



Graphic Era
Deemed to be University

Program Curriculum

Bachelor of Commerce (Honours) Degree Program

Program Code: BCH

Centre for Distance and Online Education

University's Vision, Mission, and Core Values

Vision: We visualize Graphic Era (Deemed to be University) as an internationally recognized, equity-driven, ethically engaged, diverse community whose members work collaboratively for positive transformation in the world, through leadership in teaching, research, and social action.

Mission: The mission of the university is to promote learning in true spirit and offer knowledge and skills in order to succeed as professionals. The university aims to distinguish itself as a diverse, socially responsible learning community with high-quality scholarship and academic rigor.

Core Values:

- Continuous learning and improvement
- Simplicity
- Integrity and trust
- Ethics

Program Curriculum: Bachelor of Commerce (Honours)

1. **Title of the Degree: Bachelor of Commerce(Honours)- B.Com. (Hons)**
2. **Mode of Study:** Fully Online
3. **Program Curriculum will be Effective From:** The Academic Year 2023-2024
4. **Rationale for the Programme:**

The B.Com (Honours) course aims to provide high-quality education to produce highly talented commerce graduates and entrepreneurs. The course seeks to meet the industrial requirements and expectations of society by imparting the latest knowledge and ethical orientation. The course provides high-quality education to its students by employing state-of-the-art facilities and dedicated guidance. The course is designed to provide comprehensive knowledge of the commerce field, which includes accounting, finance, economics, business law, and management. It adopts an innovative approach to tackle simple to complex problems. The course focuses on enhancing the students' analytical and problem-solving skills. It helps them to think critically and creatively, enabling them to approach problems innovatively. The course aims to equip the students with the necessary skills and knowledge to face the challenges of the ever-changing business environment. Course aims to produce socially responsible and ethical commerce graduates who are assets to society. The course focuses on instilling ethical values and a sense of responsibility towards society in its students. It prepares the students to make informed decisions and act responsibly in their personal and professional lives. B.com provide a comprehensive education in commerce that prepares students to meet the requirements of the industry and society. The course's objectives seek to produce graduates who are knowledgeable, innovative, adaptable, dynamic, and socially responsible.

5. Program Educational Objectives (PEOs)

The objectives of the B.Com. (Hons) Programme are to:

PEO-1. Make students skillful in solving problems in creative ways and be able to make good decisions. To produce professional graduates ready to work with a sense of responsibility, and ethics and enable them to work efficiently individually and as a team.

PEO-2. Have professional graduates ready to work with sense of responsibility, ethics and enabling them to perform efficiently and in a team independently

PEO-3. To impart them life skills so that they are able to live their life happily and contently by solving any personal and professional problems. To inculcate the ability to analyze and adapt to the changing scenario and environment through continuous learning.

6. Programme Outcomes (POs)

Serial Number	Graduate Attribute Theme	The Complete PO Statement
		After the successful completion of the B.Com Hons program, the graduates will be able to:
PO-1.	Accounting Knowledge	Apply the knowledge of management, economics, business and an accountancy specialization to the solution of complex accountancy problems.
PO-2.	Problem Analysis	Identify, formulate, research literature, and analyze complex problems reaching substantiated conclusions using principles of accountancy, economics and business.
PO-3.	Design And Development of Solutions	Design solutions for complex accountancy problems and design specific solutions that meet the needs with appropriate consideration for the government, investors, customers and society.
PO-4.	Conduct investigations of complex problems	Use research-based knowledge and research methods including design of questionnaires, analysis and interpretation of data, and synthesis of the information to provide valid conclusions
PO-5.	Modern Tool Usage	Create, select, and apply appropriate techniques, resources, and modern engineering and IT tools including prediction and modeling to complex engineering activities with an understanding of the limitations.
PO-6.	Life-long learning	Recognize the need for, and have the preparation and ability to engage in independent and life-long learning in the broadest context of technological change.
PO-7.	Environment And Sustainability	Understand the impact of the professional engineering solutions in societal and environmental contexts, and demonstrate the knowledge of, and need for sustainable development.

7. Program Structure:

Semester 1				
Sl. No.	Course Type*	Course Code	Course Title	Credits
1	DSC	BCH 101	Principles of Management	4
2	GE-1	BCH 102	Financial Accounting (Ind AS)	4
3	DSC	BCH 103	Micro Economics	4
4	AECC	BCH 104	Business Communication	2
5	SEC	BCH 105	Fundamentals of Computer	2
6	DSC	BCH 106	Business Statistics	4
7	VAC	BCH 107	MS Excel	2
Total Credits Over the Semester				22
*DSC: Discipline-Specific Core Course AEC: Ability Enhancement Course		DSE: Discipline-Specific Elective Course SEC: Skill-Enhancement Course		GE: General Elective Course VAC: Value Addition Course

Semester 2				
Sl. No.	Course Type*	Course Code	Course Title	Credits
1	DSC	BCH 201	Business Mathematics	4
2	GE -2	BCH 202	Business Finance	4
3	DSC	BCH 203	Macro Economics	4
4	DSC	BCH 204	Business Law	4
5	SEC	BCH 205	Investing in Stock Markets	2
6	AECC	BCH 206	Environmental Science	2
7	VAC	BCH 207	Tally	2
Total Credits Over the Semester				22
*DSC: Discipline-Specific Core Course AEC: Ability Enhancement Course		DSE: Discipline-Specific Elective Course SEC: Skill-Enhancement Course		GE: General Elective Course VAC: Value Addition Course

SYLLABUS

Principles and Practices of Management

Programme	Bachelor of Commerce
Semester	I
Course Title	Principles and Practices of Management
Course Code	BCH101
Course Credits	4
Course Type	Core Theory Course

1. Course Summary

The aim of this course is to enable the students to study the evolution, the basic concepts and theories of Principles and practice management. Study the functions of management and learn its practical application in the organization. Helps the students to identify the contemporary issues and challenges in the field of management.

2. Course Outcomes (COs)

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

- CO-1.** Outline the basic management concepts, principles, and its practices [L-1]
- CO-2.** Explain the roles and responsibilities of a manager in the organization [L-2]
- CO-3.** Illustrate the application of the management functions in the implementation of organization's vision and mission [L-3]
- CO-4.** Interpret the ability of communication, leadership, directing and controlling skills [L-3]
- CO-5.** Evaluate the contemporary issues and challenges in management [L-5]

3. Course Contents

Sr. No	Units	Unit Outcomes
1	Unit 1: Introduction to Management <ul style="list-style-type: none"> • Definition and Meaning of Management • Nature of management • Significance of Management • Management as science and art, and profession • Levels of Management 	After the successful completion of the unit, the learner should be able to: <ol style="list-style-type: none"> 1. Define management. 2. Explain the nature and significance of management 3. Discuss management as a science or an art or both and as profession
2	Unit 2: Principles and Functions of Management <ul style="list-style-type: none"> • Principles of Management • Functions of Management • Management vs Administration • Manager’s role and skills 	<ol style="list-style-type: none"> 1. Explain the principles of management 2. Describe the functions of management 3. Discuss the differences between management and operations 4. Discuss the role of managers in management
3	Unit 3: Approaches to Management <ul style="list-style-type: none"> • Evolution of Management Thought • Contribution of FW Taylor • Contribution of Henry Fayol • Hawthorne Experiment • Management Science Approach • Contingency Approach 	<ol style="list-style-type: none"> 1. Learn the different theories of management
4	Unit 4: Nature of Planning <ul style="list-style-type: none"> • Definition and meaning of planning • Nature of Planning • Importance of Planning • Planning vs Forecasting • Advantages and Disadvantages of planning 	<ol style="list-style-type: none"> 1. Explain the Nature and need for planning 2. Distinguish between planning and forecasting. 3. Discuss the benefits and drawbacks of planning
5	Unit 5: Components of Planning and Decision making <ul style="list-style-type: none"> • Components of planning: <ul style="list-style-type: none"> ○ The process of planning ○ Types of Plans: Standing and single-use plans 	<ol style="list-style-type: none"> 1. Describe the steps in planning process 2. Discuss the types and hierarchy of plans 3. Identify the barriers to effective planning

	<ul style="list-style-type: none"> ○ Hierarchy of Plans ○ Barriers to effective Planning ○ Measures to effective planning ● Decision Making: <ul style="list-style-type: none"> ○ Meaning ○ Significance of Decision making 	4. Explain the concept of decision making
6	<p>Unit 6: Nature and Process of Organization</p> <ul style="list-style-type: none"> ● Definition of organizing ● Nature of organization ● Importance of organization ● Principles of organizing ● Organization process ● Formal and Informal Organization 	<ol style="list-style-type: none"> 1. Explain the process of organization 2. Discuss the need for organization and its nature 3. Explain the principles and process involved in organization
7	<p>Unit 7: Forms of Organizational Structures</p> <ol style="list-style-type: none"> 1. Line Organization 2. Line and Staff Organization 3. Functional Organization 4. Project Organization 5. Matrix Organization 6. Virtual Organization 	<ol style="list-style-type: none"> 1. Discuss the different types of organization structure and their merits and demerits
8	<p>Unit 8: Delegation and Decentralization of Authority</p> <ul style="list-style-type: none"> ● Concept of Authority, responsibility, and accountability ● Delegation of Authority: <ul style="list-style-type: none"> ○ Need and Importance of Delegation of authority ○ Barriers to effective delegation ○ Measures to effective delegation ● Concept of Decentralization of Authority ● Concept of Centralization of Authority 	<ol style="list-style-type: none"> 1. Discuss about authority, responsibility and accountability 2. Explain the need for delegation of authority in management 3. Identify the barriers in delegation and measures to overcome them 4. Discuss the concept of decentralization and centralization
9	<p>Unit 9: Staffing (part-1)</p> <ul style="list-style-type: none"> ● Definition of Staffing ● Meaning of Staffing ● Manpower planning ● Recruitment 	<ol style="list-style-type: none"> 1. Define the term staff 2. Discuss the concept of manpower planning. 3. Determine the resource of recruitment.
10	<p>Unit 10: Staffing (part-II)</p> <ul style="list-style-type: none"> ● Selection ● Placement 	<ol style="list-style-type: none"> 1. Explain the process of selection. 2. Describe the concepts of Induction and orientation,

	<ul style="list-style-type: none"> • Induction and Orientation • Training and Development • Promotion and Transfer • Meaning of Performance Appraisal 	<p>promotion, and transfer.</p> <ol style="list-style-type: none"> 3. Enumerate the types of training. 4. State the meaning of performance appraisal.
11	<p>Unit 11: Directing</p> <ul style="list-style-type: none"> • Definition of Direction • Meaning of Direction\ • Elements of directing • Principles of effective directing 	<ol style="list-style-type: none"> 1. Explain the elements and principles of direction 2. Describe the motivation theory
12	<p>Unit 12: Motivation</p> <ul style="list-style-type: none"> • Definition of Motivation • Meaning of Motivation • Theory of Motivation • Maslow's Need Hierarchy Theory • Herzberg's Two-Factor Theory of Motivation • McGregor's Theory X and Theory Y 	<ol style="list-style-type: none"> 1. Define the term motivation. 2. Explain the theory of Maslow's Need Hierarchy Theory. 3. Describe the two-factor theory. 4. Explain the theory X and theory Y.
13	<p>Unit 13: Leadership</p> <ul style="list-style-type: none"> • Definition and Meaning of Leadership • Traits and Qualities of a good leader • Leadership Styles 	<ol style="list-style-type: none"> 1. Define the meaning of Leadership 2. Find out the important criteria and qualities of a good leader. 3. State the different types of leadership styles.
14	<p>Unit 14: Communication</p> <ul style="list-style-type: none"> • Definition and meaning of communication • Importance of communication • Basic Principles of Communication • The Communication Process • Types of Communication • Barriers to Communication • Measures to effective communication 	<ol style="list-style-type: none"> 1. Describe the principles and need for communication in the organization 2. Explain the steps in communication process 3. List out the types of communication 4. Discuss the barriers and measures for effective communication.
15	<p>Unit 15: Coordination</p> <ul style="list-style-type: none"> • Definition and meaning of coordination • Importance of coordination • Types of coordination • Techniques of Effective Coordination 	<ol style="list-style-type: none"> 1. Learn the importance of coordination in management 2. List out the elements and techniques of coordination
16	<p>Unit 16: Controlling</p>	<ol style="list-style-type: none"> 1. Describe the process involved in controlling

	<ul style="list-style-type: none"> • Definition and meaning of control • Process of Controlling • Principles of good control system • Techniques of Controlling <ul style="list-style-type: none"> ○ Traditional techniques ○ Modern techniques 	2. Explain the techniques of controlling
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4. Course Articulation Matrix (CO-PO-PSO Map)

	Programme Outcomes (POs)								Programme Specific Outcomes (PSOs)		
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO-1	PSO-2	PSO-3
CO1	2	-	-	-	-	1	-	-			
CO2	-	-	-	1	-	1	-	1			
CO3	2	-	1	1	-	-	2	-			
CO4	1	1	1	3	2	-	1	-			
CO5	-	3	1	-	1	1	-	1			
3: Very Strong Contribution, 2: Strong Contribution, 1: Moderate Contribution											

5. Course Resources

a. Essential Reading

1. Course Self-Learning Material
2. T.N Chhabra, Principles and Practice of Management, 9th Ed., Dhanpat Rai & Co. (P) Ltd., New Delhi

b. Recommended Reading

1. Dr. L.M. Prasad, Principles & Practice of Management, 3rd Ed., Sultan Chand & Sons - New Delhi
2. P.C. Tripathi and Reddy, Principles of Management, 4th Ed., Tata McGraw Hill, New Delhi
3. Peter F. Drucker, Management Task, Responsibilities & Practices, Reprint Edition, Harper Business
4. James and Daniel, Principles of Management, Pearson Education.

c. Magazines and Journals

1. -

d. Websites

1. <http://nptel.ac.in/>

e. Other Electronic Resources

1. Course Video Lectures on BrightSpace

Financial Accounting (Ind AS)

Program	Bachelor of Commerce
Semester	1
Course Title	Financial Accounting (Ind AS)
Course ID	BCH102
Course Credits	4
Course Type	Core Theory

7. Course Summary

This course aims to create a strong foundation in basic concepts of accounting. The students are taught the principles, concepts, conventions, and the basics of accounting standards. Further, they are taught how to prepare a Journal, Ledger, Trial Balance, and the interpretation of financial statements. This course also encourages the students to analyze financial performance in choosing accounting estimates through the calculation of various financial ratios.

8. Course Outcomes (COs)

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

- CO-1.** State the fundamental concepts and list the basic principles of accounting. [L-1]
- CO-2.** Describe the regulatory framework of the operations of the accounting activities through Generally Accepted Accounting Principles (GAAP). [L-2]
- CO-3.** Implement the conceptual knowledge in the process of recording the transactions in various books of accounts. [L-3]
- CO-4.** Examine the various accounts and analyze the need for preparing financial statements. [L-4]
- CO-5.** Compare and appraise the financial performance of business entities. [L-5]

9. Course Contents

Sl. No	Units	Unit Outcomes After the successful completion of the unit, the learner should be able to:
1	Unit 1: Introduction to Accounting <ul style="list-style-type: none"> • Meaning • Nature and scope of Financial Accounting • Branches of Accounting • Users of Accounting Information 	<ol style="list-style-type: none"> 1. Define Accounting. 2. Explain the nature and scope of accounting. 3. Discuss the various Branches of accounting and identify the users of accounting information.
2	Unit 2: Accounting Principles <ul style="list-style-type: none"> • Meaning of GAAP • Basic Concepts, Principles, and Conventions • Importance • Limitations 	<ol style="list-style-type: none"> 1. Understand the principles, basic concepts, and conventions. 2. Explain the importance and limitations of the accounting principles.
3	Unit 3: Accounting Standards <ul style="list-style-type: none"> • Introduction • Understanding Accounting Standards issued by the ICAI • Disclosure of Accounting Policies 	<ol style="list-style-type: none"> 1. Understand the Accounting Standards issued by ICAI. 2. Identify the accounting standards and disclosure of accounting policies.
4	Unit 4: Double Entry System <ul style="list-style-type: none"> • Meaning • Classification of Accounts • Rules of Debit and Credit • Advantages • Disadvantages 	<ol style="list-style-type: none"> 1. Discuss the double-entry system of recording. 2. Classify the accounts under different heads. 3. Learn the rules of debit and credit. 4. Explain the advantages and disadvantages of the double entry system
5	Unit 5: Journalizing <ul style="list-style-type: none"> • Meaning • Objectives and Importance • Recording transactions in a Journal • Opening and Closing Entries 	<ol style="list-style-type: none"> 1. Understand the meaning of Journalizing. 2. Discuss the importance of journal entries. 3. Understand the process of entering transactions through journal entries. 4. Explain the opening and closing entries.
6	Unit 6: Classification of Accounting Transactions <ul style="list-style-type: none"> • An overview of Subsidiary books • Cash Book 	<ol style="list-style-type: none"> 1. Classify the various transactions. 2. Apply the rules for classification. 3. Posting the entries in the respective subsidiary books.

	<ul style="list-style-type: none"> • Purchase Book • Purchase Returns Book • Sales Book • Sales Returns Book 	
7	Unit 7: Ledger, Ledger Posting & Ledger Balancing <ul style="list-style-type: none"> • Meaning • Objectives and Importance • Preparation of Ledger accounts • Posting of transactions • Balancing of transactions 	<ol style="list-style-type: none"> 1. Recognize the importance of Ledger. 2. Posting the entries from the journal to the appropriate Ledger accounts. 3. Perform the balancing of accounts.
8	Unit 8: Trial Balance <ul style="list-style-type: none"> • Meaning • Objectives • Methods • Steps in locating errors disclosed by trial balance and suspense account 	<ol style="list-style-type: none"> 1. Understand the objectives of trial balance. 2. Apply the conceptual knowledge while entering the entries in the trial balance. 3. Analyze the steps in finding the errors disclosed by a trial balance.
9	Unit 9: Rectification of Errors <ul style="list-style-type: none"> • Meaning • Classification of errors • Methods used to rectify errors 	<ol style="list-style-type: none"> 1. Identify the errors that occurred. 2. Classify the various types of errors. 3. Explain the methods used to find the errors for rectification.
10	Unit 10: Bank Reconciliation Statement (BRS) <ul style="list-style-type: none"> • Meaning • Need & Importance of BRS • Preparation of BRS 	<ol style="list-style-type: none"> 1. Understand the need for and importance of BRS. 2. Apply the conceptual knowledge to prepare BRS.
11	Unit 11: Depreciation Accounting <ul style="list-style-type: none"> • Meaning • Causes • Methods <ul style="list-style-type: none"> ○ Straight Line Method (SLM) ○ Written Down Value Method (WDV) ○ Sum-of-the-years' digit method ○ Annuity Method ○ Machine hour and Depletion method. 	<ol style="list-style-type: none"> 1. Describe the causes of depreciation. 2. Explain the methods of depreciation.

12	Unit 12: Final Accounts without adjustments <ul style="list-style-type: none"> • Meaning and the process of preparing final accounts • Preparation of Trading Account • Preparation of Profit & Loss Account • Balance sheet 	<ol style="list-style-type: none"> 1. Understand the importance and the process of preparing final accounts. 2. Apply the conceptual knowledge to prepare the Trading, Profit & Loss Account. 3. Analyze the items to be shown in the Balance Sheet.
13	Unit 13: Final Accounts with adjustments <ul style="list-style-type: none"> • Closing stock • Outstanding expenses • Prepaid expenses • Deprecation • Bad debts, Provision forBad and Doubtful debts. 	<ol style="list-style-type: none"> 1. Apply the various techniques for adjustments. 2. Analyze to adjust post-balance sheet date transactions affecting final accounts.
14	Unit 14: Ratio Analysis <ul style="list-style-type: none"> • Meaning and Usefulness of Financial Ratios • Analysis of Financial Ratios from the perspective of different Stakeholders like Investors, Lenders, and Short-term Creditors • Profitability Ratios, Solvency Ratios, Liquidity Ratios, and Turnover Ratios; Limitations of Ratio Analysis. 	<ol style="list-style-type: none"> 1. Understand the meaning and essence of ratios. 2. Examine the types of ratios. 3. Describe the applicability of financial ratios. 4. Evaluate the financial performance of a company .
15	Financial Statement Analysis: <ul style="list-style-type: none"> • Meaning • Objectives • Importance and limitations. • Tools: Comparative statements • Common size statements 	<ol style="list-style-type: none"> 1. Know the meaning of financial statements. 2. List the objectives. 3. Describe the importance and limitations of analysis. 4. Examine the various tools for analyzing the financial statements.

10. Course Articulation Matrix (CO-PO-PSO Map)

	Programme Outcomes (POs)	Programme Specific Outcomes (PSOs)
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	PO-1	PO-2	PO-3	PO-4	PO-5	PO-6	PO-7	PSO-1	PSO-2	PSO-3
CO-1	-	3	-	-	1	-	-	2	1	-
CO-2	1	3	1	-	1	-	-	1	1	-
CO-3	3	2	1	2	1	-	-	1	2	-
CO-4	1	2	1	1	1	-	-	1	2	-
CO-5	-	-	2	1	2	-	-	1	2	-
		3: Very Strong Contribution, 2: Strong Contribution, 1: Moderate Contribution								

11. Course Resources

a. Essential Reading

1. Course Self-Learning Material
2. Maheshwari S.N, Maheshwari S.K. *Financial Accounting*. 4th Ed. Vikas Publishing House Pvt Ltd.

b. Recommended Reading

1. Ruchi Bhatia. *Accounting for Managers*. 1st Ed. Himalaya Publishing House.
2. Lal Jawahar. (2008). *Accounting for Managers*. 4th Ed. Himalaya Publications.
3. Tulsian P.C. (2010). *Financial Accounting*. Fifth Impression. Pearson Education.
4. Ramachandra N. (2008). *Financial Accounting*. 2nd Ed. Tata McGraw Hill.

c. Websites

1. <https://www.coursera.org/>
2. <http://nptel.ac.in/>

d. Other Electronic Resources

1. Course Video Lectures on Brightspace

Microeconomics

Program	B.Com Hons
Semester	I
Course Title	Microeconomics
Course Code	BCH103
Course Credit	4
Course Type	Core Theory Course

1. Course Summary

The goal of this course is to give students a basic idea of how microeconomics works. Students learn in-depth knowledge about things like income, demand, supply, price, etc. that affect the economy. The main goal of the course is to teach students the basic principles and practices of microeconomics that are needed for managers to make good decisions.

2. Course Outcomes (COs)

CO 1	Define supply and demand, concepts of costs.
CO 2	Explain the behavior of consumers in terms of the demand for products.
CO 3	Identify and construct the factors affecting firm behavior, such as production and costs.
CO 4	Examine different factors influencing price and output.
CO 5	Compare and determine different costs concepts and related curves
CO 6	Imagine and discuss the performance of firms under different market structures.

3. Course Contents

Sr. No	Units	Unit Outcomes
1	<p>Unit 1: General Economics</p> <ul style="list-style-type: none"> • What is Economics? • Significance of Economics • Definition • Meaning of Economics • Difference between Micro and Macro economics • Problem Scarcity • Definition of Scarcity • Division of labor and specialization • Over View of Economic System • Globalization 	<p>After the successful completion of the unit, the learner should be able to:</p> <ol style="list-style-type: none"> 1. To understand the basics of Microeconomics 2. Describe the significance of Microeconomics 3. Comprehend the problem of scarcity 4. Understand the concept of globalization
2	<p>Unit 2: Introduction to Microeconomics</p> <ul style="list-style-type: none"> • Definition of Microeconomics • Comparison of Various Definitions • Basic economic Problems • Central problems of Economy • Importance of Microeconomics 	<ol style="list-style-type: none"> 1. Comprehend the idea and definition of microeconomics and articulate its fundamental issues. 2. Describe the basic problem of economy 3. Understand the importance of Microeconomics
3	<p>Unit 3: Demand Analysis</p> <ul style="list-style-type: none"> • Concept of Demand • Definition • Factors affecting Demand • Demand Curve • Individual Demand • Market Demand • Law of Demand • Demand Forecasting • Exceptions to the Law of Demand • Movement versus Shift in demand 	<ol style="list-style-type: none"> 1. Define the term "demand," list the variables that affect demand, and comprehend the law of demand. 2. Explain the individual demand 3. Explain the demand curve 4. Explain the law of demand 5. Describe the movement of shift in demand curve.
4	<p>Unit 4: Supply Analysis</p> <ul style="list-style-type: none"> • Concept of Supply • Definition and Meaning • Law of Supply 	<ol style="list-style-type: none"> 1. Understand the concept of Supply 2. Describe the law of supply 3. Explain the market equilibrium

	<ul style="list-style-type: none"> • Assumptions of Law of Supply • Movement versus shift in supply curve • Market Equilibrium • Price flooring and Price Ceiling 	4. Describe Price flooring and Price ceiling
5	<p>Unit 5: Concept of Elasticity</p> <ul style="list-style-type: none"> • Price elasticity of Demand • Degrees of Price Elasticity • Factors affecting elasticity of demand • Income Elasticity of Demand • Elasticity of Supply • Factors affecting Elasticity of Supply 	<ol style="list-style-type: none"> 1. Define the elasticity of demand 2. Explain affecting the elasticity of demand 3. Measure the price elasticity of the demand using various techniques 4. Describe the concept of supply, price elasticity of supply 5. Explain various factors affecting the
6	<p>Unit 6: Introduction to Consumer Behavior</p> <ul style="list-style-type: none"> • Meaning of Consumer Behavior • Concept of Utility • Cardinal v/s Ordinal Approach • Total Utility • Marginal Utility Analysis • Law of Diminishing Marginal Utility • Consumer Surplus • Assumptions of the Law • Exceptions to the Law 	<ol style="list-style-type: none"> 1. Understand the concepts of <ul style="list-style-type: none"> • Consumer behavior • Concept of utility 2. Describe the law of diminishing marginal utility 3. Describe Consumer surplus 4. Explain the exceptions of law of diminishing marginal utility

7	<p>Unit 7: Indifference Curve Analysis and Budget Line</p> <ul style="list-style-type: none"> • Concept of Indifference Curve • Properties of Indifference Curve • Indifference map • Law of diminishing Marginal Rate of Substitution • Budget line and its Meaning • Consumer equilibrium with indifference Curve • Application of indifference Curve • Engel curve 	<ol style="list-style-type: none"> 1. Understand the concept of indifference curve 2. Explain Properties of indifference curve and indifference map 3. Law of diminishing marginal rate of substitution 4. Define the equilibrium and budget line 5. Describe consumer equilibrium indifference curve.
8	<p>Unit 8: Theory of Production</p> <ul style="list-style-type: none"> • Production Function • Total Products • Relationship between Input and Output • Average and Marginal Products 	<ol style="list-style-type: none"> 1. Describe the production functions 2. Define concepts such as total products average, products and marginal products
9	<p>Unit 9: Production</p> <ul style="list-style-type: none"> • Meaning of Productions • Factors of Production • Input output Relationship • Fixed and Variable Factors • Difference between Shot run and Long run Production 	<ol style="list-style-type: none"> 1. Describe production factors 2. Understand the input and output relationships 3. Differentiate Short run and Long run production
10	<p>Unit 10: Factor Pricing</p> <ul style="list-style-type: none"> • Theories of Wage • Determination. Collective Bargaining and Wages • Theory of Rent • Scarcity Rent, Differential Rent, Quasi Rent • Theory of Interest • Classical and Keynesian Theories. Theory of Profits 	<ol style="list-style-type: none"> 1. Comprehend the various types of factor pricing 2. Describe the various theories pertaining to factors of production 3. Understand Classical and Keynesian Theories

11	<p>Unit -11 Concepts of Revenue</p> <ul style="list-style-type: none"> • Definition of revenue, meaning • Total Revenue • Average Revenue • Marginal Revenue • Relation between TR , AR and MR • Revenue Curves 	<ol style="list-style-type: none"> 1. Understand the concept of revenue 2. Explain the total revenue 3. Describe the Marginal and Average revenue
12	<p>Unit 12: Law of Variable Proportions and Returns To Scale, Economies of Scale</p> <ul style="list-style-type: none"> • Law of Variable Proportions • Law of increasing returns • Law of Diminishing Return • Law of returns to scale and Application • Economies to scale and Diseconomies to scale • Isoquants and Iso Cost Curves • General Properties of Isoquants 	<ol style="list-style-type: none"> 1. Explain the concepts such as <ul style="list-style-type: none"> • Law of variable proportion, • Law of increasing return, and • Law of return to scale by the end of this unit
13	<p>Unit 13: Market Forms:</p> <ul style="list-style-type: none"> • Concept of market • Perfect Competition • Definition and Features • Advantages and Disadvantages of Perfect Competition • Monopoly • Definition, Features • Oligopoly • Monopolistic Market 	<ol style="list-style-type: none"> 1. Define various market forms 2. Distinguish between various market types based on their features. 3. Explain Price and output decision
14	<p>Unit 14: Cost Concepts</p> <ul style="list-style-type: none"> • Meaning and types of costs • Explicit and Implicit costs • Fixed and variable costs • External and Private cost • Total, Average, and Marginal cost curves • Total fixed and Total Variable Cost • Average Fixed Cost and Average variable cost 	<ol style="list-style-type: none"> 1. Understand of various type of cost 2. Describe various fixed and variable costs 3. Explain implicit and explicit costs 4. Explain the Long run Average Cost Curve

	<ul style="list-style-type: none"> • Long run Average Cost Curve 	
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4. Course Articulation Matrix (CO-PO-PSO Map)

	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3			2			
CO2		1	1		1	2	
CO3	2	2				3	1
CO4		3	2		2	2	1
CO5	1	3	3	2	2	3	3

5. Course Resources

a. Essential Reading:

1. Course Self Learning Material
2. AHUJA, H. L. (2022). *Principles of microeconomics*. S CHAND & CO LTD.

b. Recommended Readings

1. Mithani. (2009). *Microeconomics*. Himalayan Books.
2. Dutta, S. (2006). *Introductory economics (micro and macro)*. New Delhi: New Age International (P) Ltd., Publishers.
3. Taylor, J., Moosa, I., & Cowling, B. (2000). *Microeconomics*. Milton, Qld.: John Wiley & Sons.
4. Yadav, B., & Sharma, N. (2012). *Microeconomics*. New Delhi: University Publication.

c. Magazines and Journal

1. Toader, Diana & vintilă, Georgeta & Gherghina, Ștefan Cristian. (2021). *The Impact of Microeconomic and Macroeconomic Factors on Financial Structure: Evidence*

from United States. The Journal of Economics Studies and Research. 1-10.
10.5171/2021.159931.

2. Gujrati, R. (2015). *Microeconomic and Macroeconomic: ISSUES & Effects on Economic growth*. International Journal of Recent Scientific Research, 6(7), 5310–5317

d. **Websites:**

1. <https://ncert.nic.in/textbook.php?leec2=0-6>
<https://d3bxy9euw4e147.cloudfront.net/oscmsprodcms/media/documents/Microeconomics2e-OP.pdf>

Business Communication

Program	BCOM.
Semester	1
Course Title	Business Communication
Course Code	BCH 104
Course Type	Theory

1. Course Summary

Profound Communication skills are an essential part of professional life. This course aims to provide comprehensive input on business communication and help the students know how to overcome various communication barriers in their work life. Students are taught several business letters writing techniques, including email writing that can be applied in their work settings. Focus is also given to employability skills required to get into the right job. This course is structured in a way in which the students can learn how to present themselves in front of the public.

2. Course Outcomes (COs)

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

- CO-6.** Understand the importance of business communication. [L-1]
- CO-7.** Identify the areas and ways to improve the effectiveness of communication skills. [L-2] [L-3]
- CO-8.** Application of proper writing techniques in business documents. [L-3]
- CO-9.** Analyze the efficacy of different communication mediums. [L-4]
- CO-10.** Assess the impact of internal and external communication. [L-5]
- CO-11.** Evaluate the strengths and importance of workplace etiquette and manners. [L-5]

3. Course Contents

Sr. No	Units	Unit Outcomes
1	<p>Unit 1: Business Communication, Process and Barriers to Communication:</p> <ul style="list-style-type: none"> • Introduction • Definitions • Nature of Business Communication • Scope of Business Communication Objectives Business Communication • Need for Business Communication • Communication Process • 7 C's of Communication • Barriers to Business Communication • Ways to Overcome the Barriers 	<p>After the successful completion of the unit, the learner should be able to:</p> <ol style="list-style-type: none"> 1. Understand the concept of business communication. 2. Explain the nature and scope of business communication in detail. 3. Dispel Inter and Intrapersonal Barriers to communication. 4. Identify the barriers to communication and learn the measures to overcome them.
2	<p>Unit 2: Types of Communication:</p> <ul style="list-style-type: none"> • Methods of communication: <ul style="list-style-type: none"> ○ Formal and Informal Communication ○ Verbal and non-verbal communication ○ Internal and External Communication. • Facing today's Communication Challenges • Grapevine Communication 	<ol style="list-style-type: none"> 1. Acquire knowledge about the different types of communication. 2. Know the requirements of modern communication and face the challenges.

3	<p>Unit 3: Business Letter Writing:</p> <ul style="list-style-type: none"> • Introduction • Meaning of Business Letter • Principles of Business Letter Writing • Components of Business Letter • The layout of the Business Letters ○ Cover letter ○ Offer Letter ○ Acceptance letter • Business Messages and Goodwill Messages 	<ol style="list-style-type: none"> 1. Understand how to plan and structure business writing. 2. Draft the various forms of business letters. 3. Write effective business messages and goodwill messages.
4	<p>Unit 4: Other Forms of Written Communication:</p> <ul style="list-style-type: none"> • Writing Memorandum • Notice and Circular Writing • Agenda and Minutes of the Meeting • Business Report • Email Writing • Courteous Phrases • Proofreading 	<ol style="list-style-type: none"> 1. Identify the importance of various forms of business written communication. 2. Develop and strengthen email writing skills. 3. Practice the unique qualities of a professional writing style.
5	<p>Unit 5: Effective Handling of Issues:</p> <ul style="list-style-type: none"> • Handling Complaints Effectively • Giving and Receiving Feedback • Negative News Handling • Listening Skills 	<ol style="list-style-type: none"> 1. Understand the importance of effective communication in issue handling. 2. Receive and give feedback positively. 3. Understand the scope of listening skills business communication
6	<p>Unit 6: Public Speaking:</p> <ul style="list-style-type: none"> • Introduction • Techniques of Public Speaking 	<ol style="list-style-type: none"> 1. Know the techniques to handle public speaking. 2. Critically assess their speaking skill and that of others.

	<ul style="list-style-type: none"> • Importance of Public Speaking • Modes of public speaking • Ways to Reduce Stage Fright 	
7	Unit 7: Resume Writing and Interviews: <ul style="list-style-type: none"> • Introduction • Format of Resume writing • Professional Resume • Job Application • Definition - Interview • Preparation • Types • Do's and Don'ts • Mock Interviews 	<ol style="list-style-type: none"> 1. Demonstrate their abilities to target resumes to the presenting purpose. 2. Prepare for job interviews.
8	Unit 8: Business Etiquette: <ul style="list-style-type: none"> • Introduction • Power Dressing • Telephonic Etiquette • Table Etiquette 	<ol style="list-style-type: none"> 1. Create a professional and mutually respectful atmosphere

4. Course Articulation Matrix (CO-PO-PSO Map)

-	Program Outcomes (POs)							Program Specific Outcomes (PSOs)		
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO-1	PSO-2	PSO-3
CO1	1	-	-	1	-		-	1	2	3
CO2	-	-	2	2	-		-	2	2	1
CO3	-	2	1	2	-		2	-	2	3
CO4	-	-	-	-	-		-	1	2	-
CO5	-	2	3	-	2	-	2	3	2	-

CO6	-	-	-	-	-	2	-	-	2	3
3: Very Strong Contribution, 2: Strong Contribution, 1: Moderate Contribution										

5. Course Resources

a. Essential Readings

1. Self-Learning Material.
2. Raymond, V. L., Marie, E. Flatley., Rentz, K. & Pande, N. (2009). Business Communication: Making Connections in a Digital World (13/ed.). TMH. New Delhi.
3. Meenakshi Raman and Prakash Singh. (2012). Business Communication. (2ed.). Oxford University Press.
4. Urmila Rai and S.M. Rai.(2020). Business Communication. (9/ed). Himalaya Publishing house.

6. Recommended Reading:

1. Hudson R.H. and Selzler B.J. (2006). Business Communication Concepts and Applications in an Electronic Age. (5/ed.). Jaico Reprint, Jaico, New Delhi.
2. Booher, D. (2001). E-Writing: 21st Century Tools for Effective Communication. New York: Pocket Books, Division of Simon & Schuster, Inc.
3. Sinha, k.k (2017). Business Communication. (Fourth Revised Edition). Taxman.
4. C.C. Pattensheti. Business Communication. Chand and Company Publishers. New Delhi.
5. Herta A. Murphy., and Charles E. Peck. Effective Business Communication. Tata McGraw Hill Publishing Company Limited. New Delhi.
6. Peter Hartley., and Clive, G. Bruckmann. (2002). Business Communication. Routledge. London.
7. Locker, K.O. &Kaczmarck, S.K. (2007). Business Communication: Building Critical Skills, 3/e, TMH. New Delhi.
8. Business Communication: Process and Product. 5/e Cincinnati, Ohio: South-Western College Publishing/ Thomson.

7. Other Electronic Resources: Course Video Lectures

PROGRAM:		B.Com				
SEMESTER:	1	COURSE TITLE	Fundamentals of Computer			COURSE ID
						BCH 105
COURSE COMPONENT		SEC				L
						P
						T
						1
						2
						0
EXAMINATION DURATION	THEORY	PRACTICAL				
	3	0				
CO 1:	To define the components of computer system					
CO 2:	To demonstrate basic proficiency in commonly used applications.					
CO 3:	To identify and describe various terms used in information technology.					
CO 4:	To classify computer hardware components and describe their function.					
CO 5:	To compare the roles of different sectors of the information technology industry.					
CO 6:	To discuss the characteristics of operating systems and compare different operating systems.					

UNIT		Hrs
1.	Basic Concepts: Block structure of a computer, Characteristics of a Computer, Advantages of Computers, Limitation of Computers, Types of Computers, Applications of computers and Data Representation.	09
2.	Essential components of Computers: Hardware, Firmware, Live-ware and Software. Operating system, Translators, Interpreter, compiler and Assemblers. Overview of operating system, Function of operating system.	09
3.	Information Systems: Meaning, Need of an efficient information System, Type of Information System. Database System: Traditional file Environment, Identification of Relevant data, Evolution of Database Technology and Databases: The Modern Approach.	09
4.	Networks: Introduction to networking, Importance of networking, Communication devices such as Modem and Introduction to Internet	09
5.	Introduction to Microsoft Office (In Lab) MS-Word - Menus, Creating a new word document, page-setup, Editing document, cut, copy, paste, paste special, formatting text, header and footers, tables, graphics, mail merge, page break, column break, section break, paragraph, change cases, borders and shading. Spelling and grammar checking. MS Excel - Excel basics, creating a new worksheet, rearranging worksheets, excel formatting techniques. Cut, Copy, Paste, Paste special, Auto fill, Delete Sheet, Clear. Inserting Row, Column, Worksheet, Basic Functions, Sorting, filters. Power Point - Basics, working with texts and graphics in Power Point, adding animation, sound, pictures and video. Creating new slide, inserting new slide, background setting	09
TEXT BOOKS:		
TB 1:	Bharikhoka, D., <i>Fundamentals of Information Technology</i> . Excel Book.	
TB 2:	Saxena, S. <i>A First Course in Computers</i> . Vikas Publishing House.	
TB 3:	Fitzgerald & Dennis. <i>Business Data Communication and Networking</i> , Wiley.	
TB 4:	Rajaraman, V. <i>Analysis and design of information Systems</i> . PHI.	

Business Statistics

Programme	Bachelor of Commerce
Semester	I
Course Title	Business Statistics
Course Code	BCH-106
Course Credits	3
Course Type	Theory

1. Course Objectives

- To develop the student's ability to deal with numerical and quantitative issues in business
- To enable the use of statistical, graphical and algebraic techniques wherever relevant.
- To have a proper understanding of Statistical applications in Economics and Management.

2. Course Outcomes

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

CO 1: Identify and be able to recall and the basics of statistics and its importance in decision making

CO 2: Perform statistical interpretation of data. Describe data with descriptive statistics

CO 3: Should be able to solve problems applying the required techniques

CO 4: Choose the appropriate option and make inferences about the population from sample data
by using the suitable techniques

CO 5: Be able to evaluate and Make evidence-based decisions that are based on well-reasoned
statistical arguments.

CO 6: Should be able to analyze the results based on time and modify, compile and choose the
estimated results for future.

3. Course Contents

Sr. No.	Chapters	Unit Objectives-
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		After the successful completion of the unit, the learner should be able to:
1	Chapter 1- Introduction to Statistics : <ul style="list-style-type: none"> • Introduction • Nature • Scope • Importance of Statistics • Limitations of Statistics • Applications and misuse of statistics 	<ol style="list-style-type: none"> 1. Define Statistics 2. Explain the nature and scope of statistics 3. Discuss the Application and misuse of statistics
2	Chapter 2- Classification, Tabulation and Presentation of Data: <ul style="list-style-type: none"> • Geographical, Chronological, Qualitative and Quantitative Classification • Formation of Frequency Distribution • Tabulation of Data, Types of Tables, Bar Diagrams, Pie Diagrams 	<ol style="list-style-type: none"> 1. Discuss the classification of data 2. Explain the formation of frequency distribution 3. Explain the different types of table
3	Chapter 3- Collection of Data: <ul style="list-style-type: none"> • Primary and Secondary Data, • Method of Collecting Data, • Sources of Secondary Data. 	<ol style="list-style-type: none"> 1. Explain the methods of collection of data 2. Discuss primary data & Secondary data 3. Explain the source of data
4	Chapter 4- Measure of Central Tendencies Mean: <ul style="list-style-type: none"> • Mean • Harmonic Mean • Geometric Mean • Individual, discrete and continuous series • Direct, short cut and Step deviation methods 	<ol style="list-style-type: none"> 1. Define Mean, Harmonic & Geometric Mean 2. Determine the Individual, Discrete and continuous series of Mean 3. Applications on Direct, Shortcut & Step deviation Method
5	Chapter 5- Measure of Central Tendencies Median and Mode: <ul style="list-style-type: none"> • Individual, Discrete and continuous series- • Direct and Grouping method 	<ol style="list-style-type: none"> 1. Define Median and Mode 2. Determine the Individual, Discrete and continuous series of Median 3. Applications on Direct and Grouping method

6	Chapter 6- Measures of Dispersion: <ul style="list-style-type: none"> • Range • Mean deviation • Quartile deviation • Standard deviation • Coefficient of variation 	<ol style="list-style-type: none"> 1. Explain Mean Deviation, Quartile Deviation 2. Application on Standard deviation, coefficient variation
7	Chapter 7 Correlation Analysis : <ul style="list-style-type: none"> • Concept • Types • Methods- Scatter diagrams, • Karl Pearson's coefficient of correlation, • Spearman Rank Correlation taken from Assumed mean and Arithmetic Mean 	<ol style="list-style-type: none"> 1. Explain the concept of Correlation Analysis 2. Discuss the types of correlation Analysis 3. Determine Karl Pearson's coefficient of correlation 4. Determine Spearman Rank Correlation
8	Chapter 8- Regression Analysis: <ul style="list-style-type: none"> • Concept • Difference between correlation and regression • Regression equations by Least square method using regression coefficients-X on Y and Y on X. 	<ol style="list-style-type: none"> 1. Explain the concept of Regression Analysis 2. Discuss the difference between correlation Analysis and Regression Analysis 3. Determine Regression equations by Least square method using X on Y 4. Determine Regression equations by Least square method using Y on X.
9	Chapter 9- Index Number: <ul style="list-style-type: none"> • Methods of Constructing index Number – Laspeyres • Paasche, • Bowley's, • Fisher and Marshall- Edgeworth method, • Chain base Index Number 	<ol style="list-style-type: none"> 1. Define Index Numbering 2. Discuss laspeyers method of constructing index number 3. Explain Paasche method of constructing index number 4. Explain Bowley's method of constructing index number

10	<p>Chapter 10 -Analysis of Time Series:</p> <ul style="list-style-type: none"> • Method of Semi-average • Moving average • Simple average • Ratio-to-trend method • Ratio-to-Moving average Method 	<ol style="list-style-type: none"> 1. Define Time series 2. Elucidate Moving Average , Semi Average 3. Explain ratio trend method 4. Explain Ratio to moving Average method
11	<p>Chapter 11-Quantitative techniques for managers</p> <ul style="list-style-type: none"> • Quantitative decision making & its overview, • An introduction to research: meaning, definition • objectives & Goals, • Strategy & Tactics, • Internal and External Research Suppliers, • Research Method Concept, Constructs, Definitions • Variables, Propositions and Hypotheses research process 	<ol style="list-style-type: none"> 1. Discuss Quantitative decision making techniques 2. Explain the objective and goal of Quantitative techniques 3. Discuss internal and external research suppliers 4. Explain Propositions and Hypotheses research process
12	<p>Chapter-12: Research design:</p> <ul style="list-style-type: none"> • Meaning, • Types – descriptive, • Diagnostic, • Exploratory • Experimental 	<ol style="list-style-type: none"> 1. Define Research design 2. Discuss the types of redsearch design 3. Discuss diagnostic, Exploratory, Experimental
13	<p>Chapter-13: Sources and methods of data collection:</p> <ul style="list-style-type: none"> • Primary and secondary sources • Data collection methods • Questionnaire designing: construction, types • Developing a good questionnaire, mailed questionnaire and schedule 	<ol style="list-style-type: none"> 1. Discuss the different source of data collection 2. Explain the construction of questionnaire 3. Determine the difference between primary and secondary source of data
14	<p>Chapter-14: Sampling design and techniques, Scaling techniques:</p> <ul style="list-style-type: none"> • Meaning and types, • Sampling distribution, Data processing operations: editing, classification, tabulation 	<ol style="list-style-type: none"> 1. Define Sampling 2. Explain the types of sampling 3. Discuss the data processing operation

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4. Course Articulation Matrix (CO-PO-PSO Map)

	Programme Outcomes (POs)							Programme Specific Outcomes (PSOs)		
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO- 1	PSO- 2	PSO- 3
CO1	2	1	-	1	-	-	1			
CO2	-	2	3	-	2	2	-			
CO3	-	2	3	-	-	-	-			
CO4	-	1	2	1	2	1	1			
CO5	1	-	-	2	-	3	-			
CO6	3	-	-	-	2	-	2			
	3: Very Strong Contribution, 2: Strong Contribution, 1: Moderate Contribution									

5. Course Resources

1. Essential Reading

1. Course Self-Learning Material
2. **Goon, Gupta, Das Gupta**, 'Fundamentals of Statistics', World Press Private Ltd.

2. Recommended Reading

1. **Dr. K.K. Sharma & Dr. Arun Kumar**, 'Business Statistics' (Statistics in Management studies), Krishna Prakashan media(p) Ltd.
2. **J. Medhi**, 'Statistical Method: An Introductory text, John Wiley Publication.

3. Websites

1. Pearson - <https://www.pearson.com/us/higher-education/subjects/business-statistics->

mathematics-and-analytics.html

2. McGraw Hill - <https://www.mheducation.com/highered/category.12028.html>
3. Wiley- <https://www.wiley.com/en-us/Subjects/Business+%26+Finance/Statistics+%26+Data+Analysis-c-BS00>
4. Cengage - <https://www.cengage.com/discipline/business-and-economics/business-statistics/>

4. Other Electronic Resources

1. Course Video Lectures on Bright Space

PROGRAM:										B.Com (Hons)		
SEMESTER:	1	COURSE TITLE	MS-Excel				COURSE ID					
							BCH 107					
COURSE COMPONENT		VAC					L	P	T			
							0	4	0			
EXAMINATION DURATION	THEORY	PRACTICAL						E				
	0	2										
CO 1:	To define and familiarize with the basics and importance of MS Excel											
CO 2:	To understand, learn and acquire skills on the different aspects of MS Excel in decision making											
CO 3:	To apply the essential features of MS Excel in the data analysis and decision making											
CO 4:	To analyze and be able to differentiate the different options available in MS Excel for data analysis.											
CO 5:	To evaluate the characteristics of MS Excel for decision making and data analysis											
CO 6:	To create the different forms of charts and tables outputs of the analyzed data.											
UNIT									Hrs			
1.	Overview of the Basics of Excel -Introduction, Nature, Significance, Features of Excel, Worksheet: Labeling and Naming Worksheets, Adding, Deleting, Saving Worksheets, Inserting, Deleting, and Renaming, Protecting Worksheet. Spreadsheet- Row and Columns, Entering data in cells, font formatting, changing color in cells, Undo-Redo, Moving, finding and replacing a value, saving your work, currency symbols, merging the cells.								12			

2.	Tables in Excel: Creating a Table, Sorting Data into a Table, Insert, Date, Time Functions, Auto fill in excel, adding-simple addition formula, sum function, cut-copy-paste, paste special, multiply and division in excel, auto sum, average function, date function, copying formula.	12
3.	Modifying Rows and Columns: Inserting, deleting rows and columns, inserting multiple rows and columns, modifying cells width and height, hiding and un hiding rows and columns, Sort and Filter	12
4.	Data Visualization: Charts- creating an excel chart, moving, resizing, charts styles, layouts, titles, format chart panel, Types of charts :column, bar-chart, pie charts, add labels in pie charts, formatting axis, trend line chart, chart elements: Titles, data labels.	12
5.	Mathematical and Statistical Calculation using Excel: Calculation of Mean, Mode, Median, Standard Deviation, Data Analysis: “Add-on” in excel for doing statistical tests: Variance, Correlation, Regression. Tests using Excel	12
TEXT BOOKS:		
TB 1:	Microsoft Excel-2019- A comprehensive Tutorial by Michael Alexander, Wiley, ISBN-13:978-1119514787	
TB 2:	Microsoft Office Excel 2007 step by step: Frye, PHI	
TB 3:	MS Office: Sanjay Saxena, Vikas Publishing House 2. Financial Modeling in Excel For Dummies by Danielle Stein Fairhurst	
TB-4	Excel-2019- All In One: Master the New Features of Excel 2019/ Office-365 by Lokesh Lalwani, Bpb.	
TB 5:	Microsoft Excel Data Analysis and Business Modeling Sth Edition.	
TB-6	Excel-Dashboard and Reports by Michael Alexander and John Walkenbach, Wiley, ISBN-13: 978-1118490426	
TB-7	Advanced Excel 2016- Training Guide, by Ritu Arora, bpb publication.	

Business Mathematics

Course

1.Name: Business Mathematics

2.Course Code: BCH- 201

3.Contact Hours: L: T P

Examination Duration

4.(Hrs): Theory Practical

Relative

5.Weightage: CWA ESE

6.Credits:

7.Semester:
Odd Even Both

8. Pre-Requisite: Not any

9. Course Objective: This course develops competency in common business calculations with an

Emphasis on solving word problems related to financial decision – making and management of cash

Flow. Students learn to calculate percentages, trade and cash discounts, markups and markdowns, simple

And compound interest, bank discounts, present and future value of annuities and sinking funds.

10. Learning Outcomes:

- Relate computational skills to solve word problems related to common business And personal situations.
- Outline business performance using calculated rate of percent increase and decrease of various factors.
- Apply basic mathematical skills (such as percentages, decimals and fractions) as required in all applications.
- Analyze problems related to trade and cash discounts and understand how these discounts affect business Decisions, costs and cash flow strategies.

- Evaluate the cost and selling price of merchandise through markups based on the cost and selling price including various factors such as loss etc.
- Solve problems related to transportation problems and Assignment problem

11. Course Outline:

Sl. No.	CONTENT	CONTACT HOURS
1	UNIT- I Matrices: Definition, algebra of matrices, Calculation of values of determinant up to third order, ad joint of a matrix and inverse of matrix. Consistency of system of linear equations (not more than three variables) using matrix method. Some basic industrial applications.	12
2	UNIT -II Calculus –I: Mathematical functions and their types-linear, quadratic, polynomial, exponential and logarithmic functions with their graphs. Basic concept and rules of differentiation. Maxima and Minima involving one independent variables relating to cost, revenue and profit. Some basic industrial applications.	12
3	UNIT- III Calculus- II: Basic concept and rules of partial derivatives up to second order. Homogeneous function and Euler’s theorem. Maxima and Minima involving two independent variables. Some basic industrial applications	12
4	UNIT -IV Linear Programming Problems: Formulation of Linear programming problems (LPP). Graphical solution to LPPs. Case of unique and multiple optimal solutions. Unbounded solutions. Transportation problems and Assignment Problems.	12
5	UNIT -V Basic Mathematics of Finance: Simple and compound interest. Rate of interest-nominal, effective and continuous and their inter-relationships. Compounding and discounting of a sum using different types of rates.	12
TOTAL HOURS		60

Learning Resource:

1. Business Mathematics by Mukesh Kumar and Anand Chauhan.
2. Hazarika, P. (2010), A textbook of business Mathematics, S. Chand Publication.
3. Holden, (2011), Introductory Mathematics for business and economics, Palgrave Publication.

4. Tuttle, Michael, D., (2008) practical Business Math: An Applications Approach. Eighth edition.
5. Bradley, T. and Paul Patton, (2006) essential Mathematics for Economics and Business, second Edition, Wiley India Pvt. Ltd.

PROGRAM:		B.Com (H)						
SEMESTER:	2	COURSE TITLE	Business Finance			COURSE ID		
COURSE COMPONENT		GE-2				L	P	T
						3	0	1
EXAMINATION DURATION	THEORY	PRACTICAL						
	3	0						
CO 1:	Remember the principles of capital budgeting							
CO 2:	Understand the determinants of a firm's capital structure							
CO 3:	Apply various risk measures and models of the relation between risk and return							
CO 4:	Analyse the concept of market efficiency and its implications for securities' returns							
CO 5:	Evaluate various methods for estimating the cost of equity							
CO 6:	Create the risk-return trade off situations for potential investors							
UNIT								Hrs
1.	Introduction: Scope and objectives of finance, Time value of money, Risk and return (including Capital Asset Pricing Model), Valuation of securities – Bonds and Equities							8
2.	Capital Budgeting Process , Cash flow Estimation, Payback Period Method, Accounting Rate of Return, Net Present Value (NPV) Net Terminal Value, Internal Rate of Return (IRR), Profitability Index, Capital budgeting under Risk – Certainty Equivalent Approach and Risk- Adjusted Discount Rate.							10
3.	Cost of Capital and Financing Decision: Sources of long-term financing Estimation of components of cost of capital. Methods for Calculating cost of equity capital, Cost of Preference Capital, Cost of Debt, Cost of Retained Earnings, Weighted Average cost of capital (WACC) and Marginal cost of capital. Capital structure –Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach). Operating and financial leverage. Determinants of capital structure							12
4.	Dividend Decision – Theories for Relevance and irrelevance of dividend decision for corporate valuation. Cash and stock dividends and Dividend policies in practice.							8

5.	Working Capital Decisions: Concepts of working capital, the risk-return trade off, sources of short-term finance, working capital estimation, cash management, receivables management, inventory management and payables management.	10
TEXT BOOKS:		
TB 1:	Khan & Jain (2008). <i>Financial Management</i> , 15 th Edition, TMH.	
TB 2:	Pandey, I.M. (2006). <i>Financial Management</i> , 9 th Edition, Vikas Publishing.	
TB 3:	Kothari, R. (2005). <i>Contemporary Financial Management</i> , Macmillan.	
TB 4:	Brigham & Houston (2004). <i>Fundamental of Financial Management</i> , 10 th Edition, Harcourt	
TB 5:	Chandra, P. C. (2008). <i>Financial Management</i> , 7 th Edition, TMH	
REFERENCES:		
Ref 1:	Financial Management: Kuchhal, S. C. Chaitanya	
Ref 2:	Financial Management & Policy: Global Perspective: Srivastava, R. M. Himalaya	

PROGRAM:		B.Com Hons						
SEMESTER:	2	COURSE TITLE	Macro Economics			COURSE ID		
COURSE COMPONENT		CC				L	P	T
						3	0	1
EXAMINATION DURATION	THEORY	PRACTICAL						
	3	0						
CO 1: To understand the concept of unemployment, inflation, its causes, consequences and effects.								
CO 2: Student is able to illustrate different measures of macroeconomic activity such as inflation, and unemployment								
CO 3: Classify and compare the shortcomings of traditional economic measures.								
CO 4: Analyze the forces that affect the aggregate level of economic activity and the business cycle using AD-AS analysis.								
CO 5: Assess how monetary and fiscal policy can be used to achieve policy goals.								
CO 6: Discuss the effect of exchange rate on International Trade Evaluate the social consequences of Inflation and Unemployment.								
UNIT								Hrs
1.	Introduction – concepts and variables of macroeconomics, income, expenditure, circular flow of income, components of expenditure, components of income. Static macro-economic analysis short and the long run – determination of supply, determination of demand, and conditions of Equilibrium.							12
2.	Economy in the short run, fiscal and monetary policy, determination of aggregate demand, shifts in aggregate demand, aggregate supply in the short and long run, and aggregate demand-aggregate supply analysis.							12
3.	Inflation, causes of rising and falling inflation, inflation and interest rates, social costs of inflation. Unemployment – natural rate of unemployment, frictional and wait employment. Labour market and its interaction with production system. Phillips curve, the trade-off between inflation and unemployment.							12
4.	Open economy – flows of goods and capital, saving and investment in a small and a large open economy, exchange rates- Fixed exchange rate and flexible exchange rate, interest-rate differentials case of a large economy.							12
5.	Behavioral Foundations- Investment –determinants of business fixed investment, effect of tax, determinants of residential investment and inventory investment. Demand for Money – Portfolio and transactions theories of demand for real balances, interest and income elasticity of demand for real balances.							12
TEXT BOOKS:								

TB 1:	McEachern,W., Indira,A, Macro Econ,1st Edition, Cengage Learning.
TB 2:	Agarwal, Macroeconomics Theory and Policy, 1st edition, Pearson Education.
TB 3:	Dwivedi, D. N, Macro Economics, 3rd edition, McGraw Hill Education.
TB 4:	Chaturvedi, D.D, MacroEconomics, 1st Edition International Book House.
TB 5:	Shapiro, E, Macro-Economic Analysis, McGraw Hill Education.
REFERENCES:	
Ref 1:	Hirschey, Mark, Principles of Macroeconomics, 6th Edition, Cengage Learning

PROGRAM:		B.COM (H)						
SEMESTER:	2	COURSE TITLE	Business Law			COURSE ID		
COURSE COMPONENT		CC				L	P	T
						3	0	1
EXAMINATION DURATION	THEORY	PRACTICAL						
	3	0						
CO 1: Student should be able to recall the facts relating to various business laws.								
CO 2: Able to explain the concepts of various business laws as applied in commercial activities.								
CO 3: Apply the laws in a particular business situation (like a business case study).								
CO 4: Student should be able to analyse and distinguish various laws.								
CO 5: Able to able to appraise business laws in commercial activities.								
CO 6: Should be able to formulate and research on legal concepts.								
UNIT								Hrs
1.	Law of Contact: (The Indian, Contract Act, 1872): Definitions, Essentials of a contract, Offer and Acceptance and legal rules, Consideration and Capacity, Free Consent, Discharge of Contract, Remedies for Breach of Contract, Contract of Indemnity and Guarantee, Contract of Bailment and Pledge.							16
2.	Sale of Good Act, 1930: Contract of Sale, Essential element of contract of sale, Sale and Agreement to Sell, Condition and Warranties Transfer of Property, Performance of contract of Sale and Unpaid seller and his rights.							10
3.	Indian Partnership Act, 1932: The Nature of Partnership, Essential, status of minor, Types of partners, Registration of Partnership Firm, Effect of non registration, Dissolution of Partnership Firm.							10
4.	Indian Negotiable Instruments Act, 1881: Definition and essential features of Negotiable Instruments, Promissory Notes, bill of exchange, & Cheques, Negotiation, Endorsement and types of endorsement, Crossing of cheque, Dishonor of cheque.							12
5.	Consumer Protection Act, 1986: Definitions under Consumer Protection Act, Objectives and Establishment of Consumer Protection Councils and Redressal of Consumer Grievances (District Forum, State Commission & National Commission), filing consumer case.							12
TEXT BOOKS:								
TB 1:	Kuchal M.C., (2017) Modern Indian Company Law, 27th Edition, Shri Mahavir Books, Noida.							

TB 2:	Kapoor N.D., (2012), Company Law: Incorporating the provisions of the companies Amendment Act, S.Chand.
TB 3:	Singh, A., (2007), Company Law, 5th Edition, Eastern Book Company, Lucknow.
TB 4:	Sharma, A., (2010-11), Company Law and secretarial practice, V.K. publications.
TB 5:	Ghosh ,K. M. , Chandratre , K. R., (2015), Company law with secretarial practice, Bharat law house pvt. Ltd.
REFERENCES:	
Ref 1:	Jain, N.K., Company Law and Practice, Deep & Deep Publication.
Ref 2:	V Balachandran and S Thothadri, Business Law, TMH, New Delhi.
Ref 3:	Gulshan S S, Business Law including Company Law, New Age International, NewDelhi.
Ref 4:	Bulchandani, K R, Business Laws, Himalaya Publishing House, Mumbai.
Ref 5:	Chandha P.R.: Business Law; Galgotia, New Delhi.

PROGRAM:							B. Com (Honors) in INVESTING IN STOCK MARKET					
SEMESTER:	2	COURSE TITLE	INVESTING IN STOCK MARKET				COURSE ID					
							BCH 205					
COURSE COMPONENT		SEC					L	P	T			
							1	0	1			
EXAMINATION DURATION	THEORY	PRACTICAL										
	3	0										
CO 1: Define and explain the types of markets and investment avenues.												
CO 2: Explain and show the eligibility to issue securities.												
CO 3: Develop the vocabulary and grammar of a stock market												
CO 4: Analyze Risk Management issues related to market positions												
CO 5: Evaluate derivative market Become familiar with practical trading techniques												
CO 6: Design and Perform the fundamental and technical analyses												
UNIT									Hrs			
1.	Unit 1: Markets and Financial Instruments Types of Markets: Equity Debt, Derivatives Commodities; Meaning and features of private, Public companies; Types of investment avenues.								5			
2.	Unit 2: Primary Market Initial Public Offer (IPO); Book Building through Online IPO; Eligibility to issue securities; Pricing of Issues; Fixed versus Book Building issues; allotment of Shares; Basis of Allotment; Private Placement.								6			
3.	Unit 3: Secondary Market Role and functions of Securities and Exchange Board of India (SEBI); Depositories; Stock exchanges Intermediaries in the Indian stock market Listing; Membership; Trading Clearing and settlement and risk management; Investor protection fund (IPF); and Do's and Don'ts for investors, Equity and debt investment.								6			
4.	Unit 4: Derivatives Types of derivatives; Commodity and commodity exchanges; Commodity versus financial derivatives. Products, Participants and functions; Trading mechanism; Membership; Contract specification; Clearing & Settlement; Open interest; Implied interest rate; Implied volatility; Risk management; Debt derivatives. Mathematics and Statistics Measures of central tendency; Return and Risk.								6			
5.	Unit 5: Financial Statement and Technical Analysis Balance sheet; Profit & loss account; Stock market related ratios; Simple analysis before investing in the shares; understanding annual report; Directors report etc. Technical Analysis, Principles & Assumptions Behind Technical Analysis, Technical Analysis V/S Fundamental Analysis								7			
TEXT BOOKS:												
TB 1: Dr R.S. Bhardwaj, Ms Bhamini Garg, Investment in Stock Market, Galgotia Publishing Company.												

REFERENCES:

Ref 1:	Investing in Stock Markets, Vanita Tripathi, Neeti Panwar , 6 th Edition , Taxmann's
Ref 2:	Hand Book For Investing & Investor Protection, Dr. Naresh Maheshwari, January 2011.

1. **Course Name:** Environmental science

2. **Course Code:** BCH 206

3. **Contact Hours:**

30

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2

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0

4. **Examination Duration (Hrs):** Theory

0	3
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 Practical

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5. **Relative Weightage:** CWA

30

 ESE

70

6. **Credits:**

0	2
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7. **Semester:**

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Odd Even Both

8. **Pre-Requisite:** Not any

9. **Course Objective:**

The primary objective of environmental science is to understand the natural environment, its relationships with human activities and create an environment friendly mindset and attitude among all sections of the society. This will lead to the development of environmental ethics and increase the value people place on conservation of life and biodiversity in the environment. Problems of pollution, loss of biodiversity, solid waste disposal, degradation of environment, issues like economic productivity and national security, global warming, depletion of ozone layer , acid rain have made everyone aware of environmental issues.

10. **Learning Outcomes:**

- To create environmental awareness and knowledge.

- To encourage participation in environmental conservation practices.
- To develop critical thinking and apply those to the analysis of a problem or question related to the environment.
- To evaluate impact of various human induced activities on the environment.
- To design possible solutions to the real environmental problems.
- To create research and innovation related with different aspects of environmental science.

11. Course Outline:

Sl.No.	CONTENT	CONTACT HOURS
1.	<p>UNIT I</p> <p>Environmental Science and Ecosystem</p> <p>a. Definition of Environmental Science, multidisciplinary nature, Objective, scope and importance.</p> <p>b. Concept of an ecosystem, structure and function, energy flow, ecological succession, food chains, food webs, ecological pyramids.</p> <p>c. Introduction, types, characteristic features, structure and function of the following ecosystem:</p> <ul style="list-style-type: none"> • Forest ecosystem • Grassland ecosystem • Desert ecosystem • Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries) 	5
2.	<p>UNIT II</p> <p>Natural Resources and Biodiversity</p> <p>a. Renewable and non-renewable resources.</p> <p>b. Natural resources and associated problems:</p> <ul style="list-style-type: none"> • Forest resources: Use and over-exploitation, deforestation, case studies, Timber extraction, mining, dams and their effects on forests and tribal people. • Water Resources: Use and over-utilization of surface and ground water, floods, drought, conflicts over water, dams – benefits and 	8

	<p>problems, water conservation, rainwater harvesting, watershed management.</p> <ul style="list-style-type: none"> • Mineral Resources: Use and exploitation, environmental effects of extracting and using mineral resources, case studies. • Food Resources: World food problems, Changes in land use by agriculture and grazing, Effects of modern agriculture, Fertilizer/pesticide problems, Water logging and salinity • Energy Resources: Increasing energy needs, Renewable/ non renewable, Use of Alternate energy sources, urban problems related to energy, Case studies • Land resources: Land as a resource, land degradation, man-induced land-slides, soil erosion and desertification, wasteland reclamation <p>c. Role of an individual in conservation of natural resources, equitable use of resources for sustainable lifestyles.</p> <p>d. Definition of biodiversity, levels of biodiversity, value of biodiversity, threats to biodiversity (habitat loss, poaching of wildlife, man-wildlife conflicts).</p> <p>e. Biodiversity at global, national and local levels, India as a biodiversity nation, biogeographical classification of India, hotspots of biodiversity.</p> <p>f. Endangered and endemic species of India.</p> <p>g. Conservation of biodiversity: In-situ and ex-situ conservation of biodiversity.</p>	
3.	<p>UNIT III Environmental Pollution</p> <p>08</p> <p>a. Definition, causes, effects and control measures of Air Pollution, water pollution, soil pollution, marine pollution noise pollution, thermal pollution, nuclear hazards.</p> <p>b. Solid waste Management: causes, effects and control measures of urban and industrial wastes</p>	5

	<p>c. Role of an individual in prevention of pollution, pollution case studies, pollution case studies</p>	
4.	<p>UNIT IV</p> <p>Important Environmental and Social Issues, Management and Legislation14</p> <p>a. Climate change, global warming, acid rain, Ozone layer depletion, nuclear accidents and holocaust. Case studies.</p> <p>b. Sustainable development, Resettlement and rehabilitation of people (its problems and concerns, case studies), Environmental ethics (issues and possible solutions), consumerism and waste products.</p>	6
5	<p>UNIT V</p> <p>a. Disaster management: floods, earthquake, cyclone and landslides.</p> <p>b. Environment Protection Act, Air (Prevention and Control of Pollution) Act, Water (Prevention and Control of Pollution) Act, Wildlife Protection Act, Forest Conservation Act,</p> <p>c. Issues involved in enforcement of environmental legislation, Public Awareness</p> <p>d. Population growth (variation among nation), Population explosion (family welfare programme), Environment and human health, human rights, value education, HIV/ AIDS, Women and Child Welfare, Role of Information Technology in Environment and human health, case studies.</p>	6
	Total	30

Learning Resources

1. Joseph K. & Nagendran R.: Essentials of Environmental studies; Pearson Edition
2. Santra S. C., Environmental Science; Central Book Agency.
3. Dhameja, S. K.: Environmental Studies; Katson books.
4. Srivastava Smrti: Environmental Studies; Katson books.
5. Deswal, S. & Deswal A.: A Basic Course In Environmental Studies; Dhanpat Rai & Co.

PROGRAM:		B.Com(H)				
SEMESTER:	2	COURSE TITLE	Tally			COURSE ID
						BCH 207
COURSE COMPONENT		VAC				L P T
						0 4 0
EXAMINATION DURATION		THEORY	PRACTICAL			
		0	4			
CO 1: Define basic accounting concepts and techniques.						
CO 2: Understanding of usefulness of tally for accounting purposes.						
CO 3: Apply different tools of tally for solving accounting problems.						
CO 4: Provide the skills to research analyse and evaluate business information.						
CO 5: Enable students to evaluate different accounting techniques.						
CO 6: To use Tally for finalization of financial Statements.						
UNIT						Hrs
1.	Meaning, Features, role of computers in Accounting, Need of Accounting software, Computer based financial accounting System, Accounting Cycle and computerized Accounting, books of accounts, MIS and accounting information system					4
2.	Accounting in computerized accounting- Company creation, Information menu, creation of vouchers, voucher entry, financial statements and reports.					8
3.	Accounts with Inventory, Inventory reports					8
4.	TDS computation, GST, Accounting treatment of inputs in GST , Payroll Accounting					5

5.	Data Management in tally , Backup and restore, Configuration, Security control, , Audit features of Computer software, System Audit and Audit Trail	5
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REFERENCES:

Ref 1:	Introduction to Information Technology – ITL Education Solutions Limited –Pearson Education
Ref 2:	Computer fundamentals fourth edition by Pradeep K. Sinha and Priti Sinha BPB publications
Ref 3:	Information Technology -The breaking wave by Dennis Curtin Tata McGraw-hill edition
Ref 4:	Frontiers of Electronic Commerce Ravi Kalakota& Andrew B Whinston, Pearson Education.
Ref 5:	Multimedia in practice, technology & applications, Judith Jeff Coate, PHI