construct Consolidated balance sheet after Amalgamation

CO4: Make use of relevant schedules (New Format) of Banking company accounts to prepare the Profit and Loss Account and Balance Sheet.

CO5: Make use of relevant schedules (New Format) to prepare final statement of accounts of Insurance company.

Unit Wise Syllabus

Pos Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	1	-	-	-	-	1	-	1
CO2	3	1	-	-	-	-	-	-	1
CO3	3	2	-	-	1	-	1	-	1
CO4	3	2	-	-	-	-	1	-	2
CO5	2	1	-	-	1	-	3	-	1

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BACHELOR OF COMMERCE (B.com)

BCM-104	CORPORATE LAW	L-T-P:5-1-0
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Objective:

The objective of the course is to impart basic knowledge of the provisions of the Companies Act 2013 and the Depositories Act, 1996. Case studies involving issues in corporate laws are required to be discussed.

UNIT 1:

Introduction 15 Lectures Administration of Company Law [including National Company Law Tribunal (NCLT), National Company Law Appellate Tribunal (NCLAT), Special Courts]; Characteristics of a company; lifting of corporate veil; types of companies including one person company, small company, and dormant company; association not for profit; illegal association; formation of company, on-line filing of documents, promoters, their legal position, pre-incorporation contract; on-line registration of a company.

UNIT 2:

Documents 15 Lectures Memorandum of association, Articles of association, Doctrine of constructive notice and indoor management, prospector-shelf and red herring prospectus, misstatement in prospectus, GDR; book-building; issue, allotment and forfeiture of share, transmission of shares, buyback and provisions regarding buyback; issue of bonus shares.

UNIT 3:

Management 15 Lectures Classification of directors, women directors, independent director, small shareholder's director; disqualifications, director identity number (DIN); appointment; Legal positions, powers and duties; removal of directors; Key managerial personnel, managing director, manager; Meetings: Meetings of shareholders and board of directors; Types of meetings, Convening and conduct of meetings, Requisites of a valid meeting, postal ballot, meeting through video conferencing, e-voting. Committees of Board of Directors - Audit Committee, Nomination and Remuneration Committee, Stakeholders Relationship Committee, Corporate Social Responsibility Committee

UNIT 4:

15 Lectures Dividends, Accounts, Audit: Provisions relating to payment of Dividend, Provisions relating to Books of Account, Provisions relating to Audit, Auditors' Appointment, Rotation of Auditors, Report, Secretarial Audit. Winding Up: Concept and modes of Winding Up. Insider Trading, Whistle Blowing: Insider Trading; meaning & legal provisions; Whistleblowing : Concept and Mechanism.

UNIT 5:

Depositories Law 5 Lectures The Depositories Act 1996 – Definitions; rights and obligations of depositories; participants issuers and beneficial owners; inquiry and inspections, penalty.

Suggested Readings:

1. MC Kuchhal, Modern Indian Company Law, Shri Mahavir Book Depot (Publishers), Delhi.
2. GK Kapoor and Sanjay Dhamija, Company Law, Bharat Law House, Delhi.
3. Anil Kumar, Corporate Laws, Indian Book House, Delhi
4. Reena Chadha and Sumant Chadha, Corporate Laws, Scholar Tech Press, Delhi.
5. Avtar Singh, Introduction to Company Law, Eastern Book Company
6. Ramaiya, A Guide to Companies Act, LexisNexis, Wadhwa and Buttersworth.
7. Manual of Companies Act, Corporate Laws and SEBI Guideline, Bharat Law House, New Delhi,.
8. A Compendium of Companies Act 2013, along with Rules, by Taxmann Publications.
9. Gower and Davies, Principles of Modern Company Law, Sweet & Maxwell
10. Sharma, J.P., An Easy Approach to Corporate Laws, Ane Books Pvt. Ltd., New Delhi

Course Outcomes:

CO1: Explain the nature of company and procedure for formation of Company as per Indian Companies Act (Amendment 2013).

CO2: Compare and contrast Memorandum of Association and Articles of Association.

CO3: Summarize the Rights and liabilities of company shareholders.

CO4: Describe powers and duties of company directors and procedure for convening statutory and other meetings.

CO5: Explain circumstances and the procedure for winding up of the company.

Pos Cos	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9
CO 1	1	1	-	-	1	1	1	-	1
CO 2	2	-	-	-	-	1	1	-	2
CO 3	2	-	-	-	1	1	-	-	1
CO4	2	1	-	-	-	2	1	-	1
CO 5	2	1	-	-	1	2	-	-	2

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BACHELOR OF COMMERCE (B.com)

BCM-108	PERSONAL FINANCE & PLANNING	L-T-P:5-1-0
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Objectives: The course aims to acquaint the student with a basic and elementary knowledge of planning techniques.

Course Contents

Unit I

Understanding Personal Finance - The Building Blocks to Achieving Personal Financial Success, Economy Affects Your Personal Financial Success, Economist, Time Value of Money - Calculating Future Values and Present Values, Tax-Free Money, Financial Planners.

Unit II

Career Planning - Steps in Successful Career Planning, Work-Style Personality, Financial and Legal Aspects of Employment, Employment Search Strategies.

Financial Statements, Tools, and Budgets- Financial Values, Goals, and Strategies, Financial Statements Measuring, Financial Health and Progress, money management.

Unit III

Managing Income Taxes- Income Taxes and the Marginal Tax Rate, Steps in Calculating Your Income Taxes.

Unit IV

Managing Checking and Savings Accounts - Monetary Asset Management, Interest-Earning Checking Accounts, Savings Accounts, Money Market Accounts, Electronic Money Management, Psychology of Money Management, Building and Maintaining Good Credit

Text Books:-

Managing personal planning by Dr. Suresh Seth and Dr. Pooja Ohri.

Managing personal planning by Lawrence J. Gitman

CO's:

CO1: To understand the basics of finance and assess the cash flows.

CO2: To learn the process of budgeting

CO3: Analyses the investment strategies

CO4: Evaluate the tools for calculation Of finances.

Pos Cos	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PSO 1	PSO 2
CO1	2	1	1	2	-	1	-	-
CO2	-	1	-	-	1	1	-	2
CO3	2	1	-	2	2	1	1	1
CO4	-	3	3	1	2	-	-	-

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BACHELOR OF COMMERCE (B.com)

BCM-GE-132	BUSINESS ORGANISATION & MANAGEMENT	L-T-P:5-1-0
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Objectives:

To acquaint learners with the basics of Business concepts and functions, forms of Business Organization and functions of Management.

Unit 1:

Concept and Forms of Business Organizations

Concepts of Business, Trade, Industry and Commerce- Objectives and functions of Business–Social Responsibility of a business, Responsible Business , Ethical Conduct & Human Values.

Forms of Business Organization-Meaning, Characteristics, Advantages and Disadvantages of Sole Proprietorship – Meaning, Characteristics, Advantages and Disadvantages of Partnership - Kinds of Partners - Partnership Deed – Concept of Limited liability partnership – Meaning, Characteristics, Advantages and Disadvantages of Hindu Undivided Family – Meaning, Advantages and Disadvantages of Co-operative Organization.

Unit 2:

Joint Stock Company

Joint Stock Company- Meaning, Definition, Characteristics - Advantages and Disadvantages, Code of Business Ethics. Kinds of Companies - Promotion - Stages of Promotion - Promoter - Characteristics - Kinds – Preparation of Important Documents - Memorandum of Association - Clauses - Articles of Association - Contents –Prospectus - Contents – Red herring Prospectus- Statement In lieu of Prospectus (as per Companies Act, 2013).

Unit 3: Principles and Functions of Management

Management - Meaning - Characteristics - Fayol's 14 Principles of Management, Functions of Management -Levels of Management – Skills of Management- Scientific Management - meaning, objectives, relevance and criticism.

Unit 4:

Planning and Organizing

Meaning, Characteristics, Types of Plans, Advantages and Disadvantages – Approaches to Planning - Management by Objectives (MBO) - Steps in MBO - Benefits –Weaknesses. Organizing - Process of Organizing; Principles of Organization – Formal and Informal Organizations - Line, Staff Organizations, Line and Staff Conflicts. Functional Organization, Span of Management - Meaning - Determining Span - Factors influencing the Span of Supervision.

Unit 5:

Authority, Coordination, and Control

Meaning of Authority, Power, responsibility and accountability - Delegation of Authority - Decentralization of Authority - Definition, importance, process, and principles of Coordination techniques of Effective Coordination.

Control-Meaning, Relationship between planning and control, Steps in Control – Types (post, current, and precontrol). Requirements for effective control.

Suggested Readings:

Basu, C. R. (1998). Business Organization and Management. New Delhi: McGraw Hill

Chhabra, T. N. (2011). Business Organization and Management. New Delhi: Sun India Publications.

Gupta, C. B. (2011). Modern Business Organization. New Delhi: Mayur Paperbacks.

Kaul, V. K. (2012). Business Organization and Management, Text and Cases. New Delhi: Pearson Education.

Koontz, H., & Weihrich, H. (2008). Essentials of Management. New York: McGraw Hill Education.

Singh, B. P., & Singh, A. K. (2002). Essentials of Management. New Delhi: Excel Books.

Note: Learners are advised to use latest edition of text books.

Course Outcomes:

CO1: Summarize the nature and forms of business organization and management.

CO2: Discuss the process and types of planning and decision making.

CO3: Distinguish the concepts of authority, responsibility and accountability, and Organization structure. Explain the process of staffing.

CO4: Explain the significance of motivation citing the theories of Maslow, Herzberg, McGregor, Display different leadership style

CO5: Explain the strategies of effective managerial control system. Propose a model to carry out the process of change management.

Pos Cos	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9
CO 1	2	2	-	-	-	-	-	2	1
CO 2	2	1	1	-	-	-	2	1	-
CO 3	1	1	-	-	1	-	1	1	1
CO4	2	1	-	-	1	1	1	1	1
CO 5	1	2	-	-	1	1	2	1	1

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BACHELOR OF COMMERCE (B.com)

CE-108	ENVIRONMENT SCIENCE & ECOLOGY	L-T-P:2-0-0
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COURSE OBJECTIVES:

To provide understanding of component of environment, their function, quality, issues related to environment ,effect of quality degradation on human beings and their solutions.

Unit 1

Sustaining Resources: Environmental Quality : Water & Air Pollution. Effects and control of air and Water pollution; Introduction to solid waste and its management. Pollution of groundwater. Surface water and soils. Noise pollution; Renewable and Non-renewable energy source.

Unit 2

Toxicological Chemistry and effects and risks of it on human health

Unit 3

Environmental Chemical Analysis

Unit 4

Humans and Sustainability, Ecology and Sustaining Biodiversity

Unit 5

Policy and legislation for environmental protection. Current Environmental issues

CO's

CO1	To study an environment and ecosystem.
CO2	To study natural resources.
CO3	To study biodiversity and conservation
CO4	To study environmental pollution, policies and practices.
CO5	To study human population and environmental ethics.

CO-PO mapping

CO	Attributes	PO1	PO2	PO3	PO4	PO5
CO 1	To study an environment and ecosystem.	3	3	2	3	2
CO 2	To study natural resources.	3	2	2	3	1
CO 3	To study biodiversity and conservation	3	2	2	3	1
CO 4	To study environmental pollution, policies and practices.	3	3	3	3	1
CO 5	To study human population and environmental ethics.	3	2	2	3	2

Text Books :

1. Introduction to Environmental Engineering and Science, G.M. Masters. Pearson Education
2. Environmental Science. Miller, Thomson Press .
3. Environmental Science, Wright, Pearson Education.
4. Principles of Environmental SCIENCE, W.P. Cunningham, Tata McGraw Hill.
5. Environmental Chemistry, Sawyer and McCarty, McGraw Hill
6. Environmental Chemistry, Manahan Stanley E. Lewis Publishers.

Practical :

1. Case Analysis based on theory.
2. Determination of simple environmental parameters in laboratory.
3. Paper Presentation on current environmental issues



Semester III



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BACHELOR OF COMMERCE (B.com)

BCM-201	HUMAN RESOURCE MANAGEMENT	L-T-P:5-1-0
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Objective:

To acquaint the learners with the techniques and principles to manage human resources of an organization.

Unit 1:

Introduction to Human Resource Management Concept and functions; Role, status and competencies of HR manager; HR policies; Evolution of HRM; Emerging challenges of human resource management - Workforce diversity, empowerment, downsizing, VRS, work life balance.

Unit 2:

Acquisition of Human Resource Human resource planning- Quantitative and qualitative dimensions; Job analysis – Job description and job specification; Recruitment – concept and sources; Selection – concept and process; Test and interview; Placement, induction and socialization; Retention.

Unit 3:

Training and Development Concept and importance; Role specific and competency-based training; Training and development methods – Apprenticeship, understudy, job rotation, vestibule training, case study, role playing, sensitivity training, In Basket, management games, conferences and seminars, coaching and mentoring, management development programmes; Training process outsourcing.

Unit 4:

Performance Appraisal and Compensation Management Performance appraisal- Nature, objectives and process; Performance management; Methods of performance appraisal; Potential appraisal; Employee counselling; Job changes - Transfers and promotions. Compensation - Concept and policies, Base and supplementary compensation; Individual, group and organisation incentive plans; Fringe benefits; Performance linked compensation; Employee stock option; Pay band compensation system; Job evaluation.

Unit 5:

Maintenance of employees and Emerging Horizons of HRM Employee health and safety; Employee welfare; Social security (excluding legal provisions); Employer-employee relations. Employee code of conduct. Grievance handling and redressal; Industrial disputes: Causes and settlement machinery; e-HRM; Human Resource Information System (HRIS) and e-HRM; Impact of HRM practices on organisational performance; HR Audit, Contemporary issues in human resource management-emerging job opportunities.

Suggested Readings:

Satrapi, K. (2007). Human Resource Management. New Delhi: Tata McGraw-Hill.
Chhabra, T. N. (2004). Human Resource Management. Delhi: Dhanpat Rai & Co.
Gupta, C. B. (2018). Human Resource Management. Delhi: Sultan Chand & Sons.
Decenzo, D. A., & Robbins, S. P. (2009). Fundamentals of Human Resource Management. New Jersey: Wiley.
Dessler, G., & Varkkey, B. (2011). Human Resource Management. New Delhi: Pearson Education.

Course Outcomes

CO1: Explain the importance of human resources in an organization.

CO2: Outline the dimensions; job analysis and job description and procedure for recruitment and selection. CO3: Describe identifying the training need, implementation, monitoring and assessment procedures of training.

CO4: Understanding the importance of Performance appraisal system.

CO5: State the significance of compensation for employee and grievance redressal.

Pos Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	3	-	-	-	1	1	-	1
CO2	3	2	-	-	-	1	-	-	1
CO3	3	2	-	-	-	-	1	-	1
CO4	2	3	-	-	-	-	-	-	1
CO5	3	2	-	-	-	-	1	-	1

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BACHELOR OF COMMERCE (B.com)

BCM-203	INCOME TAX LAW AND PRACTICE	L-T-P:5-1-0
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Objective:

To provide basic knowledge and equip students with application of principles and provisions of Income-tax Act, 1961 and the relevant Rules.

Unit 1:

Introduction 10 Lectures Basic concepts: Income, agricultural income, person, assessee, assessment year, previous year, gross total income, total income, maximum marginal rate of tax; Permanent Account Number (PAN) Residential status; Scope of total income on the basis of residential status Exempted income under section 10

Unit 2:

Computation of Income under different heads-1 18 Lectures Income from Salaries; Income from house property

Unit 3:

Computation of Income under different heads-2 10 Lectures Profits and gains of business or profession; Capital gains; Income from other sources

Unit 4:

Computation of Total Income and Tax Liability 14 Lectures Income of other persons included in assessee's total income; Aggregation of income and set-off and carry forward of losses; Deductions from gross total income; Rebates and reliefs Computation of total income of individuals and firms; Tax liability of an individual and a firm; Five leading cases decided by the Supreme Court

Unit 5:

Preparation of Return of Income Practical Lab 26 Filing of returns: Manually, On-line filing of Returns of Income & TDS; Provision & Procedures of Compulsory On-Line filing of returns for specified assesses.

Note:

1. There shall be a practical examination of 20 Marks on E-filing of Income Tax Returns using a software utility tool. The student is required to fill appropriate Form and generate the XML file.

2. There shall be 4 Credit Hrs. for Lectures + one Credit hr. (Two Practical Periods per week per batch) for Practical Lab + one credit Hr for Tutorials (per group) week per batch) for Practical Lab + one credit Hr for Tutorials (per group)

3. Latest edition of text books and Software may be used.

Suggested readings:

1. Singhania, Vinod K. and Monica Singhania. Students' Guide to Income Tax, University Edition. Taxmann Publications Pvt. Ltd., New Delhi.

2. Ahuja, Girish and Ravi Gupta. Systematic Approach to Income Tax. Bharat Law House, Delhi. Journals 1. Income Tax Reports. Company Law Institute of India Pvt. Ltd., Chennai. 2. Taxman. Taxman Allied Services Pvt. Ltd., New Delhi.

3. Current Tax Reporter. Current Tax Reporter, Jodhpur. Software 1. Vinod Kumar Singhania, e-filing of Income Tax Returns and Computation of Tax, Taxmann Publication Pvt. Ltd, New Delhi. Latest version

Course Outcomes:

CO1: Define the important definitions under Section 2, 2 (7), 2(9), 2 (14), 2(24), 2(31), 3 of Income Tax Act.

CO2: Make use of Sec 15, 16 and 17 of Income Tax Act provisions relating to computation of salary income of an individual.

CO3: Make use of Income tax Act to compute taxable income from house property under Sec 23 to 27 of Income Tax Act.

CO4: Make use of Income Tax Act to assess taxable income from capital gain.

CO5: Explain tax planning related to salaries and property income.

Pos Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	1	-	-	-	2	-	-	-
CO2	3	2	-	-	2	1	-	-	-
CO3	2	2	-	-	2	-	1	-	-
CO4	3	2	-	-	2	-	2	-	-
CO5	2	2	-	-	-	-	1	-	-

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BACHELOR OF COMMERCE (B.com)

BCM-205	MANAGEMENT PRINCIPLES AND APPLICATIONS	L-T-P:5-1-0
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Objective:

The objective of the course is to provide the student with an understanding of basic management concepts, principles and practices.

Unit 1:

Introduction a. Concept: Need for Study, Managerial Functions – An overview; Co-ordination: Essence of Managership b. Evolution of the Management Thought, Classical Approach – Taylor, Fayol, Neo-Classical and Human Relations Approaches – Mayo, Hawthorne Experiments, Behavioural Approach, Systems Approach, Contingency Approach – Lawrence & Lorsch, MBO - Peter F. Drucker, Re-engineering - Hammer and Champy, Michael Porter – Five-force analysis, Three generic strategies and value chain, analysis, Senge's Learning Organisation, 'Fortune at the Bottom of the Pyramid' – C.K. Prahalad.

Unit 2:

Planning a. Types of Plan – An overview to highlight the differences b. Strategic planning – Concept, process, Importance and limitations c. Environmental Analysis and diagnosis (Internal and external environment) – Definition, Importance and Techniques (SWOT/TOWS/WOTS-UP, BCG Matrix, Competitor Analysis), Business environment; Concept and Components d. Decision-making – concept, importance; Committee and Group Decision-making, Process, Perfect rationality and bounded rationality, Techniques (qualitative and quantitative, MIS, DSS)

Unit 3:

Organising Concept and process of organising – An overview, Span of management, Different types of authority (line, staff and functional), Decentralisation, Delegation of authority Formal and Informal Structure; Principles of Organising; Network Organisation Structure

Unit 4:

Staffing and Leading a. Staffing: Concept of staffing, staffing process b. Motivation: Concept, Importance, extrinsic and intrinsic motivation; Major Motivation theories - Maslow's Need-Hierarchy Theory; Herzberg's Two-factor Theory, Vroom's Expectation Theory. c. Leadership: Concept, Importance, Major theories of Leadership (Likert's scale theory, Blake and Mouten's Managerial Grid theory, House's Path Goal theory, Fred Fielder's situational Leadership), Transactional leadership, Transformational Leadership, Transforming Leadership. d. Communication: Concept, purpose, process; Oral and written communication; Formal and informal communication networks, Barriers to communication, Overcoming barriers to communication.

Unit 5:

Control a. Control: Concept, Process, Limitations, Principles of Effective Control, Major Techniques of control - Ratio Analysis, ROI, Budgetary Control, EVA, PERT/CPM. b. Emerging issues in Management

Suggested Readings:

1. Harold Koontz and Heinz Weihrich, Essentials of Management: An International and Leadership Perspective, McGraw Hill Education.
2. Stephen P Robbins and Madhushree Nanda Agrawal, Fundamentals of Management: Essential Concepts and Applications, Pearson Education.
3. George Terry, Principles of Management, Richard D. Irwin
4. Newman, Summer, and Gilbert, Management, PHI
5. James H. Donnelly, Fundamentals of Management, Pearson Education.
6. B.P. Singh and A.K.Singh, Essentials of Management, Excel Books
7. Griffin, Management Principles and Application, Cengage Learning
8. Robert Kreitner, Management Theory and Application, Cengage Learning
9. TN Chhabra, Management Concepts and Practice, Dhanpat Rai & Co. (Pvt. Ltd.), New Delhi
10. Peter F Drucker, Practice of Management, Mercury Books, London

COURSE OUTCOME-

CO1: Summarize the nature, process and importance of business management. Compare and contrast the contributions of Indian and International Management Thinkers.

CO2: Discuss the process and types of planning and decision making.

CO3: Distinguish the concepts of authority, responsibility and accountability, centralization and decentralization; and Organization structure. Explain the process of staffing.

CO4: Defend the significance of motivation citing the theories of Maslow, Herzberg, McGregor, Ouchi and David McClelland

CO5: Display different leadership style appropriate to the situation and communicate effectively.

CO6: Explain the strategies of effective managerial control system. Propose a model to carry out the process of change management.

Pos Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	2	-	-	-	1	-	2	1
CO2	2	2	1	-	-	-	2	1	-
CO3	3	2	-	-	1	1	1	1	1
CO4	2	2	-	-	1	1	1	1	1
CO5	3	2	-	-	1	1	2	1	1
CO6	3	2	1	-	1	1	1	1	1

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BACHELOR OF COMMERCE (B.com)

BS-203	NUMERICAL & STATISTICAL METHODS	L-T-P: 5-1-0
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Objective:

The course aims to familiarize the learners with the basic statistical tools used to summarize and analyze quantitative information for business decision making.

Learning Outcomes:

After completion of the course, learners will be able to:

- Apply a basic knowledge of statistics to business disciplines;
- Develop the ability to analyze and interpret data to provide meaningful information to assist in management decision making activities;
- Apply appropriate graphical and numerical descriptive statistics for different types of data;
- Apply probability rules and concepts relating to discrete and continuous random variables to answer questions within a business context;
- Explain and interpret a variety of hypothesis tests to aid decision making in a business context;
- Use simple/multiple regression models to analyze the underlying relationships between the variables

Unit 1:

Statistical Data and Descriptive Statistics

Nature and classification of data – Univariate, bivariate and multivariate data; time-series and cross-sectional data.

Measures of Central Tendency

- Concept and properties of mathematical averages including arithmetic mean, geometric mean and harmonic mean Merits and Demerits and applications of mathematical averages
- Positional Averages including Mode and Median (and other partition values - quartiles, deciles, and percentiles) with graphic presentation. Merits and demerits of positional average
- Measures of Dispersion: absolute and relative. Range, quartile deviation, mean deviation, standard deviation, and their coefficients; Properties of standard deviation/variance.
- Moments: Calculation and significance; Skewness: Meaning and Measurement (Karl Pearson and Bowley's measures); Kurtosis.

Unit 2

Probability and Probability Distributions

Theory and approaches of probability.

Probability Theorems: Addition and Multiplication (Proof not required). Conditional probability and Bayes' Theorem (Proof not required). Expectation and variance of a random variable. Business Applications. Probability distributions:

- Binomial distribution: Probability distribution function, Constants, Shape, Fitting of binomial distribution.

- Poisson distribution: Probability function (including Poisson approximation to binomial distribution), Constants, Fitting of Poisson distribution.
- Normal distribution: Properties of Normal curve and computation of Probabilities and application

Unit 3

Simple Correlation and Regression Analysis

Correlation Analysis: Meaning and types of Correlation; Correlation Vs Causation; Pearson's coefficient of correlation: computation and properties (proofs not required). Probable and standard errors; Rank correlation. Regression Analysis: Principle of least squares and regression lines; Regression equations and estimation; Properties of regression coefficients; Relationships between Correlation and Regression coefficients; Standard Error of Estimate.

Unit 4

Index Number

Meaning and uses of index numbers; Construction of Index numbers: fixed and chain base, univariate and composite; Methods of constructing Index numbers: Aggregates and average of relatives – simple and weighted. Tests of adequacy of index numbers; Base shifting, splicing and deflating; Problems in the construction of index numbers.

Construction and Utility of Consumer Price Indices; BSE SENSEX, and NSE NIFTY.

Unit 5

Time Series Analysis

Time Series Data; Components of time series; Additive and Multiplicative models.

Trend analysis; Fitting of trend line using principle of least squares – linear, second degree parabola and exponential; Shifting of Origin and Conversion of annual linear trend equation to quarterly/monthly basis and vice-versa; Moving averages. Seasonal variations- Calculation of Seasonal Indices using Simple averages, Ratio- to-trend and Ratio-to-moving averages methods; Uses of Seasonal Indices.

Practical Exercises:

The learners are required to:

- Use commonly used statistical packages to apply various statistical tools to a data set available through secondary sources.
- Make use of computer aided software packages and prepare the practical graphical presentation of correlation and regression analysis, frequency charts etc.

Prepare Consumer Price Index Numbers and Time series Analysis

Suggested Readings:

Anderson, D. R. (2014). *Statistics for learners of Economics and Business*. Boston: Cengage Learning. Gupta, S. P., & Gupta, A. (2014). *Business Statistics: Statistical Methods*. New Delhi: S. Chand Publishing. Hazarika, P. (2017). *A Textbook of Business Statistics*. New Delhi: S. Chand Publishing.

Levin, R., Rubin, D. S., Rastogi, S., & Siddiqui, M. H. (2011). *Statistics for Management*. London: Pearson Education.

Siegel, A. F. (2011). *Practical Business Statistics*. Cambridge: Academic Press. Thukral, J. K. (2016). *Business Statistics*, New Delhi: Taxmann Publication.

Vohra, N. D. (2017). *Business Statistics*, New Delhi: McGraw-Hill Education India.

Course Outcome

CO1: To familiarize the concept of statistics.

CO2: To provide practical exposure on calculation of measures of average.

CO3: To introduce the students about the concept of Probability.

CO4: To provide a glimpse of business trends and projections.

CO5: To provide practical exposure on calculation of measures of correlation and regression.

CO6: To provide practical exposure on calculation of trend analysis.

Unit Wise Syllabus

Pos Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	3	1	-	-	-	-	-	-	-
CO2	-	1	2	2	-	-	-	-	-
CO3	3	2	-	-	-	-	-	-	-

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BACHELOR OF COMMERCE (B.com)

HSS-201	ADVANCE BUSINESS COMMUNICATION	L-T-P:3-0-0
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Objective: *The course aims to acquaint the learners with fundamental economic theories and their impact on pricing, demand, supply, production, and cost concepts.*

Learning Outcomes: *After the completion of the course, the learners will be able to:*

Examine how different economic systems function and evaluate implications of various economic decisions;

Examine how consumers try to maximize their satisfaction by spending on different goods;

Analyze the relationship between inputs used in production and the resulting outputs and costs;

Analyze and interpret market mechanism and behaviour of firms and response of firms to different market situations;

Examine various facets of pricing under different market situations.

Unit 1

Introduction to Business Communication

Introduction to Business Communication, Process of Communication, Shannon Weaver Model, Principles of Effective Business Communication - 7 Cs.

Channels of communication, Types of communication, Dimensions of communication, Barriers to communication.

Unit 2

Language Prerequisite for Effective Business Communication

Common errors: learning through examples, Functional Grammar & Contemporary usage, Inclusive Language, Indianisms in Email Writing

Unit 3

The Art of Storytelling

Signposting with Strong Topic Sentence, Creating cohesive paragraphs, Writing with Purpose, Paragraph Development Techniques, Principles & Methods of Paragraph Development

Unit 4

Forms & Format of Business Writing

Format of Business Letters, Types of Business letters: Information (Routine & Special), Sales, Problem, Goodwill

Meeting-Agenda, Notice, The Minutes, Office Memorandum, Office Orders, etc. , Writing Professional emails

Unit 5

Business English: Making Presentations

Presenting Content in an Organized and Engaging Way, Using Infographics: Sharing Data in Charts & Graphs, Using Persuasive Language, Using tools and presentation aids, Do's & Don'ts of Presentation, Importance of Paralinguistic Features in Presentation, Presenting in groups

Reference Books:

Boove, C.L., Thill, J.V., and Chaturvedi, M., (2009) Business Communication Today, Pearson Education.

Murphy and Hildebrandt, (2008) Effective Business Communication, McGraw Hill Education.

Krizan, A. C. Buddy, and Merrier, Patricia (2008) Effective Business Communication, 7th Edition, Cengage Learning.

Lesikar, (2009), Business Communication: Making Connections in a Digital World, McGraw Hill Education.

McGraw, S. J., (2008) Basic Managerial Skills for All, 8th edition, Prentice Hall of India.

Wren & Martin, (2008), English Grammar and Composition, Sultan Chand & Sons

Essentials of Business Communication, Pal, Rajendra, and Korlahalli, J.S

Business Communication: Theory and application, Lesikar, Raymond V., and Pettit John

Business Communication, Varinder Kumar, Raj Bodh Kalyani Publishers

Business Communication by K. K. Sinha. Galgotia Publishing Company

Effective Business Communication by Herta A. Murphy and Charles E. Peck. TMH

Course Outcomes

On completion of this course, the students will be able to

CO1. Identify elements of Communication and develop holistic understanding of communication and its importance in the 21st century.

CO2. Analyze language prerequisites and use them for effective business communication.

CO3. Apply techniques for creating coherent paragraphs with clear purpose.

CO4. Create business drafts for a variety of professional and social settings, demonstrating the ability to identify & analyze various forms, formats, content, & tone.

CO5. Demonstrate effective presentation skills.

PO/CO	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	2	2	-	3	1
CO2	3	2	-	1	3	2
CO3	3	2	1	-	1	2
CO4	3	1	1	-	1	3
CO5	3	1	-	1	3	2



SEMESTER IV

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BACHELOR OF COMMERCE (B.com)

BCM-202	COST ACCOUNTING	L-T-P:5-1-0
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Objective:

The course aims to develop understanding among learners about contemporary cost concept and rational approach towards cost systems and cost ascertainment. The course also aims to provide knowledge about various methods of cost determination under specific situations and to acquire the ability to use information determined through cost accounting for decision making purpose.

Unit 1:

Concept and Nature of Cost Accounting Concept of cost and costing, Importance and features of costing, Cost classification, Concept of cost unit, cost center, meaning of 'unit' from the view point of producer, Establishment of an ideal cost accounting system, Cost Reduction, Cost Control, Installation of Costing System, Application of IT in Cost Accounting. Preparation of Cost Sheet for manufacturing and service sector.

Unit 2:

Material Cost

Direct and indirect material, Valuation of materials, Principles of valuation of material as per AS-2/ Ind AS- 2; CAS- VI, Material control, purchases, Objectives and functions of purchase department, Inventory control: Meaning and techniques including latest techniques like Just in Time (JIT) Inventory Management, Kanban, Kaizen, Determination of Economic Order Quantity (EOQ). Treatment of waste, scrap, spoilage, defective and obsolesce.

Unit 3:

Labour Cost Control- Employee Cost and Overheads Meaning and classification of employee cost, Requisite of a good wage and incentive system, Time and piece rate plans, Profit sharing, Employee productivity and cost. Labor cost control – techniques, Employee turnover, Remuneration and Incentive schemes (Rowan & Halsey Plan only).

Unit 4:

Overheads- Definition and classification, Production overheads – allocation and apportionment of cost, Meaning and Methods of cost absorption, Treatment of over- absorption under-absorption of overheads, Administration and selling & distribution overheads – methods of ascertainment, Treatment of Research & Development cost in Cost Accounting.

Unit 5:

Methods of Costing: Job Costing, Batch Costing and Process Costing Meaning of Job Cost, its application and accounting, Preparation of Job cost sheet. Meaning of Batch Cost and its application in today's industry. Meaning and application of process costing, Methods of determination of cost in process costing, Normal and abnormal loss and gain, Inter process costing and profit ascertainment. Choice between process and job costing.

Contract Costing, Service Costing Meaning, features and types of contract, Methods of cost determination in contract costing, Escalation clause and cost-plus contract.

Suggested Readings:

Banarjee, B. (2014). Cost Accounting – Theory and Practice. New Delhi: PHI Learning Pvt. Ltd.
 Kishor, R. M. (2019). Taxman's Cost Accounting. New Delhi: Taxmann Publication Pvt. Ltd.
 Lal, J., & Srivastava, S. (2013). Cost Accounting. New Delhi: McGraw Hill Publishing Co.
 Mowen, M. M., & Hansen, D. R. (2005). Cost Management. Stanford: Thomson.
 Study Material of CA Course (New) Intermediate Level Paper 3: Cost and Management Accounting.

Note: Latest edition of the books should be used

Course Outcomes:

CO1: Understanding various elements of cost and costing techniques of valuation of cost and Constructing a cost sheet and preparation of quotations for submission.

CO2: Outline the procedure for purchase of material, storing and issue of materials and valuation of materials.

CO3: Calculate earnings of Workers under different methods.

CO4: Choose basis for allocation and apportionment factory indirect costs and absorption of overheads.

CO5: Application costing techniques for contract work.

Pos Cos	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9
CO 1	3	2	-	-	-	-	1	-	1
CO 2	3	2	-	-	-	-	1	-	1
CO 3	3	2	-	-	-	-	1	-	1
C04	3	2	-	-	-	-	-	-	1
C05	3	2	-	-	-	-	-	-	1

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BACHELOR OF COMMERCE (B.com)

BCM-204	BUSINESS MATHEMATICS	L-T-P:5-1-0
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Objective:

The course aims to familiarize the learners with the basic mathematical tools with special emphasis on applications to business and economic situations.

Unit 1:

Matrices and Determinants Definition and types of matrix, Algebra of matrices, Inverse of a matrix- Business Applications. Solution of system of linear equations (having unique solution and involving not more than three variables) using Matrix Inversion Method and Cramer's Rule. Leontief Input Output Model (Open Model Only).

Unit 2:

Basic Calculus Mathematical functions and their types (linear, quadratic, polynomial, exponential, logarithmic and logistic function). Concepts of limit and continuity of a function. Concept of Marginal Analysis. Concept of Elasticity, Applied Maxima and Minima problems including effect of Tax on Monopolist's Optimum price and quantity, Economic Order Quantity.

Unit 3:

Basic Mathematics of Finance: Simple and compound interest. Rates of interest – nominal, effective and continuous – and their interrelationships. Compounding and discounting of a sum using different types of rates.

Unit 4:

Univariate Analysis: Measures of Central Tendency including Arithmetic mean, Geometric mean and Harmonic mean: properties and applications; Mode and Median. Partition values - quartiles, deciles, and percentiles. Measures of Variation: absolute and relative. Range, quartile deviation and mean deviation; Variance and Standard deviation.

Unit 5:

Simple Linear Correlation Analysis: Meaning, and measurement. Karl Pearson's coefficient and Spearman's rank correlation. Simple 14 Linear Regression Analysis: Regression equations and estimation. Relationship between correlation and regression coefficients.

Suggested Readings:

Anthony, M., & Biggs, N. (1996). Mathematics for Economics and Finance. Cambridge: Cambridge University Press.

Ayres, F. J. (1963). Theory and Problems of Mathematics of Finance. New York: McGraw Hill Publishing. Budnick, P. (1986). Applied Mathematics for Business, Economics, & Social Sciences. New York: McGraw Hill Publishing.

Dowling, E. (2011). Introduction to Mathematical Economics. New York: McGraw Hill Publishing. Kapoor, V. K., & Sancheti, D. C. (2014). Business Mathematics, Theory & Applications. Delhi: S. Chand Publishing.

Sharma, S. K., & Kaur, G. (2019). Business Mathematics. Delhi: S. Chand Publishing.

Thukral, J. K. (2017). Business Mathematics. New Delhi: Maximax Publishing House. Note: Latest edition of text books may be used.

Course Outcomes:

CO1: Find inverse of a matrix through determinant method.

CO2. Apply the Rules of differentiation

CO3. Find Simple and compound interest. Rates of interest.

CO4. Find Central Tendency and Standard deviation

CO5: Find correlation and regression coefficients

Pos Cos	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9
CO 1	1	1	2	-	-	-	-	-	-
CO 2	1	1	2	-	-	-	-	-	-
CO 3	-	-	-	-	1	-	1	-	1
C04	1	1	1	-	1	-	1	1	1
C05	1	1	1	-	1	-	1	1	1

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BACHELOR OF COMMERCE (B.com)

BCM-206	COMPUTER APPLICATIONS IN BUSINESS	L-T-P:5-1-0
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Objective:

The Objective of the course is to acquaint the student about the introduction of Computer Applications in update about the new technological changes occurred in India.

Unit I

Basics of Computer: Characteristics of Computers, Input-output Devices (Hardware, Software, Human ware and Firmware), Function of Different Units of Computer.

Organization of computer: Computer Generation - Features-CPU- Types of Computers - memory - Input and output devices: Input devices - output devices - storage devices: Magnetic disk - Magnetic tape - optical technology - CD ROM technology

Unit II

System Software: - Prewritten Software: application packages - system software packages - computer processing techniques - Functions of OS: compiler - assembler and Interpreter - Loader and Linker - Introduction to MSDOS, Unix and Windows.

Unit III

Network: Data communication: Forms of communication- Types of channel - Methods of transmission -protocol and Buffers - Network topology - LAN, MAN, WAN- Basic elements of Networking - Network connecting devices - Internet.

Unit IV

Concepts of Web Technology: Internet, Intranet and Extranets; Applications of internet, Basics services over Internet like WWW, FTP, Telnet, Gopher etc., IP addresses, ISPs, URL, Domain Names, Web Browsers, Internet Protocols, Search Engines, e-mail. Types of an Electronic Payment System, Security Schemes of an electronic Payment Systems, E-Commerce On-line Services. Electronic data Interchange (EDI): Basics of EDI, Application of EDI, Advantages of EDI.

Unit-V

E-mail: Sending - Reading - Replying - Deleting - Existing - Sending mail to more than one person - Sending folder - Forwarding a mail - Checking the spelling - Attaching signature - Managing the address book.

Text Books

- Leon and Leon, (2012), Introduction to Information Technology, Vikas Publishing House.
- Sinha, Pradeep K. Foundations of Computing, (2012), BPB Publisher

Reference Books

- Joseph A.Brady and Ellen F Monk, (2012), Problem Solving Cases in Microsoft and Excel, Thomson Learning.
- Tanenbaum, A. S., (2011), Computer Networks, Pearson Education.
- Goyal, Anita, (2012) Computer Fundamentals, Pearson Education.
- ITL, ESL, (2008) Introduction to InfoTech, Pearson Education..
- Suresh K Basendra,, “ Computers Today”, Galgotia publication private Ltd., New Delhi, 2001

Course Outcome

CO1: Explain the features of computer generation, CPU, input and output devices.

CO2: Illustrate System software, system software packages and functions of Operating Systems.

CO3: Infer Network, Network Topology, LAN, WAN, MAN and Network devices.

CO4: Prepare flowcharts and understand advantages and limitations of flow charts.

CO5: Apply E-mail concepts.

Pos Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	1	1	-	1	-	-	-	-	-
CO2	-	1	-	-	-	-	-	-	-
CO3	3	1	-	2	-	-	1	1	-
CO4	3	-	1	-	-	-	-	-	1
CO5	3	2	1	1	-	1	2	-	1

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BACHELOR OF COMMERCE (B.com)

BCM-GE-232	INSURANCE AND RISK MANAGEMENT	L-T-P:5-1-0
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Objective:-

The main objective of this course is to make students understand the various nuances and interrelationship between the Insurance and risk management Sector. It will also enable students to analyze and obtain insights into the practical working of the Insurance Sector.

UNIT 1 :-

Title of The Topic: Introduction and Scope of Insurance, Historical perspective, Conceptual Framework, Meaning etc. , Nature and Scope of Insurance, Classification of Insurance Business, Life Insurance and General Insurance.

Role of Insurance in Economic Development & Insurers' Obligation towards Rural and Social Sectors

UNIT 2:-

Title of The Topic: General Principles of Insurance, Utmost good Faith, Insurable Interest, Indemnity, Contribution, Subrogation, Causa Proxima

UNIT 3:-

Title of The Topic: Risk Management and Underwriting , Meaning of Risk, Classification of Risks , Identifying types of risks , Risk Mitigation Techniques , Concept of Underwriter, Role of Underwriter , Case studies of Underwriting

UNIT 4 :-

Title of The Topic: Life Insurance Perspectives , Principles of Life Insurance , Financial Planning and Insurance , Life Insurance Products , Pensions and Annuities, Reinsurance , Double Insurance

UNIT 5 :-

Title of The Topic: General Insurance Perspectives , General Insurance Products (Fire, Motor & Health) , Terminology , Perils , Claims and covers , Regulatory Framework of Insurance Sector , Nature & Scope of Insurance Contract , Role of IRDA , Role of Tariff Advisory Committee , Overview of Insurance Act, 1938

Suggested Reference Books

1. Mishra M.N. - Insurance Principle & Practice (Sultan Chand & Company Ltd., New Delhi)
2. Ganguly Anand - Insurance Management (New Age International Publishers, New Delhi)
3. Vaughan & Vaughan - Fundamentals of risk & Insurance (John Wiley & Sons, New York)
4. Srivastava D.C., Srivastava Shashank - Indian Insurance Industry Transition & Prospects (New Century Publications, Delhi)
5. Kakkar D.N. & Srivastava S.N.- Insurance & Risk Management (New Age Publication, New Delhi)

COURSE OUTCOME -

CO1 :Able to have an understanding of major issues related to insurance business

CO2 :Know about the overview of insurance industry in Bangladesh

CO3 :Explore about basics of risk management

CO4 : Know about Life insurance, Fire insurance, Marine Insurance

CO5 :Explore about how to calculate net single premium, net annual premium

CO6 :Know about calculation of insurance claim,Know about basics of Annuity

Pos Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	3	2	2	2	-	2	1	1	-
CO2	2	1	3	1	-	2	2	1	1
CO3	3	1	1	2	-	2	1	1	1
CO4	3	2	2	2	1	-	1	1	1
CO5	3	1	2	2	-	1	1	-	-
CO6	2	1	2	1	-	1	1	-	-

PO1- Knowledge of Business and Commerce.

PO2- Knowledge and ability to pursue higher education.

PO3- Ability to identify problems and collect relevant data.

PO4 – Ability to understand and use modern tools and technologies.

PO5- Understanding the impact of commercial activities on environment and sustainability.

PO6- Apply ethical principles in business and commerce.

PO7- Ability to effectively communicate in a business environment.

PO8- Ability to perform effectively as a leader as well as a member of a team.

PO9- Ability to engage in lifelong and progressive learning.

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BACHELOR OF COMMERCE (B.com)

BCM-208	E-FILLING OF RETURNS	L-T-P:3-0-0
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Objective:

1. To provide fundamentals of Income Tax concepts and Provisions.
2. To understand file online ITR, TDS return deal with Income Tax matters with Confidence.
3. To equip students with the practical insights for the various softwares like Taxmann, Webtel, Computax etc.
4. To explicate the connection between the Indirect Tax and GST.

Unit 1:

Preparation of ITR - 1 & 2 ITR 1: For individuals being a resident other than not ordinarily resident having Income from Salaries, one House Property, other sources (Interest etc.) and having total income up to Rs.50 lakhs. ITR 2: For individuals and HUFs not having income from profits and gains of business or profession.

Unit 2:

Preparation of ITR- 3 & 4 ITR 3: For individuals and HUFs having income from profits and gains of business or profession. ITR 4: For presumptive income from Business & Profession.

Unit 3:

Preparation of ITR – 5 For persons other than: - (i) Individual, (ii) HUF, (iii) Company and (iv) Person filing Form ITR-7:

Unit 4: Preparation of ITR - 6 & 7 ITR 6: For Companies other than companies claiming exemption under section 11. ITR 7: For persons including companies required to furnish return under sections 139(4A) or 139(4B) or 139(4C) or 139(4D) or 139(4E) or 139(4F).

Unit 5: TDS and E-filing of TDS returns Introduction to the concept of TDS; Provision regarding returns of TDS, Types of forms for filing TDS returns

Reference Books:

1. Self Preparation and Filing of Income Tax Returns by Individuals Third Edition: May 2019 by Swatantra Sethi
2. How to File Salary Income Tax, AY 2019-2020 by CA Rahul Gupta.
3. Fast Track Quick Revision Income Tax for AY 2019-2020 by AS K K Agarwal.
4. Tax Saving & Investment guide : Income Tax of India by CA Shammi Prabhakar Singh.

Learning Outcomes:-

1. After pursuing this paper, students will learn the concepts of filing of income tax return and submit tax documents by using internet.
2. learn about the availability of different types of tax returns under various heads of income and learn to differentiate between different types of income tax returns.
3. acquire knowledge about provisions regarding returns of TDS and learn about different types of forms for filing TDS returns.
4. To equip students with the practical insights for the various softwares like Taxmann, Webtel, Computax etc
5. To explicate the connection between the Indirect Tax and GST.

Pos Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	3	2	2	2	-	1	-	1	2
CO2	2	2	3	2	-	2	1	-	2
CO3	3	2	3	2	-	2	1	-	1
CO4	2	-	-	3	-	-	-	1	2
CO5	3	2	1	-	-	1	-	1	1



SEMESTER V

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BACHELOR OF COMMERCE (B.com)

BCM-301	BANKING & INSURANCE LAW	L-T-P:5-1-0
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Objectives:

The course aims to acquaint the student with a basic and elementary knowledge of the business and corporate laws.

Course Contents

Unit I

Money and Banking - An Overview; Nature, Functions and Significance of Money. Demand and Supply of Money-Concepts and Approaches; Money and Prices- Quantity Theory & Money; Inflation and its control.

Evolution of Banking - Systems of Banking-Mixed, Branch, Unit, Group, Chain; Brief Structure of banks; RBI- Organisation, Functions, Methods of credit control; Commercial banking; Balance sheet of a Bank; Credit creation

Unit II

Structure and Characteristics of Financial & Banking system in India - Indian Money Market; Indian Capital Market; Indian Monetary Policy & System.

Sources and Uses of Funds in Banks - Value Chain Analysis in Banking Industry. Emerging trends in Banking: Universal Banking, Venture Capital, Project Financing, Merchant Banking, E-Banking, Credit Cards, Banking Ombudsman Scheme.

Unit III

Concept of Risk - Types of Risk, Risk Appraisal, Transfer and Pooling of Risks, Concept of Insurable Risk.

Concept of Insurance - Relevance of Insurance to the emerging socio-economic needs of all the sections of society including Industrial sector, Types of Insurance Organisations, Insurance Business, Intermediaries in Insurance Business.

Unit IV

Formation of Insurance Contract - Life, Fire, Marine and Motor Insurance Contracts, Principles of Insurance: Utmost Good Faith, Indemnity, Insurable Interest

Classification of Insurance: Life, Non-Life (general), Health, Pension, Social Security and Retirement Benefits, Insurance Products

Text Books

1. Sundaram & Varshney, “ Banking, Theory Law and Practice” Sultan chand & sons;2004
2. Chaturvedi D.D., Anand Mittal, “ Business Economics-II”, Brijwasi Book Distributors;2005
3. Varshney & Malhotra, “Principles of Banking”,Sultan Chand & Sons, 2005.
4. Gupta P.K, “ Insurance and Risk Management”
5. Himalaya Publishing House; 2004
6. Mishra M.N., “ Principles and Practices of Insurance”,S. Chand and Co; 2004
7. Panda G.S., “Principles and Practices of Insurance” Kalyani Publications, 2004

Course Outcomes:

CO1: Explain functions of banking and banker customer relationship.

CO2: Summarize the different sources and uses of funds in Banks.

CO3: Describe principles of operations in Indian Money Market.

CO4: Summarize the importance of internet banking.

CO5: Explain the types of risk and concept of insurance.

Pos Cos	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9
CO 1	2	1	-	-	-	-	-	1	1
CO 2	2	1	-	1	-	-	-	1	-
CO 3	2	1	-	-	1	-	-	1	1
C04	1	1	-	1	1	-	-	1	-
C05	2	1	-	-	1	-	-	1	-

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BACHELOR OF COMMERCE (B.com)

BCM-303	PRINCIPLES OF MARKETING	L-T-P:5-1-0
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Objective:

The objective of this course is to provide basic knowledge of concepts, principles, tools and techniques of marketing. Contents:

Unit 1:

Introduction: Nature, scope and importance of marketing; Evolution of marketing; Selling vs Marketing; Marketing mix, Marketing environment: concept, importance, and components (Economic, Demographic, Technological, Natural, Socio-Cultural and Legal).

Unit 2:

a. Consumer Behaviour: Nature and Importance, Consumer buying decision process; Factors influencing consumer buying behaviour. b. Market segmentation: concept, importance and bases; Target market selection; Positioning concept, importance and bases; Product differentiation vs. market segmentation.

Unit 3:

Product: Concept and importance, Product classifications; Concept of product mix; Branding, packaging and labeling; Product-Support Services; Product life-cycle; New Product Development Process; Consumer adoption process.

Unit 4:

a. Pricing: Significance. Factors affecting price of a product. Pricing policies and strategies. b. Distribution Channels and Physical Distribution: Channels of distribution - meaning and importance; Types of distribution channels; Functions of middle man; Factors affecting choice of distribution channel; Wholesaling and retailing; Types of Retailers; e-tailing, Physical Distribution.

Unit 5:

a. Promotion: Nature and importance of promotion; Communication process; Types of promotion: advertising, personal selling, public relations & sales promotion, and their distinctive characteristics; Promotion mix and factors affecting promotion mix decisions; b. Recent developments in marketing: Social Marketing, online marketing, direct marketing, services marketing, green marketing, Rural marketing; Consumerism

Suggested Readings:

1. Kotler, Philip, Gary Armstrong, Prafulla Agnihotri and Ehsanul Haque. Principles of Marketing. 13th edition. Pearson Education.
2. Michael, J. Etzel, Bruce J. Walker, William J Stanton and Ajay Pandit. Marketing: Concepts and Cases. (Special Indian Edition), McGraw Hill Education
3. William D. Perreault, and McCarthy, E. Jerome., Basic Marketing. Pearson Education
4. Majaro, Simon. The Essence of Marketing. Pearson Education, New Delhi.
5. The Consumer Protection Act 1986.
6. Iacobucci and Kapoor, Marketing Management: A South Asian Perspective. Cengage Learning.
7. Dhruv Grewal and Michael Levy, Marketing, McGraw Hill Education.
8. Chhabra, T.N., and S. K. Grover. Marketing Management. Fourth Edition. Dhanpat Rai & Company.
9. Neeru Kapoor, Principles of Marketing, PHI Learning
10. Rajendra Maheshwari, Principles of Marketing, International Book Hous

CO 1	Discuss the significance of concepts & theories of marketing.								
CO 2	Analyze the data for making marketing decisions from MIS								
CO 3	Demonstrate analytical skills in identification and resolution of problem pertaining to marketing principles through marketing mix strategies								
CO 4	Evaluate the recent trends in the contemporary marketing environment								
CO-PO & CO-PSO Mapping									
Mapping	PO 1	PO 2	PO 3	PO 4	PO 5	PSO 1	PSO 2	PSO 3	PSO 4
CO 1	3	1	1	2	1	1	2	3	2
CO 2	2	3	1	2	1	2	1	3	1
CO 3	2	3	1	2	1	1	3	3	1
CO 4	2	2	2	3	1	3	2	3	1



ELECTIVES GROUP-I

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BACHELOR OF COMMERCE (B.com)

BCM-305A	BANKING & FINANCIAL INSTITUTION	L-T-P:5-1-0
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Objective:

To provide the student a basic knowledge of financial markets and institutions and to familiarise them with major financial services in India. Contents

Unit 1:

Introduction Financial System and its Components – financial markets and institutions; Financial intermediation; Flow of funds matrix; Financial system and economic development; An overview of Indian financial system

Unit 2:

Financial Markets Money market – functions, organisation and instruments. Role of central bank in money market; Indian money market – An overview Capital Markets – functions, organisation and instruments. Indian debt market; Indian equity market – primary and secondary markets; Role of stock exchanges in India

Unit 3:

Financial Institutions Commercial banking – introduction, its role in project finance and working capital finance; Development Financial institutions (DFIs) – An overview and role in Indian economy; Life and non-life insurance companies in India; Mutual Funds – Introduction and their role in capital market development. Non-banking financial companies (NBFCs).

Unit 4:

Financial Services Overview of financial services industry: Merchant banking – pre and post issue management, underwriting. Regulatory framework relating to merchant banking in India

Unit 5:

Leasing and hire-purchase Consumer and housing finance; Venture capital finance; Factoring services, bank guarantees and letter of credit; Credit rating; Financial counseling.

Suggested Readings:

1. L M Bhole, and Jitendra Mahakud. Financial Institution and Markets, McGraw-Hill Education
2. Khan, M.Y. Indian Financial System, McGraw-Hill Education.
3. Dhanekar. Pricing of Securities. New Delhi: Bharat Publishing House.
4. Prasanna, Chandra. Financial Management: Theory and Practice. McGraw-Hill Education.
5. Clifford Gomez, Financial Markets, Institutions and Financial Services, PHI Learning
6. MY Khan and PK Jain. Financial Services. McGraw Hill Education.
7. Singh, J.K. Venture Capital Financing in India. Dhanpat Rai and Company, New Delhi.
8. Annual Reports of Major Financial Institutions in India.

Course Outcomes:

CO1: Understand the overall Banking and Indian financial system- financial markets, financial instruments and financial services.

CO2: Understand the functions and objectives of merchant banking.

CO3: Classify the various types of Mutual Funds..

CO4: Identify the role that venture capitalists play in the modern day business environment.

Pos Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	1	-	1	2	1	1	2	1
CO2	2	-	-	-	1	-	-	-	-
CO3	2	-	-	1	1	-	-	-	-
C04	2	-	-	-	1	-	1	-	-

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BACHELOR OF COMMERCE (B.com)

BCM-305B	GOODS & SERVICES TAX	L-T-P:5-1-0
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Objectives:

The course aims to provide understanding about salient features of GST law and implications of its various provisions for different classes of suppliers. It also aims to provide an understanding of compliances and procedures laid down in GST law.

Unit 1:

Basic Concepts

Concept and features of Indirect Taxes, Difference between Direct and Indirect Taxes, Concept of GST, Relevant Definitions under GST law, Constitutional aspects of GST. GST Council: Constitution, Structure and functioning.

Unit 2:

Concept of supply and levy of GST

Concept of supply including composite and mixed supply, Place, Time and Value of taxable supply, Significance of consideration.

Unit 3:

Levy of GST

Basis of Charge of GST, Inter-State Supply, Intra-state supply, GST rates notified for supply of various goods and services, Reverse charge mechanism, Composition levy, Exemptions from GST, Power to grant exemptions, Exempted goods under exemption notifications, Exempted services under exemption notifications, Input tax credit.

Unit 4:

Procedures under GST Registration under GST law, Tax invoice credit and debit notes, Different GST returns, Electronic liability Ledger, Electronic credit Ledger, Electronic cash ledger, Different assessment under GST, Interest applicable under GST (Period), Penalty under GST, Various provisions regarding e-way bill in GST, Mechanism of Tax Deducted at Source (TDS) and tax collected at source (TCS), Audit under GST.

Unit 5:

Customs Law Custom Law:

Concepts; Territorial waters; High seas; Levy of customs duty, Types of custom duties; Valuation; Baggage rules & exemptions.

Suggested Readings

Singhania, V. K., & Singhania, M. (2020). Student's Guide to Income Tax Including GST. New Delhi: Taxmann Publication.

Singhania, V. K., & Singhania, K. (2020). Direct Taxes: Law & Practice. New Delhi: Taxmann Publication. Ahuja, G., & Gupta, R. (2020). Direct Taxes Ready Reckoner. New Delhi: Wolters Kluwer India Private Limited.

The ICAI Study Material for Final Course Group-II, Paper-8: Indirect Tax Laws [Module 1, 2, 3 and 4]

Note: Learners are advised to use the latest edition of textbooks.

Course Outcome

CO1: Enable the student to learn the concepts of indirect tax and GST.

CO2: Understand the importance of GST and its contribution in the economy.

CO3: Understand the practical implication of GST.

CO4: Implement tax planning, tax management and payment of tax and its filling process.

CO5: Understand the custom law.

Pos Cos	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9
CO 1	3	1	-	-	3	-	-	-	1
CO 2	3	2	-	-	-	-	1	-	-
CO 3	-	1	-	-	1	-	-	-	-
C04	3	1	-	-	-	-	-	-	1
C05	2	1	-	-	-	-	-	-	-

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BACHELOR OF COMMERCE (B.com)

BCM-305C	BUSINESS DATA ANALYTICS	L-T-P:5-1-0
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Objective:

The course aims to introduce the learners with the business intelligence and analytics, which include the use of data, statistical and quantitative analysis, exploratory and predictive models.

Unit 1: Introduction

Data & Data Science; Data analytics and data Conclusion using MS-Excel, Classification of Analytics,

Introduction of Big Data, 5V of Big data, Big data as Solution in current business, Traditional Business intelligence versus Big data technology, Challenges for big data analytics; Data driven decision making.

Unit 2: Analytical Tools

Descriptive Statistics and Inferential Statistics; Advanced Analytical Techniques; Data Cleansing & Preparation; Data Summarization and Visualization; Machine learning Algorithms. Describe data using charts and basic statistical measures. Correlation.

Unit 3: Predictive Analytics

Simple Linear Regression; Coefficient of Determination; Residual Analysis; Confidence & Prediction intervals; Multiple Linear Regression; Interpretation of Regression Coefficients; heteroscedasticity; multicollinearity.

Unit 4: Getting started with R Introduction to R and RStudio

Unit 5: Textual Data Analysis Basics of textual data analysis, significance, application, and challenges. Methods and Techniques of textual analysis: Text Mining, Categorization, Entity Extraction, Sentiment Analysis, Deep Linguistics. Introduction to Textual Analysis using Python.

Suggested Readings:

Alexander, M., Decker, J., & Wehbe, B. (2014). Microsoft Business Intelligence Tools for Excel Analysis. New Jersey: Wiley.

Kumar, D. U. (2017). Business Analytics: The Science of Data Driven Decision Making. New Jersey: Wiley.

McKee, A. (2003). Textual Analysis: A Beginner's Guide. London: Sage Publication.

Motwani, B. (2019). Data Analytics with R. New Jersey: Wiley.

North, M. (2012). Data Mining for the masses. Athens, Georgia: Global Text Project.

Paul, T. (2011). R Cook book. New York: O'Reilly Media'

Provost, F., & Fawcett, T. (2013). Data Science for Business. New York: O'Reilly Media.

Note: Learners are advised to use the latest edition of text books.

Course Outcomes:

CO1: To understand data driven organisation.

CO2: To understand the prerequisites of analytical tools.

CO3: To understand the linear regression model and multi- collinearity

CO4: To understand R and R studio

CO5: Help the students in understanding textual data analysis.

Pos Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	1	2	2	1	-	-	-	-	1
CO2	2	1	1	2	-	-	1	-	-
CO3	2	2	-	2	-	-	1	-	1
C04	1	1	-	1	-	-	-	-	-
C05	2	1	-	2	-	-	-	-	-



ELECTIVES GROUP-II

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BACHELOR OF COMMERCE (B.com)

BCM-307A	FINANCIAL TECHNOLOGY & ANALYSIS	L-T-P:5-1-0
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Objective:

The course aims to impart the knowledge of financial technology revolution, and the disruption, innovation, and opportunity therein. The course also aims to impart necessary skills to the learners which enables them to understand and analyze how advances and changes in technology can be harnessed and adopted to create new business paradigms for the financial industry.

Unit 1:

Introduction Evolution of technology in Financial Markets; FinTech for Entrepreneurs, Investors, Consumers; FinTech and the Transformation in Financial Services; The domains of FinTech; Fin Tech investments; FinTech Technologies; Business Models in Fin Tech. FinTech and Startups.

Unit 2:

FinTech Business Applications Lending and Personal Finance; FinTech and the Online Lending Landscape - Rise of alternate finance, future of SME lending; Funding Ecosystem; Crowd-funding and business financing; payments and retail transactions; Digitization of Financial Services (Retail Banking & Corporate Banking).

Unit 3:

Digital Payments, Cryptocurrencies, and Blockchain Digital Payments & Innovations; Cashless society; Developing Countries and DFS: The Story of Mobile Money; RTGS systems; Cryptocurrencies and Blockchain – Understanding of Blockchain technology, its potential and application – overview of crypto currency, Legal and Regulatory Implications of Cryptocurrencies.

Unit 4:

FinTech in India **FinTech in India:** Opportunities and challenges; Role of FinTech in Financial Inclusion and Financial Integration; FinTech & Government Regulations; Implications of FinTech Developments for Banks and Bank Supervision; Social Implications of FinTech Transformation. Case studies on Airtel Payments Banks, ATOM, BHIM, BillDesk, Pay U, Zeta, PhonePe.

Unit 5:

Analytics Artificial Intelligence and Machine Learning applications in Accounts and Finance; Understanding the technology enabling FinTech - and what constitutes a FinTech application; Future of AI in Robo-Advice; RPA (Overview of Robotic Process Automation) Issues of privacy management in the financial services environment; Data Analytics in Financial Services; Data Security, its overview Cybersecurity – Overview of cybersecurity industry's best practices and standards.

Suggested Readings:

Akkizidis, I., & Stagars, M. (2015). Marketplace Lending, Financial Analysis, and the Future of Credit. New Jersey: Wiley.

Chishti, S., & Barberis, J. (2016). The Financial Technology Handbook for Investors, Entrepreneurs and Visionaries. New Jersey: Wiley.

Chishti, S., Craddock, T., Courtneidge, R., & Zachariadis, M. (2020). The PayTech Book. New Jersey: Wiley.

Diamandis, P. H., & Kotler, S. (2020). The Future Is Faster Than You Think: How Converging Technologies Are Disrupting Business, Industries, and Our Lives. New York: Simon & Schuster.

Hill, J. (2018). FinTech and the Remaking of Financial Institutions. London: Academic Press, Elsevier.

Course Outcome:

CO1: Conceptualise the evolution of technology in financial markets.

CO2: Understanding the application of lending and personal finance.

CO3: Concept and implications of digital payments.

CO4: Understanding the fintech in India.

CO5: Analytics of Artificial Intelligence and data security.

Pos Cos	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9
CO 1	1	1	-	-	-	-	1	-	1
CO 2	2	1	-	-	-	-	1	-	-
CO 3	1	1	-	-	1	-	2	-	-
CO4	-	2	-	-	-	-	-	-	1
CO5	-	1	-	-	-	-	1	-	1

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BACHELOR OF COMMERCE (B.com)

BCM-307B	MERGERS & ACQUISITION MANAGEMENT	L-T-P:5-1-0
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UNIT 1

Mergers: types of merger, theories of mergers- operating, financial and managerial synergy of mergers, value creation in horizontal, vertical and conglomerate mergers, internal and external change forces contributing to M & A activities- Impact of M & A on stakeholders.

UNIT 2

Mergers & Acquisition: A strategic perspective- industry life cycle and product life cycle analysis in M&A decision, strategic approaches to M&A-SWOT analysis, BCG matrix, Porter's five forces model

UNIT 3

Merger Process: Dynamics of M&A process - identification of targets negotiation, closing the deal. Five-stage model-Due diligence-Types- due diligence strategy and process- due diligence challenges. Process of merger integration, organizational and human aspects, managerial challenges of M & A

UNIT 4

Methods of financing mergers-cash offer, share exchange ratio-mergers as a capital budgeting decision Synergies from M&A: Operating and Financial synergy.

Accounting for amalgamation-amalgamation in the nature of merger and amalgamation in the nature of purchase- pooling of interest method, purchase method-procedure laid down under Indian companies act of 1956 **Takeovers**, types, takeover strategies, - Takeover defences- financial defensive measures-methods of resistance- anti-takeover amendments-poison pills

REFERENCE BOOKS:

- 1.Value Creation from Mergers And Acquisitions, Sudi Sudarsanam i/e, Pearson Education, 2003.
- 2.Merger Acquisitions & Corporate Restructuring-Chandrashekar Krishna Murthy & Vishwanath. S.R-Sage Publication.
- 3.Mergers, Ramanujam et al, TMH, 2003.
- 4.Handbook of International Mergers & Acquisitions, Gerard Picot, Palgrave Publishers Ltd.
- 5.Mergers, acquisitions and Corporate Restructuring, Nishikant Jha, Himalaya Publishing House, 2011.
- 6.Corporate Restructuring, Bhagaban Das, Debdas Raskhit and Sathya Swaroop Debasish, Himalaya Publishing, 2009.
- 7.Business Legislation for Management, M.C. Kuchhal and Vivek Kuchhal, 4/e, Vikas Publishing House.

Course Outcomes:

CO1: Understand M&A with its different classifications, strategies, theories, synergy etc.

CO2: Conduct financial evaluation of M&A and analyze the results

CO3: Evaluate different types of M&A, takeover and anti takeover strategies.

CO4: Familiarize with accounting of Amalgamation.

Pos Cos	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9
CO 1	2	1	-	-	-	-	1	-	1
CO 2	2	1	-	1	1	-	-	1	-
CO 3	2	1	-	-	-	-	1	-	1
C04	2	-	-	1	-	-	-	-	1

LINGAYA'S VIDYAPEETH

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BACHELOR OF COMMERCE (B.com)

BCM-307C	STOCK MARKET OPERATIONS	L-T-P:5-1-0
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Objective:

The course aims to impart basic knowledge about the structure and functioning of the stock market in India and to learn trading on the stock exchange.

Unit 1:

Introduction Concept and types of Securities; Concept of return; Concept, types and measurement of risk; Development of Securities market in India.

Unit 2:

Primary Market Concept, Functions and Importance; Functions of New Issue Market (IPO, FPO & OFS); Methods of Floatation fix price method and book building method; Pricing of Issues; Offer Documents; Appointment and Role of Merchant Bankers, Underwriters, Lead Managers, Syndicate Members, Brokers, Registrars, Bankers, ASBA; SME IPOs and Listing of Securities.

Unit 3:

Secondary Market Concept; Functions and Importance; Mechanics of Stock Market Trading- Different Types of Orders, Screen Based Trading, Internet-Based Trading and Settlement Procedure; Types of Brokers.

Unit 4:

Regulatory Framework SEBI (Issue of Capital and Disclosure Requirements) Regulation 2018; Stock Exchanges and Intermediaries; SEBI and Investor Protection; Securities Contract Regulation Act and SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015.

Unit 5:

Demat Trading Concept and Significance; Role of Depositories and Custodian of Securities in Demat Trading; SEBI Guidelines and other Regulations Relating to Demat Trading; Procedure of Demat Trading.

Suggested Readings:

Gordon E. and Natarajan K. (2019). Financial Markets and Services. New Delhi: Himalaya Publishing House.

Benjamin, G. (1949). The Intelligent Investor. New York: Harper Publishing.

Dalton, J. M. (2001). How The Stock Market Works? New York: Prentice Hall Press.

Machiraju, H. R. (2019). Merchant Banking. New Delhi: New Age Publishers. SEBI Regulations from SEBI Website

Note: Learners are advised to use latest edition of text books.

Course Outcome:-

CO1: Have a broad understanding about Indian Securities Markets

CO2: Operations of Indian Stock Market, New Issue Market; Listing of Securities, Cost of investing in securities.

CO3: Compare the Different Types of Financial Securities.

CO4: Understand the regulatory framework of SEBI and regulation 2015.

CO5: Conceptualise the concept and significance of demat trading and SEBI guidelines.

Pos Cos	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9
CO 1	1	1	-	-	-	-	1	-	1
CO 2	2	-	-	-	-	1	2	-	1
CO 3	2	-	-	-	-	-	1	-	1
C04	2	-	-	-	-	1	1	-	-
C05	1	-	-	-	-	-	2	-	1



SEMESTER-VI

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BACHELOR OF COMMERCE (B.com)

BCM-302	AUDITING & CORPORATE GOVERNANCE	L-T-P:5-1-0
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Objective:

To provide knowledge of auditing principles, procedures and techniques in accordance with current legal requirements and professional standards and to give an overview of the principles of Corporate Governance and Corporate Social Responsibility Contents:

Unit 1:

Introduction Auditing: Introduction, Meaning, Objectives, Basic Principles and Techniques; Classification of Audit, Audit Planning, Internal Control – Internal Check and Internal Audit; Audit Procedure – Vouching and verification of Assets & Liabilities.

Unit 2:

Audit of Limited Companies: Company Auditor- Qualifications and disqualifications, Appointment, Rotation, Removal, Remuneration, Rights and Duties Auditor's Report- Contents and Types. Liabilities of Statutory Auditors under the Companies Act 2013

Unit 3:

Special Areas of Audit: Special features of Cost audit, Tax audit, and Management audit; Recent Trends in Auditing: Basic considerations of audit in EDP Environment; Computer aided audit techniques and tools; Auditing Standards; Relevant Case Studies/Problems;

Unit 4:

Conceptual framework of Corporate Governance: Theories & Models, Broad Committees; Corporate Governance Reforms. Major Corporate Scandals in India and Abroad: Common Governance Problems Noticed in various Corporate Failures. Codes & Standards on Corporate Governance

Unit 5:

Business Ethics Morality and ethics, business values and ethics, approaches and practices of business ethics, corporate ethics, ethics program, codes of ethics, ethics committee; Ethical Behaviour: Concepts and advantages; Rating Agencies; Green Governance; Clause 49 and Listing Agreement

Unit 6:

Corporate Social Responsibility (CSR): (11 Lectures) Concept of CSR, Corporate Philanthropy, Strategic Planning and Corporate Social Responsibility; Relationship of CSR with Corporate Sustainability; CSR and Business Ethics, CSR and Corporate Governance; CSR provisions under the Companies Act 2013; CSR Committee; CSR Models, Codes, and Standards on CSR

Suggested Readings:

1. Ravinder Kumar and Virender Sharma, Auditing Principles and Practice, PHI Learning
2. Aruna Jha, Auditing. Taxmann Publication.
3. A. K. Singh, and Gupta Lovleen. Auditing Theory and Practice. Galgotia Publishing Company
4. Anil Kumar, Corporate Governance: Theory and Practice, Indian Book House, New Delhi
5. MC Kuchhal, Modern Indian Company Law, Shri Mahaveer Book Depot. (Publishers). (Relevant Chapters)
6. KV Bhanumurthy and Usha Krishna, Politics, Ethics and Social Responsibility of Business, Pearson Education
7. Erik Banks, Corporate Governance: Financial Responsibility, Controls and Ethics, Palgrave Macmillan
8. N Balasubramanian, A Casebook on Corporate Governance and Stewardship, McGraw Hill Education
9. B.N. Ghosh, Business Ethics and Corporate Governance, McGraw Hill Education
10. S K Mandal, Ethics in Business and Corporate Governance, McGraw Hill Education
11. Bob Tricker, Corporate Governance-Principles, Policies, and Practice (Indian Edition), Oxford University Press
12. Christine Mallin, Corporate Governance (Indian Edition), Oxford University Press
13. Relevant Publications of ICAI on Auditing (CARO)
14. Sharma, J.P., Corporate Governance, Business Ethics, and CSR, Ane Books Pvt Ltd, New

Course Outcomes

CO1: Explain the types of audit and objectives of audit.

CO2: Summarize audit planning and conduct of audit.

CO3: Explain Vouching of Trading Transaction and Verification & Valuation of Assets & Liabilities

CO4: Explain the Qualification, Rights, Duties, and Liabilities. Professional Ethics of an auditor .

Pos Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	3	2	2	-	1	2	2	2	1
CO2	2	1	-	-	-	2	2	1	1
CO3	2	-	1	-	1	2	1	2	1
CO4	-	-	-	-	-	2	1	1	1

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BACHELOR OF COMMERCE (B.com)

BCM-304	Industrial Relations & Labour Laws	L-T-P:5-1-0
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Objective:

The course enables the learners to understand and apply the important concepts of industrial relations including trade unions, discipline, and various labor enactments.

Unit 1:

Industrial Relations Concept, nature and objectives of Industrial Relations; Evolution and factors influencing IR in changing Environment, Employers' Organisation; Human Resource Management and IR.

Unit 2:

Trade Unions Act, 1926 Important provisions of Trade Unions Act, 1926. Objectives of Trade Union in the era of liberalization; Factors influencing the growth of Trade unions, its registration, rights, and liabilities. Emerging trends in Union Management Relations.

Unit 3:

Workers' Participation in Management Concept, practices in India, Works Committees, Joint management councils; Participative Management and co ownership; Productive Bargaining and Gain Sharing.

Unit 4:

Discipline and Grievance Redressed Causes of indiscipline, Maintenance of discipline; Highlights of domestic enquiries; Principle of Natural Justice; Labour turnover; Absenteeism; Meaning of Grievance, Grievance redressed machinery in India, Grievance handling procedure.

Unit 5:

Other Labour Enactments

a) **The Industrial Disputes Act, 1947:** Important Definitions; various Authorities, Procedure, Powers and Duties of Authorities; Strikes and Lockouts, Lay-off, Retrenchment and closure.

b) **The Factories Act, 1948:** Provisions relating to Health, Safety, Welfare facilities, working hours, Employment of young persons, Annual Leave with wages, other leaves.

c) **The Code on Wages, 2019:** Regulation of Minimum Wages, Payment of wages, payment of bonus

Suggested Readings

Malik, P. L. (2018). Handbook of Labour and Industrial Law. Lucknow, Uttar Pradesh: Eastern Book Company.

Monappa, A., Nambudiri, R., & Selvaraj, P. (2012). Industrial Relations and Labour Laws. New Delhi: Tata McGraw Hill Education.

Padhi, P. K. (2012). Industrial Relations and Labour Law. New Delhi: PHI Learning.

Sharma, J. P. (2018). Simplified Approach to Labour Laws. Bhilai, Chhattisgarh: Bharat Law House.

Srivastava, S. C. (2012). Industrial Relations and Labour Laws. New Delhi: Vikas Publishing House.

Venkataratnam, C. S., & Dhal, M. (2017). Industrial Relations. 2nd Edition. Delhi: OUP India.

Note: Latest edition of the textbooks should be used.

Course Outcomes:

CO1: Describe and understand the knowledge of the field of industrial relations.

CO2: Understand and critically analyze the role of trade unions and the main state specialized agencies in India.

CO3: Apply the essential concepts of industrial relations and their interrelationship at the personal, organizational and national levels.

CO4: Apply and analyze the legal provisions for human resources in an Industry.

CO5: Identify and evaluate the importance of voluntarism as a dispute resolution mechanism of longstanding importance and effectiveness in the workplace.

Pos Cos	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9
CO 1	3	2	1	-	-	-	1	1	2
CO 2	2	-	1	1	-	-	1	2	1
CO 3	1	-	-	-	1	-	1	1	1
CO4	-	-	2	1	1	-	-	1	-
CO5	-	-	3	-	1	-	-	2	1



**ELECTIVES
GROUP-I**

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BACHELOR OF COMMERCE (B.com)

BCM-306A	ARTIFICIAL INTELLIGENCE FOR BUSINESS	L-T-P:5-1-0
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Objective:

This course aims to equip the learners with the basic ideas and techniques underlying the usage of Artificial Intelligence in Business. The course illustrates both the potential and current limitations of these techniques with examples from a variety of applications.

Unit 1:

Introduction Artificial Intelligence: Concept, benefits, and scope. Differences between AI, Machine Learning (ML) and Deep Learning (DL) - AI applications, capabilities and competitive advantage; Industry drivers; AI strategy for the enterprise - Considerations for an AI strategy, AI & Startups. Internet of Things (IoT), Introduction to mobile computing and Cloud computing.

Unit 2:

AI led strategic interventions Algorithm: New member in the boardroom, Accelerated decision making with real time analytics, AI in operational models in an organisation, AI: future of AI in HR, Talent sciences, Algorithms & Talent Acquisitions (TA), AI & transformation in Finance & Accounting, CFO of tomorrow, Changing role of Chief Information Officer (CIO): Industry 4.0.

Unit 3:

AI in Banking & Insurance Redefined banking industry – adoption of Analytics, AI powered financial services, Fraud mitigation in banks with AI, Reorienting customer retention, Risk management with AI, AI driven transformation in Insurance, Digital based insurance model.

Unit 4:

AI in Retail AI interventions in Retail Outlets. Emergence of smart customers, ad content predictions, Evolution of smart retailers, Omni channel experience, AI in consumer packaged goods, Fluid supply chain transformation with AI. AI-Led marketing transformations, Data to Clusters - Ad content prediction - AI based Ad buy and CPC optimization, AI driven campaign management. AI for Sales: Data to Classes - Insides Sales Rep workflow automation - Improved Lead, Opportunity Ranking and Reminder.

Unit 5:

Exponential Technologies Beating cyber-attacks with Analytics, AI in automotive industry: driverless cars and drones, IoT Analytics: extracting value and transforming business, Real time streaming analytics, Crypto-currency Analytics, AI for customer service-data to scores, AI for Portfolio Management, Chatbots, Call center rep automation.

Suggested Readings

Altemeyer, B. (2019). Making the business case for AI in HR: two case studies. Strategic HR
 Akerkar, R. (2018). Artificial Intelligence for Business. Basingstoke: Springer Nature
 Dhanrajani, S. (2018). AI & Analytics: Accelerating Business Decisions. New Jersey: Wiley.
 Russell, S. J., & Norvig, P. (2019). Artificial Intelligence: A Modern Approach, 3rd Edition. New
 Jersey: Prentice Hall. Review, 18(2), 66-70. Retrieved from
<https://www.emerald.com/insight/content/doi/10.1108/SHR-12-2018-0101/full/html>
 Beyer, D, (2017). AI and Machine learning in industry. O Reily

Note: Latest edition of the textbooks should be used.

Course Outcome:

CO1: Demonstrate fundamental understanding of artificial intelligence (AI) and expert systems.
 CO2: Apply basic principles of AI in solutions that require problem solving, inference, perception, knowledge representation, and learning.
 CO3: Demonstrate proficiency in applying AI in Banking & Insurance Redefined banking industry along with methods to models.
 CO4: Understand the AI in Retail AI interventions in Retail Outlets.
 CO5: Analyse the AI portfolio management, Chatbots and crypto-currency.

Pos Cos	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9
CO 1	2	1	1	-	-	-	1	1	2
CO 2	2	-	1	1	-	-	1	2	1
CO 3	1	-	-	-	1	-	1	1	1
C04	-	-	2	1	1	-	-	1	-
C05	-	-	3	-	1	-	-	2	1

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BACHELOR OF COMMERCE (B.com)

BCM-306B	INVESTMENT MANAGEMENT	L-T-P:5-1-0
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Objective:

The course aims to familiarize learners with different aspects of investment management and risks, introduce them to the framework of their analysis and valuation and highlight the process of portfolio management.

Unit 1:

Introduction Investment management- concept and need; Investment Process; Avenues for investment- features and classes; Security and Portfolio- concept and features; Difference between investment, speculation, and gambling; Meaning of Security Analysis; Investment profile of average household-Non corporate investment; Corporate investment- Primary and Secondary Market. International Investment-concept, challenges, and opportunities.

Unit 2:

Risks and Equity Valuation Models Risk- concept, elements, types (systematic and unsystematic); Measurement of risk; Risk and Return Analysis individual security and portfolio; Security Pricing; Factors influencing valuation of securities; Security Pricing Models- Capital Asset Pricing Model, Constant growth model, Dividend capitalization Model, Earning Capitalization Model, P/E Ratio Model and Whitbeck-Kisor Model.

Unit 3:

Debt Instruments and Valuation Bonds & Debentures- meaning, types and features; Public Deposits, Public Sector Bonds, Risk in bond market; Calculation of Return on Bond and debentures- Yields on bonds, yield to maturity; Determinants of interest rate; Bond Valuation Theories; Sovereign Debt; Credit Rating; Scenario of Indian Debt Market.

Unit 4:

Portfolio Management Portfolio Management- Concept, Need, Dimensions, and Theories; Condition of Certainty; Opportunity Set with Uncertainty; Measurement of Portfolio Risk; Ways to Minimize Risk; Diversification-Markowitz Theory; Return on Portfolio Risk and Return; Regression Equation- Alpha, Beta, and Rho.

Unit 5:

Mutual Fund and Derivatives Mutual Fund- concept and types; Offshore Fund, Regulation of Mutual Fund, Money market mutual funds, Regulations on Mutual Funds in India, Performance Evaluation; Derivatives- concept, types, and purpose.

Suggested Readings:

Avadhani, V. A. (2019). Security Analysis & Portfolio Management. Mumbai: Himalaya Publishing House. Bhalla, V. K. (2008). Investment Management, Security Analysis and Portfolio Management. New Delhi: S. Chand Publishing.

Chandra, P. (2008). Investment Analysis & Portfolio Management. New Delhi: Tata McGraw Hill Education.

Khatri, D. K. (2012). Investment Management and Security Analysis. New Delhi: Trinity Press Pvt. Ltd. Kevin, S. (2015). Security Analysis and Portfolio Management. New Delhi: PHI Learning.

Ranganatham M., & Madhumathi R. (2nd Edition) Security Analysis and Portfolio Management. Noida: Pearson (India) Education

Pandian, P. (2012). Security Analysis and Portfolio Management. New Delhi: Vikas Publishing House.

Note: Learners are advised to use latest edition of textbooks

Course Outcome

CO1 - To develop a thorough understanding of the process of investments and financial markets (stock markets in India).

CO2 - To provide conceptual insights into the valuation of equity.

CO3 - To provide the insight about the bond terminology, bond risk management and valuation of bonds.

CO4 - To familiarize the students understand the concept of fundamental and technical analysis.

CO5 - To familiarize with conceptual insight of Efficient Market Hypothesis

Pos Cos	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9
CO 1	1	-	1	-	1	-	-	-	1
CO 2	1	-	-	-	1	-	-	-	-
CO 3	-	1	-	-	-	-	-	-	1
C04	2	1	1	1	-	-	-	-	-
C05	1	1	1	1	-	-	1	2	1

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BACHELOR OF COMMERCE (B.com)

BCM-306C	COMPENSATION MANAGEMENT	L-T-P:5-1-0
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Course Objectives:

This course will examine the strategic use of compensation systems by management to attract, motivate, retain, and reward employee performance. This course will explore the factors of job analysis, job description, and job evaluation as the basis of compensation strategy offering students an opportunity to develop competencies in making equitable compensation decisions.

UNIT I :Introduction,Overview of Compensation Management, Wage and Salary Administration – Nature, Importance, Philosophy, Objectives, Definition, Goals Role of various parties – Employees, Employers, Unions & Government and Legislations for compensation, Macroeconomics of Labor market , , Wage Boards and Pay Commissions Economic theories of wages , ., Boothalingam and Sachar Committee – Managerial Remuneration in the Future

UNIT II : Job Evaluation, Basic systems Time wage, Piece wage, Wage payments and Total Salary Structure, Compensation Surveys, Hay Plan, Developing Competitive Compensation Programs, Developing Salary Structures, Planning a Job Analysis Program, Measuring Cost- to – Company (CTC). Job Evaluation, Basic systems Time wage, Piece wage, Incentives, Wage payments and Total Salary Structure, Compensation Surveys, Hay Plan, Developing Competitive Compensation Programs, Developing Salary Structures, Planning a Job Analysis Program

UNIT III : Pay for Performance, Merit pay and Performance Appraisal, Performance based rewards, Performance Criteria Choices, and Competency Mapping & Developing Performance Matrix, Performance based Compensation Schemes. Converting Remuneration Survey results into a Salary Proposal Fundamentals – Managerial Remuneration: Situation in India

UNIT IV :Incentive Plans: individual and group incentive plans, Productivity Gain sharing plans, Profit Sharing Plans, Non - Financial and Financial incentives, Introduction to ESOPs, Flexible benefits and Benefit Surveys

UNIT V : Taxation of Benefits , Current Trends in Compensation Management, Quantitative Tools & Innovation in Compensation Management. Equity Compensation Plans – objective of equity compensation, types of Stock Plans, valuing stock grants, SEBI Guidelines, taxability of stock options, Flexi Payment System, Various Types of Allowances

Suggested Readings:

1. Frans Poets, The Art of HRD – Job Evaluation & Remuneration, Crest Publishing, Volume 7 1st Edition
2. Michael Armstrong, Helen Murlis, The Art of HRD – Reward Management, Crest Publishing
3. Michael Armstrong, Employee Reward, (University Press) • P. Zingheim, The New Pay, Linking Employee & Organization Performance, Schuster, (Jossey-Bass)
4. Sara Rynes, Compensation in Organization, Gerhart (Jossey BASS) • Wendell L French, “Human Resource Management”, USA, Houghton Mifflin Company, 1994.
5. David D. Decenzo and Stephen P. Robbins, “Human Resource Management”, New Delhi, Prentice Hall, 3rd Edn., 1988.

Course Outcomes : By the end of this course the Students will be able to

1. Relate compensation management to behavioural theories and concepts and within the wider context of human resources management
2. Describe the process and evaluate the implications of job evaluation
3. Identify the internal and external environmental factors that have an impact on the pay structure of an organization
4. Demonstrate an understanding of the process of designing a pay structure taking account of the company environment

Pos Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	3	2	2	1	-	2	1	3	2
CO2	2	1	2	2	-	1	2	-	1
CO3	3	2	-	1	3	2	1	2	2
CO4	2	1	-	2	3	-	1	-	-

choose to know



ELECTIVES GROUP-II

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BACHELOR OF COMMERCE (B.com)

BCM-308A	FINANCIAL REPORTING & ANALYSIS	L-T-P:5-1-0
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Objective:

The course aims to help the learners to analyze accounting and other information incorporated in the corporate annual reports, to analyze operating, financial, and structural performance of business firms with the help of appropriate analytical tools.

Unit 1:

Introduction Meaning of Financial Statement as per Companies Act, 2013; Components and constituents of Basic Financial Statements; Financial/Accounting information contained in the Financial Statements, their qualitative characteristics; Meaning, objectives and limitations of Financial Statement Analysis; Considerations for the economic and financial analysis.

Unit 2:

Financial Statements and Reporting Relevant provisions of the Companies Act, 2013 for the preparation of Statement of Profit & loss and Balance Sheet; Corporate Financial Reporting - meaning, need and objectives; Contents of annual report, mandatory and voluntary disclosures through annual report. Report of the Board of Directors and Auditor's Report as per Companies Act, 2013 and their critical analysis; Analysis of the quality of accounting information from the annual report of select companies; Audit as formal analysis of financial statements.

Unit 3:

Analysis of Financial Statements Techniques of financial statement analysis – Comparative Statement, Common-size Statement and Trend Analysis. Meaning, objectives and classification of Accounting Ratio and Ratio Analysis; Advantages and limitations of ratio analysis; Computation and application of accounting ratios for evaluation of performance (Activity and Profitability Analysis), evaluation of financial health (Liquidity, Solvency, and Structural Analysis). Ratio analysis using appropriate software; Inter Firm Comparison.

Unit 4:

Fund Flow and Working Capital Analysis Concept of Fund and Fund Flow; Objective and Importance of Fund Flow Statement; Preparation of Fund Flow Statement; Limitations of Fund Flow Statement; Concept of Working Capital – Gross, Net, and Negative, Operating and Balance concept of working capital; Components of working capital and their features; Estimation of working capital; Preparation of Statement of Changes in working capital.

Unit 5:

Cash Flow Analysis Meaning of Cash Flow; Objectives and Importance of Statement of Cash Flows, Distinction between Fund Flow Statement and Statement of Cash Flows; Preparation of Statement of Cash Flows as per AS 3 and Ind AS 7. Cash flow analysis using cash flow reporting software.

Suggested Reading

Ahuja, N. L., & Dawar, V. (2015). Financial Accounting and Analysis. New Delhi: Taxmann Publications. Bernstein, L. A. (1974). Understanding Corporate Reports: A guide to Financial Statements. Homewood, California: Dow Jones-Irwin.

Bhattacharjee, Ashish Kumar; Financial Accounting for Business Managers, Prentice Hall of India, Friedson, M. S., & Alvarez, F. (2011). Financial Statement Analysis: A practioners' Guide. New Jersey: Wiley.

Foster, G. (1986). Financial Statement Analysis. London: Pearson Education.

Gopalkrishnan, A. A. (2001). Understanding Financial Statements - Interpretation and Analysis. New Delhi: Label Book Publisher.

Course Outcome:

CO1: Apply the knowledge of accounting principles, concepts and conventions, Accounting Standards in preparation of financial statements and it's reporting

CO2: To examine Financial statements and facilitate decision making.

CO3: Critically analyze financial ratios.

CO4: Apply the concept of working capital and preparation of statements.

CO5: Evaluate the dynamic of cash flow analysis.

Pos Cos	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9
CO 1	2	2	1	1	-	-	-	1	1
CO 2	1	1	1	-	-	-	-	-	1
CO 3	-	-	1	-	-	-	1	1	1
C04	1	-	2	-	-	-	1	-	-
C05	1	-	1	-	1	-	1	-	-

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BACHELOR OF COMMERCE (B.com)

BCM-308B	BUSINESS TAX PROCEDURES & MANAGEMENT	L-T-P:5-1-0
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Objective:

The course aims to provide an understanding of tax planning and tax management available to different classes of tax payers and provisions governing assessment of firms and association of persons.

Unit 1:

Basic Aspects of Tax Planning and Tax Management Meaning of tax planning, Concept of tax avoidance, tax evasion and tax management, Tax planning with reference to setting up of a new business, financial management decision, specific decisions like own or lease and purchase or instalment scheme etc., Clubbing of Income, Set-off and carry forward of losses.

Unit 2:

Assessment of Firms Including LLP and Association of Persons Meaning of partnership firm, scheme of taxation Partnership firms, conditions governing partnership firms' u/s 184 and 40 (b), Computation of income of a firm and assessment of parties of firm.

Unit 3:

Assessments of Companies, Cooperative Societies, and Trusts Meaning and definition of company cooperative society and Trust, Taxable income and tax liability, Minimum alternative tax under, provision of section 11.

Unit 4:

Various aspects related to Tax Deduction at Source Returns and Refund of Income Tax Concepts of TDS/TCS, Return of Income, Advance Payment of Income Tax, Methods of payment of taxes, Forms of returns and refund of tax, Types of Assessments, appeals and revisions, Provision governing Interest and penalties, Concept of Transfer pricing.

Unit 5:

Information Technology and Tax Administration Information Technology and Tax administration; Income Tax authorities; PAN (Permanent Account Number), TAN (Tax Deduction and Collection Account Number); TIN (Tax Information Network).

Suggested Readings:

Singhania, V. K., & Singhania, M. (2020). Student's Guide to Income Tax Including GST. New Delhi: Taxmann Publication.

Singhania, V. K., & Singhania, K. (2020). Direct Taxes: Law & Practice. New Delhi: Taxmann Publication.

Ahuja, G., & Gupta, R. (2020). Direct Taxes Ready Reckoner. New Delhi: Wolters Kluwer India Private Limited.

Note: Learners are advised to use the latest edition of textbooks.

Learners are advised to use web sources too

Course Outcome:

CO1- To understand the Basic Aspects of Tax Planning and Tax Management

CO2- To familiar with the computation of income Firms Including LLP and Association of Persons

CO3- To know about the aggregation of income and provision of section 11

CO4- To know about Tax deductions

CO5- To be aware about the income tax technology (TAN, TIN)

Pos Cos	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9
CO 1	1	-	-	-	-	-	1	1	1
CO 2	1	1	-	-	-	-	1	1	1
CO 3	1	-	-	-	1	-	-	1	-
C04	-	-	-	-	1	-	-	-	-
C05	2	-	-	-	1	-	-	1	1

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BACHELOR OF COMMERCE (B.com)

BCM-308C	CORPORATE TAX PLANNING	L-T-P:5-1-0
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Course Objective:

The aim of this course is to familiarize the student with major latest provisions of the Indian tax laws and related judicial pronouncements pertaining to corporate enterprises having implications for various aspects of Corporate planning with a view to derive maximum possible tax benefits admissible under the law.

UNIT-I:

Introduction Meaning of tax planning and management, tax evasion and tax avoidance; Nature and scope of tax planning and management in the corporate sector; Justification of corporate tax planning and management.

UNIT-II:

Computation of corporate tax Computation of corporate tax: Carry forward and set off of losses in the case of certain companies under Sec. 79 of Income -tax Act, 1961; Computation of taxable income of companies; Computation of the amount of corporate tax liability; Minimum Alternate Tax; Tax on distributed profits of domestic companies; Tax on income distributed to unit holders.

UNIT-III

Implications of Tax concessions and incentives for corporate decisions in respect of setting up a new business, location of business and nature of business.

UNIT-IV:

Tax Planning Tax planning with reference to financial management decisions: Capital structure decisions; Dividend Policy; Bonus Share; Investments and Capital Gains. Tax planning with reference to managerial decisions: Owning or leasing of an asset; purchasing of assets by installment system or Hire System; Purchasing of an asset out of own funds or out of borrowed capital; manufacturing or buying; Repairing, replacing, renewing or renovating an asset; Sale of assets used for scientific research; Shutting down or continuing operations.

UNIT-V

Foreign collaborations and incidence of taxation on domestic companies ; provisions for relief in respect of double taxation; important Double Taxation Avoidance Agreements with different countries like USA, UK, Germany, France, etc.

Suggested Readings:

- E.A. Srinivas, Corporate Tax Planning, Tata McGraw Hill.
- Vinod K. Singhania, Taxmann's Direct Taxes Planning and Management.
- V.S. Sundaram, Commentaries on the Law of Income- Tax in India, Law Publishers, Allahabad.
- A.C. SampathIyengar, Law of Income Tax, Bharat Publishing House, Allahabad. Syllabus - Fourth Semester 25
- Taxman, The Tax and Corporate Law Weekly.
- Bhagmati Prasad, Direct Taxes Laws Practice, WishwaPrakashan.

Course Outcome:

CO1- Justification of corporate tax planning

CO2- To collect the basic concepts and definitions of Income Tax Act 1961

CO3 - Implications of Tax concessions and incentives

CO4 - To familiarize Tax planning with reference to financial management decisions

CO5 - To understand Foreign collaborations and incidence of taxation on domestic companies

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CO 2	1	1	-	-	-	-	1	1	1
CO 3	1	-	-	-	1	-	-	1	-
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C05	2	-	-	-	1	-	-	1	1



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