

**Annexure – VI**

**List of Major subjects offered under Bachelor of Commerce (Honours/Research) Degree Examination**

**(Any one to be opted by the student in the first semester itself).**

**Major Subject: Accounting and Taxation**

Programme Specific Outcomes

<b>PSO 1</b>	<b>Develop necessary professional knowledge and skills in accountancy and taxation</b>
<b>PSO 2</b>	<b>Demonstrate the ability to interpret and analyze financial statements</b>
<b>PSO 3</b>	<b>Demonstrate effective oral and written business communication</b>
<b>PSO 4</b>	<b>Implement traditional and modern strategies and practices of costing, management, auditing and Taxation</b>
<b>PSO 5</b>	<b>Develop competency in students to make them employable in the accounting and taxation Industry</b>

Sem	Course Name	Course Code	Teaching Scheme (Total Hours)			Examination Scheme					Credits
			Theory	Practical	Total	Max. Marks (TH)	Max. Marks (PR)	Max. Marks (CIE)	Max. Marks (Total)	Min. Passing Marks	
I	Principles of Business Management		60	-	60	80	-	20	100	40	4
II	Commercial Laws		60	-	60	80	-	20	100	40	4
III	Introduction to Accounting Process		60	-	60	80	-	20	100	40	4
	Accounting for Special Transactions		60	-	60	80	-	20	100	40	4
IV	Financial Accounting - I		60	-	60	80	-	20	100	40	4
	Elements of Cost		60	-	60	80	-				
V	Financial Accounting - II		60	-	60	80	-	20	100	40	4
	Computerized Accounting		15	90	120	-	100	-	100	50	4
	Costing Techniques OR Management Accounting		60	-	60	80	-	20	100	40	4
VI	Direct Taxes		60	-	60	80	-	20	100	40	4
	Company Accounts		60	-	60	80	-	20	100	40	4
	Indirect Taxes OR Auditing: Principles and Practices		60	-	60	80	-	20	100	40	4
VII (H)	Cost Control and Analysis		60	-	60	80	-	20	100	40	4
	Advanced Financial Accounting		60	-	60	80	-	20	100	40	4
	Income Tax: Law and Practices		60	-	60	80	-	20	100	40	4
	Special Purpose Audits OR Internal Audit										
VIII (H)	Accounting for Investments and Financial Instruments		60	-	60	80	-	20	100	40	4

**Four Year Bachelor of Commerce (Honours/Research) Degree Examination as per NEP 2020**

	Accounting for Managerial Decisions		60	-	60	80	-	20	100	40	4
	Human Resource Accounting		60	-	60	80	-	20	100	40	4
	Procedural Aspects of GST Law OR Accounting of International Business		60	-	60	80	-	20	100	40	4
VII (R)	Accounting for Managerial Decisions		60	-	60	80	-	20	100	40	4
	Income Tax: Law and Practices		60	-	60	80	-	20	100	40	4
	Special Purpose Audits <b>OR</b> Internal Audit		60	-	60	80	-	20	100	40	4
VIII (R)	Accounting for Investments and Financial Instruments		60	-	60	80	-	20	100	40	4
	Accounting for Managerial Decisions		60	-	60	80	-	20	100	40	4
	Procedural Aspects of GST Law <b>OR</b> Inflation Accounting		60	-	60	80	-	20	100	40	4

**Major Subject: Business Administration**

Programme Specific Outcomes

<b>PSO 1</b>	<b>Implement traditional and modern strategies and practices of business management and Administration</b>
<b>PSO 2</b>	<b>Demonstrate effective oral and written business communication</b>
<b>PSO 3</b>	<b>Develop competency in students to make them employable in the corporate world</b>
<b>PSO 4</b>	<b>Develop ethical practices and imbibe values for better corporate governance.</b>
<b>PSO 5</b>	<b>Demonstrate the ability to analyze in detail the companies act 2013 and other business regulations</b>

Sem	Course Name	Course Code	Teaching Scheme (Total Hours)			Examination Scheme					Credits
			Theory	Practical	Total	Max. Marks (TH)	Max. Marks (PR)	Max. Marks (CIE)	Max. Marks (Total)	Min. Passing Marks	
I	Principles of Business Management		60	-	60	80	-	20	100	40	4
II	Commercial Laws		60	-	60	80	-	20	100	40	4
III	Evolution of Business and Commercial Geography		60	-	60	80	-	20	100	40	4
	Economics – I		60	-	60	80	-	20	100	40	4
IV	Business Procedures and Practices		60	-	60	80	-	20	100	40	4
	Economics – II		60	-	60	80	-	20	100	40	4
V	Marketing Management – I		60	-	60	80	-	20	100	40	4
	Human Resource Management – I		60	-	60	80	-	20	100	40	4
	Entrepreneurship Development <b>OR</b> Cooperation and Rural Development		60	-	60	80	-	20	100	40	4
VI	Direct Taxes		60	-	60	80	-	20	100	40	4
	Business Statistics		60	-	60	80	-	20	100	40	4
	Marketing Management – II <b>OR</b> Human Resource Management – II		60	-	60	80	-	20	100	40	4
VII (H)	Organizational Behaviour		60	-	60	80	-	20	100	40	4
	Operations Research		60	-	60	80	-	20	100	40	4
	Service Sector Management		60	-	60	80	-	20	100	40	4
	Business Finance – I <b>OR</b> International Business – I		60	-	60	80	-	20	100	40	4
VIII (H)	Strategic Management		60	-	60	80	-	20	100	40	4
	Corporate Social Responsibility		60	-	60	80	-	20	100	40	4
	Project Management		60	-	60	80	-	20	100	40	4
	Business Finance – II <b>OR</b> International Trade – II		60	-	60	80	-	20	100	40	4
VII (R)	Organizational Behaviour		60	-	60	80	-	20	100	40	4
	Operations Research		60	-	60	80	-	20	100	40	4
	Business Finance – I <b>OR</b> International Trade – I		60	-	60	80	-	20	100	40	4

**Four Year Bachelor of Commerce (Honours/Research) Degree Examination as per NEP 2020**

VIII (R)	Strategic Management		60	-	60	80	-	20	100	40	4
	Project Management		60	-	60	80	-	20	100	40	4
	Business Finance – I <b>OR</b> International Business – I		60	-	60	80	-	20	100	40	4

**Major Subject: Finance and Banking**

Programme Specific Outcomes

<b>PSO 1</b>	<b>Develop necessary professional knowledge and skills in banking and finance</b>
<b>PSO 2</b>	<b>Demonstrate the ability to analyze the financial markets</b>
<b>PSO 3</b>	<b>Understanding the rules and regulations laid down by market regulators like RBI, SEBI, IRDA, etc.</b>
<b>PSO 4</b>	<b>Implement traditional and modern strategies and practices of banking, finance, and insurance</b>
<b>PSO 5</b>	<b>Develop competency in students to make them employable in the banking, finance and insurance industry</b>

Sem	Course Name	Course Code	Teaching Scheme (Total Hours)			Examination Scheme					Credits
			Theory	Practical	Total	Max. Marks (TH)	Max. Marks (PR)	Max. Marks (CIE)	Max. Marks (Total)	Min. Passing Marks	
I	Principles of Business Management		60	-	60	80	-	20	100	40	4
II	Commercial Laws		60	-	60	80	-	20	100	40	4
III	Fundamentals of Banking		60	-	60	80	-	20	100	40	4
	Elementary Corporate Finance		60	-	60	80	-	20	100	40	4
IV	Fundamentals of Insurance		60	-	60	80	-	20	100	40	4
	Indian Financial System		60	-	60	80	-	20	100	40	4
V	Stock Market Operations		60	-	60	80	-	20	100	40	4
	Financial Management		60	-	60	80	-	20	100	40	4
	Insurance Procedures and Practices <b>OR</b> Banking Regulations		60	-	60	80	-	20	100	40	4
VI	Mutual Fund Foundations		60	-	60	80	-	20	100	40	4
	Working Capital Management		60	-	60	80	-	20	100	40	4
	Security Analysis and Portfolio Management <b>OR</b> Commodity Markets		60	-	60	80	-	20	100	40	4
VII (H)	Investment and Merchant Banking		60	-	60	80	-	20	100	40	4
	Financial Derivatives		60	-	60	80	-	20	100	40	4
	Risk Management		60	-	60	80	-	20	100	40	4
	Mergers and Acquisitions <b>OR</b> Fixed Income Securities		60	-	60	80	-	20	100	40	4
VIII (H)	Behavioural Finance		60	-	60	80	-	20	100	40	4
	Marketing of Financial Services		60	-	60	80	-	20	100	40	4
	NBFC and Micro Finance		60	-	60	80	-	20	100	40	4
	Depository Operations <b>OR</b> Securities Operation and Risk Management		60	-	60	80	-	20	100	40	4
VII (R)	Investment and Merchant Banking		60	-	60	80	-	20	100	40	4
	Risk Management		60	-	60	80	-	20	100	40	4
	Mergers and Acquisitions		60	-	60	80	-	20	100	40	4

**Four Year Bachelor of Commerce (Honours/Research) Degree Examination as per NEP 2020**

	<b>OR</b> Fixed Income Securities										
VIII (R)	Behavioural Finance		60	-	60	80	-	20	100	40	4
	Marketing of Financial Services		60	-	60	80	-	20	100	40	4
	Depository Operations <b>OR</b> Securities Operation and Risk Management		60	-	60	80	-	20	100	40	4

### Major Subject: Computer Applications

‘Computer Applications’ as a major subject can only be offered by the affiliated colleges having valid affiliation to run B. Com (Computer Application)’ i.e. ‘BCCA’ program with a separate intake capacity.

#### Programme Specific Outcomes

<b>PSO 1</b>	Problem analysis: Identify, formulate, review, research, and analyse complex organisational problems reaching substantiated conclusions using principles of information technology and ethics of management.
<b>PSO 2</b>	Design/development of sustainable solutions: Design solutions for problems that meet the specified needs with appropriate consideration for the public health and safety, and the cultural, societal, legal, ethical and environmental considerations using different computer application tools.
<b>PSO 3</b>	Skills in Programming: Possess practical and theoretical knowledge of programming skills, database and web development tools sufficient to earn a living and contribute to the economic development of the region, state and nation.
<b>PSO 4</b>	Communication: Communicate effectively on complex technical activities with the community and society at large, such as, being able to comprehend and write effective reports and design documentation, make effective presentations, and give and receive clear instructions.
<b>PSO 5</b>	Life-long learning: Recognize the need and ability to engage in independent and lifelong learning in the broadest context of emerging markets and technological change.

Sem	Course Name	Course Code	Teaching Scheme (Total Hours)			Examination Scheme				Credits
			T h e o r y	P r a c t i c a l	T o t a l	Max . Mar ks (TH)	Max. Marks (CIE)	Max. Marks (Total)	Min. Passing Marks	
I	Principles of Business Management		60	-	60	80	20	100	40	4
II	Commercial Laws		60	-	60	80	20	100	40	4
III	Fundamentals of Information Technology		60		60	80	20	100	40	4
	Practical MS-Office Practical			120	120	100		100	50	4
IV	HTML & Java Script		60		60	80	20	100	40	4
	Practical HTML & Java Script			120	120	100		100	50	4
V	DBMS		60		60	80	20	100	40	4
	Practical Tally			120	120	100		100	50	4
	<b>Software Testing</b> <b>OR</b>		60		60	80	20		40	4

**Four Year Bachelor of Commerce (Honours/Research) Degree Examination as per NEP 2020**

	<b>Advance Technologies</b>									
VI	PHP & MY SQL		60		60	80	20	100	40	4
	Practical PHP MY SQL			120	120	100		100	50	4
	<b>Practical Core Java</b> <b>OR</b> <b>Practical C#.Net</b>			120	120	100		100	50	4
VII (H)	Python Programming		60		60	80	20	100	40	4
	Practical Python Programming			120	120	100		100	50	4
	Cloud Computing		60		60	80	20	100	40	4
	<b>Practical Advance Java</b> <b>OR</b> <b>Practical React JS</b>			120	120	100		100	50	4
VIII (H)	ASP.Net		60		60	80	20	100	40	4
	Practical ASP.Net			120	120	100		100	50	4
	Information Security and Cyber Law		60		60	80	20	100	40	4
	<b>Practical Android Programming</b> <b>OR</b> <b>Practical Angular JS</b>			120	120	100		100	50	4
VII (R)	Python Programming		60		60	80	20	100	40	4
	Practical Python Programming			120	120	100		100	50	4
	<b>Practical Advance Java</b> <b>OR</b> <b>Practical React JS</b>			120	120	100		100	50	4
VIII (R)	ASP.Net		60		60	80	20	100	40	4
	Practical ASP.Net			120	120	100		100	50	4
	<b>Practical Android Programming</b> <b>OR</b> <b>Practical Angular JS</b>			120	120	100		100	50	4



## DETAILED SYLLABUS – MAJOR SUBJECTS

B.Com (Four Year – UG) – Semester – I

Principles of Business Management

### Course Outcome

CO1	The student will be able to <b>identify</b> different functions of management and management thoughts.
CO2	The student will be able to <b>differentiate</b> between Management and Administration as well as <b>identify</b> the skills required for a manager.
CO3	The student will be able to <b>Outline and illustrate</b> plans for various activities.
CO4	The Student will be able to <b>develop</b> competency of decision making while working in a group.
CO5	The student will be able to <b>apply</b> various management principles in his/ her day-to-day life

Unit I:

Introduction -Nature, function, definition and importance of management, Definition, nature, purpose and scope of management, Functions of a manager, is management a science or art? Development of Management Thought -Scientific management; Contribution of Taylor, Fayol, Mary Follet, Elton Mayo; Hawthorne experiments, Contingency approach.

Unit II:

Management and Administration-Management and administration, Management as a profession, Professionalism of management in India, Management ethics and management culture, Skills required of manager, Classification of skills, Methods of skills development.

Unit III:

Management Planning-Concept of planning, objectives, Nature, Types of plan, Stages involved in planning, Characteristics of a good plan, Importance, Limitations of planning, Making planning effective, Strategic planning in Indian Industry.

Unit VI:

Decision Making-Concept, characteristics of decisions, Types of decisions, Steps Involved in decision making, Importance of decision making, Methods of decision making, Committee Decision Making. Organisation -Concepts, Principle of organization, Importance, Features of good organization structure, Types of Organisation structure.

Reference Books:

1. Essential of Business Administration - K.Asawthapa Himalaya Publishing House
2. Management: Concept and Strategies By J. S. Chandan, Vikas Publishing
3. Principles of Management, By Tripathi, Reddy Tata McGraw Hill
4. Principles of Management By Ramasamy T, Himalaya Publishing House
5. Principles of Management, Dr.Neeru Vashisht & Dr.Namita Rajput, Taxmann

**B.Com (Four Year – UG) – Semester – II**  
**Commercial Laws**  
**Course Outcome**

CO1	The Student will be able to <b>understand</b> Various legal provisions related to Contract Act
CO2	The students will be able to <b>understand</b> the provision for special contracts.
CO3	The students will be able to <b>identify</b> the legal provision of formations and management of the company
CO4	The students will be able <b>to understand and identify</b> the rights of consumers and the redressal mechanism
CO5	The students will be able <b>to outline</b> the scope of IT Act in business

Unit – I

UNIT - I Contract Law – Meaning – Law of Contract – Definition – Classification of Contracts – Essential Elements of Valid Contract – Discharge of Contract – Remedies of Breach of Contract – Offer – and Acceptance – Legal Rules relating to Offer and Acceptance – Revocation of Offer and Acceptance.

UNIT - II Contract of Agency - Bailment and Pledge – Essentials of Bailment – Rights and Duties of Bailor and Bailee- Pledge-Essentials-Rights and Duties of Pawnee. Contract of Sale of Goods Act 1930 –Rules regarding Delivery of Goods – Rights and Duties of a Buyer and Seller.

UNIT - III Company – Definition-Characteristics – Kinds – Privileges of Private Company – Formation of a Company – Memorandum of Association – Meaning – Purpose – Alteration of Memorandum – Doctrine of Ultravires – Articles of Association - Meaning Forms – Contents – Alteration of Articles – Doctrine of Indoor management. Prospectus – Definition – Contents – Deemed Prospectus – Misstatement in Prospectus - Shares and Debentures – Meaning – Types – Director and Secretary – Qualification and Disqualification – Appointment – Removal – Remuneration – Powers, Duties and Liabilities. Meeting – Requisites of Valid Meeting – Types of Meeting – Winding up – Meaning – Modes of Winding Up.

Unit IV - Consumer Protection Act, 2019: Definitions, Consumer Protection in India; Rights of Consumers; Consumer Dispute Redressal Forums; Nature and Scope of Remedies. Information Technology Act 2000 – Scope and Objectives, E-Governance, Authorities, Offences and Penalties.

Books for Reference

1. N.D.Kapoor, “Business Law”, Sultan Chand & Sons, New Delhi 2005.
2. R.S.N.Pillai & Bagavath, “Business Law” S.Chand, New Delhi 2005
3. Bagrial A.K, “Company Law”, Vikas Publishing House, New Delhi
4. Rajiv Kapoor N. D. Kapoor, Rajni Abbi, Bharat Bhushan N.D. Kapoor, Elements of Mercantile Law

**Question paper pattern (Common for All Major Subjects)**

Question No.	Unit	Marks	Question Pattern
1	1	4	1 question of 4 marks
	2	4	1 question of 4 marks
	3	4	1 question of 4 marks
	4	4	1 question of 4 marks
2	1	16	2 questions of 8 marks each OR 1 question of 16 marks
			2 questions of 8 marks each OR 1 question of 16 marks
3	2	16	2 questions of 8 marks each OR 1 question of 16 marks
			2 questions of 8 marks each OR 1 question of 16 marks
4	3	16	2 questions of 8 marks each OR
			2 questions of 8 marks each OR

Four Year Bachelor of Commerce (Honours/Research) Degree Examination as per NEP 2020

			1 question of 16 marks
5	4	16	2 questions of 8 marks each OR 1 question of 16 marks