

**I Semester – B.Com**  
**Subject – Fundamentals of Financial Accounting-I**

UNIT	Content	Hours Allotted
<b>I</b>	<b>Introduction</b> (10 hours): Meaning and Definition of Accounting, Importance of Accounting, Types and Rules of Accounts, Accounting concepts – Business Entity Concept, Going Concern Concept, Accounting Period Concept, Money Measurement Concept, Dual Aspect Concept and Matching Concept; Accounting Conventions – Consistency, Conservatism, Materiality and Disclosure; Accounting Standards – Meaning and Importance	10
<b>II</b>	<b>Final Accounts of Sole Trading Concerns</b> (16 hours): Preparation of Manufacturing Account, Trading, and Profit and Loss Account and Balance Sheet.	16
<b>III</b>	<b>Accounting for Consignment Transactions</b> (16 hours): Meaning, Consignment vs Sales, Proforma Invoice, Account Sales, Types of Commission, Goods sent at Cost and at Invoice Price, Valuation of Stock, Normal and Abnormal Loss; Journal Entries, Ledger Accounts in the books of Consignor and Consignee (excluding Memorandum Methods).	16
<b>IV</b>	<b>Joint Venture</b> (14 hours): Meaning and Objectives, Joint Venture vs Consignment, Methods of maintaining Accounts – (a) separate set of Accounts (Joint Bank System) and (b) recording of all Joint Venture Transactions in the books of each of the Ventures.	14
<b>V</b>	<b>Bank Reconciliation Statement</b> (8 hours): Meaning of Bank Reconciliation Statement, Reasons for the differences in the two balances viz., balances as per Cash Book and Pass Book, Preparation of Bank Reconciliation Statement (excluding Overdraft)	08

**Statements of Course Outcomes (COs)**

**By the end of the course, the student will be able**

<b>CO-1</b>	To give an exposure to acquire conceptual knowledge of basics of accounting.
<b>CO-2</b>	Equip the knowledge of accounting process and preparation of final accounts of Sole

	Trading Concerns.
<b>CO-3</b>	To make them aware and understand the concept of consignment and learn the accounting treatment of the various aspects of consignment.
<b>CO-4</b>	To give an exposure to distinguish between joint venture, consignment and partnership and to learn the methods of maintaining records under Joint Venture.
<b>CO-5</b>	Enable the students to gain an idea about Bank Reconciliation statement.

**I Semester – B.Com**  
**Subject – Market Behavior and Cost Analysis**

<b>UNIT</b>	<b>Content</b>	<b>Hours Allotted</b>
<b>I</b>	<b>Firms and Decisions:</b> Firm - Meaning and Objectives, Profit vs. Value (Wealth) Maximization Dynamics; Decision Making, Decisions under Market Uncertainties, Tactical vs. Strategic Decisions; and Game Theory.	10
<b>II</b>	<b>Market Forces:</b> Demand - Meaning, Law of Demand, Nature of Elasticity of Demand, Determinants of Elasticity of Demand, Cost of Advertisement and Derived Demand Relations, Measurement of Elasticity under Graphic Method (Concepts only); Demand Forecasting – Meaning and Methods (Problems on Trend Projection by Least Squares Method); Supply - Law of Supply, Determinants of Supply.	10
<b>III</b>	<b>Cost and Profit Planning:</b> Cost, Meaning of Short-run and Long-run Costs, Fixed and Variable Costs, Explicit and Implicit Costs, Opportunity Cost and Incremental Cost (Concepts only); Total Cost, Average Cost and Marginal Cost behavior in Short-run And Long-run (including problems); CVP Analysis – Break-even Point, Break-even Chart and calculation of Margin of Safety, P/V. Ratio; Profit Planning (including problems on alternative cost and sales values).	14
<b>IV</b>	<b>Pricing Practices and Strategies:</b> Determinants of Pricing Policy, Pricing Methods - Marginal Cost Pricing, Target Rate Pricing, Product Line Pricing, Administered Pricing, Competitive Bidding, Dual Pricing, Transfer Pricing; Price Discrimination – Requirements; Types of Dumping Strategies; Pricing over Product Life Cycle; Skimmed Pricing, Penetration Pricing, Product Line Pricing and Price Leadership; Linear Programming - Problems on Profit Maximization and Cost Minimization in Graphic Method with two variables only.	18
<b>V</b>	<b>Cost of Capital and Capital Budgeting:</b> Meaning and Types of Capital, Specific Cost of Capital - Debt, Preference Shares and Equity Shares; and Weighted Average Cost of Capital (Concepts only); Capital Budgeting - Meaning and Significance, Present Value of Money and its calculation,	12

	Methods of Investment Appraisal (simple problems on Pay-back Period and Net Present Value Methods only).	
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**Statements of Course Outcomes (COs)**

**By the end of the course, the student will be able**

<b>CO-1</b>	To define the importance of profit and wealth maximization and business decision making.
<b>CO-2</b>	To outline the key factors of demand and supply and demand and supply analysis.
<b>CO-3</b>	To apply and calculate various costs and analyzing the Ratios and its influence on the business.
<b>CO-4</b>	To examine the various pricing practices to be adopted by business and its calculations
<b>CO-5</b>	To appraise the various principles and factors necessary for locating a business by analyzing the risk and return strategies.

**I Semester – B.Com**  
**Subject – Fundamentals of Business Management**

<b>UNIT</b>	<b>Content</b>	<b>Hours Allotted</b>
<b>I</b>	<b>Management:</b> Management - Meaning, Nature, Scope and Importance, Role of Manager, Managerial Skills, Management and Administration, Management as a Science and an Art, Management as Profession.	12
<b>II</b>	<b>Evolution of Management:</b> Taylor’s Scientific Management, Fayol’s Theory, Elton Mayo and Hawthorne Experiments, Different approaches to Management.	12
<b>III</b>	<b>Planning:</b> Planning - Meaning, Objectives and Importance, Types of Plans, Different approaches to Planning, Strategies - Objectives and Policies.	12
<b>IV</b>	<b>Organizing:</b> Organizing – Meaning; Principles of Organization, Types of Organization, Formal and Informal Organization Structure; Authority and Responsibility, Delegation of Authority; and Span of Control.	10
<b>V</b>	<b>Directing and Controlling:</b> Directing – Meaning, Importance and Principles, Controlling – Need for Control, Features of effective Controlling System, Controlling Techniques – Management by Objectives, Management by Exception and Total Quality Management.	12
<b>VI</b>	<b>Emerging Trends in Management:</b> Meaning and Objectives of Strategic Management, Knowledge Management and Stress Management.	6

**Statements of Course Outcomes (COs)**

**By the end of the course, the student will be able**

<b>CO-1</b>	To introduce the basic concepts of management and the skills required for a good administrator.
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<b>CO-2</b>	To impart the fundamental thoughts of management and different approaches to Management.
<b>CO-3</b>	To convey the significance of planning and the steps and approaches of planning.
<b>CO-4</b>	To put across the skills required for organizing and for effective delegation of authority.
<b>CO-5</b>	To express the need for directing and controlling in an organization for effective management.
<b>CO-6</b>	To comprehend the concept of need for knowledge management and the ways of coping up with stress.

**I SEM – B.Com**  
**Subject – Business Environment and Government Policy**

<b>UNIT</b>	<b>Content</b>	<b>Hours Allotted</b>
<b>I</b>	<b>Introduction to Business Environment:</b> Objectives of Business, Internal and External Environmental Factors, Business, Society and Government International Business Environment.	<b>12</b>
<b>II</b>	<b>Business Environment:</b> Meaning, Objectives of Business, Features of Business, Business Environment, Internal and External Environment - Economic Environment, Social Environment, Cultural Environment, Demographic Environment, Legal Environment, Technological Environment, and Emerging Scenario and Business Policy.	<b>13</b>
<b>III</b>	<b>Globalization:</b> Introduction, Process, Impact of Globalization, World Trade Organization (WTO) – Objectives, Structure and Functions.	<b>12</b>
<b>IV</b>	<b>Multi-national Corporations (MNCs):</b> MNCs- Meaning, Benefits and Drawbacks; Foreign Collaborations, Joint Ventures, Franchising and Strategic Alliance.	<b>9</b>
<b>V</b>	<b>Technology in Business:</b> Introduction, Need and Importance, Technological Factors influencing Business, Benefits and Limitations of Modern Technology to Business.	<b>6</b>
<b>VI</b>	<b>Business and Government:</b> Introduction, Government Intervention and Economic Growth, Regulatory Growth, Promotional Growth, Inter Personal Growth and Planning Growth.	<b>12</b>

**Statements of Course Outcomes (COs)**

**By the end of the course, the student will be able**

<b>CO-1</b>	Introduce the Students to learn the importance of Business Economics.
<b>CO-2</b>	Understand the different concepts of economics such as demand, supply, utility etc.
<b>CO-3</b>	Applies economic analysis in the formulation of business policies.
<b>CO-4</b>	Understanding the students uses the economic reasoning to problems of business.
<b>CO-5</b>	Appreciate key concepts from business ethic and technology in business.

**II SEM – B.Com**  
**Subject – Advanced Financial Accounting**

<b>UNIT</b>	<b>Content</b>	<b>Hours Allotted</b>
<b>I</b>	<b>Hire Purchase Accounting</b> (14 hours): Meaning of Hire Purchase, Hire Purchase vs Sales, Entries and Ledger Accounts in the books of Hire Purchaser and Hire Vendor.	<b>16</b>
<b>II</b>	<b>Departmental Accounts</b> (12 hours): Meaning and Objectives of Departmental Accounts, Difference between Departmental Accounts and Branch Accounts, Apportionment of common expenses among different Departments, Preparation of Departmental Trading, and Profit and Loss Account in Columnar Form and Preparation of Balance Sheet.	<b>08</b>
<b>III</b>	<b>Branch Accounts</b> (14 hours): Preparation of Accounts in the books of Head Office only including the preparation of Trading, and Profit and Loss Account for Verification – (a) Branch which deals in Cash and Credit Sales, and (b) Branch which receives Goods at Invoice Price (excluding Stock and Debtor System, Incorporation Entries and Foreign Branches).	<b>14</b>
<b>IV</b>	<b>Fire Insurance Claims</b> (10 hours): Fire Insurance Claims with Average Clause excluding Abnormal Loss of goods (problems only on Loss of Stock).	<b>10</b>
<b>V</b>	<b>Royalty Accounts excluding Sub-lease</b> (14 hours): Meaning of Royalty, Minimum Rent, Short Workings, Recoupment of Short Workings, Lessor, Lessee, Preparation of Journal Entries and Ledger Accounts in the books of Lessor and Lessee.	<b>16</b>

### Statements of Course Outcomes (COs)

<b>CO-1</b>	To make aware of the system of Hire Purchasing and accounting treatment for the same.
<b>CO-2</b>	To understand the scope and accounting methods used in departmental accounting.
<b>CO-3</b>	To familiarize the concept of Branch account and its system.
<b>CO-4</b>	To learn the objectives, procedures and terms & conditions for claiming the fire insurance in accounting.
<b>CO-5</b>	To provide knowledge about the technique for preparing different accounts in royalties.

### II Semester – B.Com Subject – Indian Financial System

UNIT	Content	Hours Allotted
<b>I</b>	<b>Introduction:</b> Nature and Role of Financial System in India; Regulatory Bodies – Reserve Bank of India, Securities and Exchange Board of India, Financial Services, Financial Markets, and Financial Institutions (an overview of the structure).	10
<b>II</b>	<b>Capital Market in India:</b> New Issue Market, Secondary Market – Functions, Listing Procedure; Bombay Stock Exchange, National Stock Exchange, Securities and Exchange Board of India – Functions; Stock Trading Corporation.	12
<b>III</b>	<b>Commercial Banks:</b> Commercial Banks - Functions, RBI Functions and Importance.	12
<b>IV</b>	<b>Money Market:</b> Indian Money Market - Composition and Structure, Call Money Market, Treasury Bill Market, Commercial Papers and Certificates of Deposit, Marketing for Government Securities.	10
<b>V</b>	<b>Non-banking Financial Institutions:</b> NBFIs - Meaning, Importance and their Role; Types of Finance - IDBI, ICICI, LIC, NABARD, etc.	10
<b>VI</b>	<b>Factoring:</b> Meaning and Types; Venture Capital – Meaning, Types, Process of obtaining Venture Capital; Securitization of Debts – Meaning and Scope.	10

## Statements of Course Outcomes (COs)

By the end of the course, the student will be able

<b>CO-1</b>	To outline the structure and functions of Indian Financial System.
<b>CO-2</b>	To illustrate the functioning of financial market in India.
<b>CO-3</b>	To evaluate the functioning of various institutions.
<b>CO-4</b>	To understand the financial instruments available for investment.
<b>CO-5</b>	To enable students to understand the functioning of NBFIs
<b>CO-6</b>	To impart the knowledge of factoring.

### II SEM – B.Com Subject – Human Resources Management

UNIT	Content	Hours Allotted
<b>I</b>	<b>Human Resource Management:</b> Meaning and Definition of HRM, Evolution of HRM in India, Scope, Objectives, Concepts, Functions and its Strategic Role, and Recent trends in HRM and HRD.	12
<b>II</b>	<b>Human Resource Planning:</b> Human Resource Planning, Job Analysis and Job Design, and Recruitment and Selection Process including E-Recruitment and Selection.	12
<b>III</b>	<b>Employee Training:</b> Meaning of Training, Need for Training, Importance, Steps in Training Programme, Methods of Training. Performance, Appraisal – Terminology Used, Evaluation Process, Methods and Problems	14
<b>IV</b>	<b>Recruitment and Selection :</b> Meaning, Nature and Purpose, Wage Level and Structures, Wage Determination Process, Theory of Wages, Principles and Factors influencing Wage and Salary Structure and Administration, Rewards and Incentives.	14
<b>V</b>	<b>Human Relations:</b> Meaning, Importance, Objectives, Motivation Theories, Employee Morale, Communication, Leadership, Employee Welfare, Health and Safety, Maintenance of HR Data Base, Challenges and Opportunities in Globalized Era and Outsourcing of HR Functions.	12

## Statements of Course Outcomes (COs)

**By the end of the course, the student will be able**

<b>CO-1</b>	To introduce the basics of human resource management and the trends in human resource development.
<b>CO-2</b>	To impart the skills to manage various functions of human resource management in order to provide the professional approach and outlook.
<b>CO-3</b>	To make the student understand the basic concept and significance of organizational behavior
<b>CO-4</b>	To understanding of Principles and Factors influencing Wage and Salary Structure and Administration, Rewards and Incentives.
<b>CO-5</b>	To understand human relations

## **II Semester – B.Com Subject – Methods for Business Decisions**

<b>UNIT</b>	<b>Content</b>	<b>Hours Allotted</b>
<b>I</b>	<b>Number System:</b> Different Base Number Binary System, Base Five System only.	5
<b>II</b>	<b>Indices:</b> Indices - Meaning, Laws and Application for Simplification, Logarithm – Definition and its Application for Simplification (using Log Table), Permutations and Combination, Simple Problems.	10
<b>III</b>	<b>Commercial Arithmetic:</b> Problems on Simple Interest and Compound Interest, Annuities, Present and Future Value of Annuity, Discounting of Bill of Exchange (Present Worth, Future Face Value, Trade Discount and Banker Discount, Bankers Gain and Amount Receivables).	10
<b>IV</b>	<b>Ratio, Proportion and Variations:</b> Problems on Speed, Time and Work Completion, Percentages, Problems on finding Rate, Percentage and Quantity relating to Trade Activities (Cost Price, Selling Price and Profit Percentage).	14
<b>V</b>	<b>Theory of Sets:</b> Elements of a Set, Methods of Describing a Set, Types of Sets and Operations, Demargans Law, Venn Diagram and their application to Theory of Sets.	13
<b>VI</b>	<b>Theory of Equations:</b> Simple Linear Equations, Simultaneous Linear Equation (Elimination and Cross Multiplication Methods only), Quadratic Equation, Pure Quadratic, Affected Quadratic Equations, Factorization and Sridharacharya's Method.	12



## Statements of Course Outcomes (COs)

**By the end of the course, the student will be able**

<b>CO-1</b>	To understand basics of uses of numbers in the areas of mathematics.
<b>CO-2</b>	To apply the concepts of simple logarithm and methods of solving permutation and combination.
<b>CO-3</b>	To recall the theory of arithmetic progression and calculation of interest.
<b>CO-4</b>	To use ratios and proportions in business and be able to differentiate methods used for different problems.
<b>CO-5</b>	To determine the different theories of sets and its application on set theory.
<b>CO-6</b>	To compute the different methods of equations.

### **III Semester – B.Com** **Subject – Corporate Accounting**

<b>UNIT</b>	<b>Content</b>	<b>Hours Allotted</b>
<b>I</b>	<b>Valuation of Shares:</b> Valuation of Shares - Meaning and Need for Valuation, Methods of Valuation of Shares - Net Assets Method, Yield Method and Fair Value Method.	<b>12</b>
<b>II</b>	<b>Company Accounts:</b> Final Accounts of Joint Stock Companies (Vertical Format Method) including Publishing Companies and Hotels.	<b>16</b>
<b>III</b>	<b>Underwriting of Shares and Debentures:</b> Meaning, Definition and Types of Underwriting – (a) Open, (b) Pure, and (c) Firm Underwriting; Problems on Underwriting of Shares and Debentures.	<b>15</b>
<b>IV</b>	<b>Company Accounts - Other Issues:</b> Buyback of Shares, Issue of Bonus Shares and Right Issue.	<b>9</b>
<b>V</b>	<b>Company Accounts:</b> Profit prior to Incorporation - Meaning and calculation of Profit with the help of Time, Sales and Weighted Ratios.	<b>12</b>

## Statements of Course Outcomes (COs)

**By the end of the course, the student will be able**

<b>CO-1</b>	To make them aware about Valuation of Shares and debentures
<b>CO-2</b>	To give an exposure to the company accounts of joint stock company
<b>CO-3</b>	To keep them aware about computing methods of underwriting of shares & debentures.
<b>CO-4</b>	Keep them aware about Buy Back of Share, Bonus Shares and Right Issue.
<b>CO-5</b>	To give an exposure to the Pre and Post Incorporation of Profit and Prepare financial statements accordingly.

## III SEM – B.Com Subject – Corporate Administration

UNIT	Content	Hours Allotted
<b>I</b>	<b>Introduction to Indian Companies Act, 1956</b> (15 hours): Company –Definition and Characteristics, Kinds of Companies - Private, Public Company, Statutory Company, Foreign Company, Holding Company, Subsidiary Company, and Licensed Companies; Company Secretary – Meaning and Definition of Company Secretary, Legal Position, Qualification and Appointment, Duties, Rights and Liabilities of a Company Secretary.	<b>15</b>
<b>II</b>	<b>Formation of a Company</b> (12 hours): Stages involved in formation (in brief), Conversion of Public Company into a Private Company and vice-versa, Basic Documents of a Company - Memorandum Association, Articles of Association, Prospectus, Statement in lieu of Prospectus, Misleading Prospectus and its Consequences.	<b>12</b>
<b>III</b>	<b>Share Capital and Membership of a Company</b> (14 hours): Equity Shares and Preferences Shares including Distinction, Issue of Shares, Book Building, Allotment of Shares, Essentials of Valid Allotment, Letters of Allotment and Regret, Demat Accounts, Right Shares and Bonus Shares, Lien on Shares, Differences between Debentures and Shares, Methods of becoming a Member, Termination of Membership, Rights and Duties of Members, Register of Members, Book Closure.	<b>14</b>
<b>IV</b>	<b>Borrowing Powers of a Company, Dividend and Interest</b> (8 hours): Ultra-virus Borrowings, Fixed v/s Floating Charge, Brief note on Mode of Charges, Registration of Charges, Dividend – Legal Provisions relating to Declaration and Payment of Dividend, Dividend Warrant, Unclaimed Dividend, Ex-Dividend and cum-Dividend, Interim Dividend, Payment of Interest; Differences between Interest and Dividend.	<b>08</b>
<b>V</b>	<b>Company Management and Meetings</b> (15 hours): Directors – Legal Position, Number of Directors, Qualification and Disqualification of Directors, Appointment of Directors, Number of Directorship, Vacation of Office, Removal of Directors; Powers, Liabilities and Remuneration of Directors, Meetings and Types – Board Meetings, General Meetings, Special Meetings, Annual General Meeting, Extra-ordinary General Meeting – Statutory Requirements, Notice of a Meeting, Agenda, Quorum, Proxy, Chairperson, Methods of Voting; Resolutions – Ordinary and	<b>15</b>

	Special Resolutions, and distinction between Ordinary and Special Resolutions; Meaning of Minutes and its Contents.	
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### Statements of Course Outcomes (COs)

**By the end of the course, the student will be able**

<b>CO-1</b>	Make the students understand about business and corporate law
<b>CO-2</b>	Make the students understand about companies and its types
<b>CO-3</b>	To make student aware about companies shares capital and memberships of company
<b>CO-4</b>	To make aware about companies power to borrow, issue of dividend and interest.
<b>CO-5</b>	To understand the types of meeting and its types.

### III Semester – B.Com Subject – Fundamentals of Computer Technology

UNIT	Content	Hours Allotted
<b>I</b>	<b>Computer Concepts:</b> Evolution of Computers, History, Generation, Classification of Computers, Digital, Analog, Hybrid, Mini, Micro, Mainframe/Super Computers, Personal Computer - Tablet PC, Note Book PC, Laptop, Desk Top PC; Application of Computers in Business and Office Environment and other areas.	6
<b>II</b>	<b>Computer Hardware and Software:</b> Definitions of Computer System, Hardware and Software, Types of Software, System Software and Application Software, Operating System - Meaning and Functions; Programming Languages - Low Level Languages and High Level Language - Meaning, Advantages and Disadvantages, Language Processors - Assembler, Interpreter and Compiler. Windows Explorer Menus, File, Edit, View and Tools.	6
<b>III</b>	<b>Peripheral Devices:</b> Block Diagram of a Digital Computer System and Functions of each block; Input and Output Devices - Keyboard, Mouse, Scanner, Joystick, OMR, OCR, Barcode Reader, Modem; Printer – Types of Printers, Web-Camera, Visual Display Units – CRT, LCD and LED; Computer Memory - Main Memory/Primary Memory – RAM and ROM;	8

	Types of ROM, Cache Memory and Secondary Memory; Hard Disk, CD-ROM, DVDRW and Pen Drive.	
<b>IV</b>	<b>MS-WORD:</b> Features, Advantages, Basic Operations - Word Opening Screen Elements, Creating, Opening and Saving of Word Document; Formatting, Margin, Paper Selection, Undo-Redo, Spell Check, Alignment, Insert Table; Mail Merge; MS-Word Shortcut Keys.	20
<b>V</b>	<b>MS-EXCEL:</b> Features, Advantages, MS-Excel Program Window Elements; Managing Workbooks - Create, Open, Save and Close; Managing Worksheets - Naming, Inserting, Moving, Copying and Deleting; Navigation in MS-Excel; Standard Toolbar Elements; Types of Cell Data, Entering Data, Inserting and Deleting Cells, Rows and Columns, Formatting Toolbar Elements, Basic Formulas, Types of Cell Referencing, and Practical's in MS-Excel Sheets.	24

**Statements of Course Outcomes (COs)**

**By the end of the course, the student will be able**

<b>CO-1</b>	Bridge the fundamental concepts of computers with the present level of knowledge of the students.
<b>CO-2</b>	Familiarize operating systems, programming languages, peripheral devices, networking, multimedia and internet
<b>CO-3</b>	Understand binary, hexadecimal and octal number systems and their arithmetic.
<b>CO-4</b>	Understand how logic circuits and Boolean algebra forms as the basics of digital computer.
<b>CO-5</b>	Demonstrate the building up of Sequential and combinational logic from basic gates.
<b>CO-6</b>	Understand the MS-WORD and MS-EXCEL

**III Semester – B.Com**  
**Subject – Principles of Marketing**

UNIT	Content	Hours Allotted
<b>I</b>	<b>Introduction</b> : Marketing - Nature, Functions, and Scope; Marketing Concepts – Traditional and Modern; Selling vs. Marketing, Marketing Mix.	10
<b>II</b>	<b>Product</b> : Concept of Product, Consumer and Industrial Goods, Product Life Cycle, Product Planning and Development, Why New Product Fails? Packaging – Role and Functions, Branding – Importance and Types; and Labeling.	12
<b>III</b>	<b>Price</b> : Concept of Price, Importance, Objective, Factors affecting Pricing Decisions, and Pricing Methods.	10
<b>IV</b>	<b>Physical Distribution</b> : Concept and Role, Types of Distribution Channels, Factors influencing in Channel Selection, Role of Retailers, Wholesalers and Dealers in Distribution.	10
<b>V</b>	<b>Promotion</b> : Concept and Importance of Promotion, Promotion Mix – (a) Advertising - Concept, Types and Criticism; (b) Personal Selling – Importance and Functions of Sales Personnel; (c) Sales Promotion – Importance and Types.	12
<b>VI</b>	<b>Market Segmentation and Consumer Behavior</b> : Concept and Factors influencing Consumer Behavior (Physical, Psychological, Socio-Cultural and Personal Factors), Importance and Bases for Market Segmentation.	10

**Statements of Course Outcomes (COs)**

**By the end of the course, the student will be able**

<b>CO-1</b>	Understand basics of marketing and difference between traditional & modern marketing
<b>CO-2</b>	Know different types of products. Product life cycle, packaging and branding of products

CO-3	Find out best pricing policies and things to be considered during fixation of selling price
CO-4	Understand best means of distribution, different channels available for the distribution
CO-5	Know importance of promotional activities, personal selling and different sales promotional types
CO-6	Find the different types of consumer, their behaviour and importance of market segmentation

**III SEM – B.Com**  
**Subject – Environmental Studies**

UNIT	Content	Hours Allotted
I	<b>The Multidisciplinary Nature of Environmental Studies:</b> Definition, scope and importance Need for public awareness.	2
II	<b>Natural Resources:</b> Renewable and non-renewable resources: Natural resources and associated problems. <b>(a) Forest resources:</b> Use and over-exploitation, deforestation, Case Studies. Timber extraction, mining, dams and their effects on forests and tribal people. <b>(b) Water resources:</b> Use and over-utilization of surface and ground water, floods, drought, conflicts over water, dams-benefits and problems. <b>(c) Mineral resources:</b> Use and exploitation, environmental effects of extracting and using mineral resources, case studies. <b>(d) Food resources:</b> World food problems, changes caused by agriculture and over-grazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity, case studies. <b>(e) Energy resources:</b> Growing energy needs, renewable and non-renewable energy sources, use of alternate energy sources, Case studies. <b>(f ) Land resources:</b> Land as a resource, land degradation, man induced landslides, soil erosion and desertification. Role of an individual in conservation of natural resources. Equitable use of resources for sustainable life styles.	8
III	<b>Ecosystems:</b> Concept of an ecosystem, Structure and function of an ecosystem, Producers, consumers and decomposers, Energy flow in the ecosystem, Ecological succession, Food chains, food webs and ecological pyramid, Introduction, types, characteristic features, structure and function of the following ecosystem: (a) Forest ecosystem (b) Grassland ecosystem (c) Desert ecosystem (d) Aquatic ecosystem (ponds, streams, lakes, rivers, oceans, Estuaries).	6
IV	<b>Bio-diversity and its Conservation:</b> Introduction, Definition: genetic, species and ecosystem diversity, Bio-geographical classification of India. Value of biodiversity: consumptive use, productive use, social, ethical, aesthetic and option values. Biodiversity at global, national and local levels. India as a mega-diversity nation. Hot-spots of biodiversity. Threats to biodiversity: habitat loss, poaching of wildlife, man-wildlife conflicts. Endangered and	8

	endemic species of India. Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity.	
V	<b>Environmental Pollution:</b> Definition, Causes, effects and control measures of: (a) Air pollution (b) Water pollution (c) Soil pollution (d) Marine pollution (e) Noise pollution (f) Thermal pollution (g) Nuclear hazards. Solid waste management : Causes, effects and control measures of urban and industrial wastes. Role of an individual in prevention of pollution. Pollution case studies. Disaster management: floods, earthquake, cyclone and landslides.	8
VI	<b>Social Issues and the Environment:</b> From Unsustainable to Sustainable development. Urban problems related to energy. Water conservation, rain water harvesting, watershed management. Resettlement and rehabilitation of people: its problems and concerns. Case studies. Environmental ethics: Issues and possible solutions. Climate change, global warming, acid rain, ozone layer depletion, nuclear accidents and holocaust. Case studies. Wasteland reclamation. Consumerism and waste products. Environment Protection Act. Air (Prevention and Control of Pollution) Act. Water (Prevention and Control of Pollution) Act. Wildlife Protection Act. Forest Conservation Act. Issues involved in enforcement of environmental legislation. Public awareness.	7
VII	<b>Human Population and Environment:</b> Population growth, variation among nations. 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.	6
VIII	<b>Human Population and Environment:</b> Population growth, variation among nations. 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.	6

### Statements of Course Outcomes (COs)

#### By the end of the course, the student will be able

CO-1	To understand key concepts from economic, political, and social analysis as they pertain to the design and evaluation of environmental policies and institutions.
CO-2	To appreciate concepts and methods from ecological and physical sciences and their application in environmental problem solving.
CO-3	To appreciate the ethical, cross-cultural, and historical context of environmental issues and the links between human and natural systems.
CO-4	To reflect critically about their roles and identities as citizens, consumers and environmental actors in a complex, interconnected world.
CO-5	To understand core concepts and methods from ecological and physical sciences and their application in environmental problem-solving.
CO-6	To appreciate key concepts from economic, political, and social analysis as they pertain to the design and evaluation of environmental policies and institutions.

<b>CO-7</b>	To appreciate the ethical, cross-cultural, and historical context of environmental issues and the links between human and natural systems.
<b>CO-8</b>	To appreciate the ethical, cross-cultural, and historical context of environmental issues and the links between human and natural systems.
<b>CO-9</b>	To reflect critically about their roles and identities as citizens, consumers and environmental actors in a complex, interconnected world.

#### **IV Semester – B.Com**

#### **Subject – Advanced Corporate Accounting-II**

<b>UNIT</b>	<b>Content</b>	<b>Hours Allotted</b>
<b>I</b>	<b>Banking Company Accounts:</b> Preparation of Profit and Loss Account, and Balance Sheet under New Regulations (covering various Schedules) – Impact of Non-performing Assets on Banking Business.	16
<b>II</b>	<b>Life Insurance Company Accounts:</b> Preparation of Revenue Accounts and Balance Sheet; Calculation of Profit by Preparing Valuation Balance Sheet (Vertical Form).	16
<b>III</b>	<b>General Insurance Company Accounts:</b> Fire, Accident, and Marine Insurance, Preparation of Revenue Accounts, Profit and Loss Account, and Balance Sheet (Vertical Format).	16
<b>IV</b>	<b>Double Account System:</b> Introduction – Characteristics of Double Accounts, Formats, Limitations of Double Account System, Final Accounts of Electricity Supply Companies – Problems on the preparation of Operating Revenue, Operating Expenses & Capital Account & General Balance Sheet.	12
<b>V</b>	<b>Social Responsibility Accounting:</b> Meaning and Definition, Features and Objectives of Social Responsibility Accounts (theory only).	4

#### **Statements of Course Outcomes (COs)**

#### **By the end of the course, the student will be able**

<b>CO-1</b>	To make them aware about preparation of Banking Company Accounts & impact of NPA.
<b>CO-2</b>	To keep them aware about determination of profit by preparing balance sheet of Life Insurance Company.



<b>CO-3</b>	To keep them aware about preparation of various types of General Insurance Company accounts.
<b>CO-4</b>	To enable the students to maintain the double account system and final accounts of Electricity Supply Companies.
<b>CO-5</b>	To enable the students to gain an idea about Social Responsibility Accounting.

**IV SEM – B.Com**  
**Subject – Business Regulations**

<b>UNIT</b>	<b>Content</b>	<b>Hours Allotted</b>
<b>I</b>	<b>Introduction to Law of Contract</b> (18 hours): Meaning and Scope of Business Laws; Indian Contract Act, 1872 - Meaning, Definition and Types of Contract, Essentials – Offer, Acceptance and Consideration, Capacity of Parties, Free Consent, Legality of Object, Remedies for Breach of Contract, and Quasi Contract.	<b>18</b>
<b>II</b>	<b>Sale of Goods Act, 1930</b> (16 hours): Definition of Buyer, Seller, Contract of Sale; Goods – Existing, Future and Specific Goods; Documents to the Title of Goods, Essentials of Contract of Sale, Sale and Agreement to Sell, Price and Mode of Fixing of Price, Conditions and Warranties – Essentials of Conditions and Warranties, Caveat Emptor and Exceptions to the Rule of Caveat Emptor, Transfer of Ownership and Rules regarding Passing of Property, Unpaid Seller and Rights of Unpaid Seller and Rights of a Buyer.	<b>16</b>
<b>III</b>	<b>Intellectual Property Legislations</b> (14 hours): Meaning and Scope of Intellectual Properties, Forms of Intellectual Properties Patents, Rights and Duties of Patentee, Infringement of Patent – Relief available; Trade Marks - Assignment and Transmission of Trade Marks, Infringement, Action against Infringement; Copy Rights – Meaning, Infringement and Remedies available; Procedure for grant of Process and Product Patents; and WTO Rules as to Patents (in brief).	<b>14</b>
<b>IV</b>	<b>Consumer Protection Act, 1986</b> (10 hours): Objectives; Definitions of Consumer, Consumer Dispute, Complaint, Complainant, Deficiency, Service, Restrictive/Unfair Trade Practices; Rights of Consumers; Consumer Protection Council, Consumer Grievances Redressal Agencies – District Forum, State Commission, and National Commission.	<b>10</b>
<b>V</b>	<b>Cyber Law/Information Technology Act, 2000</b> (6 hours): Objectives, Definition of different Terms, Salient Features, Provisions pertaining to Piracy and related Offences and Penalties, and Cyber Appellate Tribunal	<b>06</b>

## Statements of Course Outcomes (COs)

By the end of the course, the student will be able

<b>CO-1</b>	To create the awareness Indian contract Act- 1932 and its essentials.
<b>CO-2</b>	Critically evaluate conditions and warranties of sale of goods act.
<b>CO-3</b>	To understand the knowledge about intellectual property rights, copy rights.
<b>CO-4</b>	To aware about consumer rights and its acts and agencies.
<b>CO-5</b>	To create awareness on cyber law and information technology act.

### IV Semester – B.Com Subject – Computer Applications in Business

<b>UNIT</b>	<b>Content</b>	<b>Hours Allotted</b>
<b>I</b>	<b>Introduction to Internet:</b> Meaning of Internet and Intranet, LAN, WAN, MAN, WWW; Advantages of Internet, E-mail - Meaning, Advantages, Steps in creating e-mail ID, Internet Browsing, Information through Web Sites, Search Engines, Browser (Internet Explorer).	8
<b>II</b>	<b>Power Point Introduction:</b> Start, End, Open, Format, Edit, Print and Save a Presentation; Insert, Format, and Modify Text, Select a Design Template, Create a Title Slide, Create a Multi-Level Bulleted List Slide, Display and Print in Black and White, Describe the Speech Recognition Capabilities of Power Point, Add Slides to, and Delete Slides from a Presentation.	8
<b>III</b>	<b>Power Point – Advanced:</b> Create a Presentation from an Outline and use Outline Features, Change the Slide Layout, Insert and Edit Clip Art, Add a Header Footer, Add Animation and Slide Transition Effects, Create Presentations using Embedded Visuals, Import and Outline Created in Microsoft Word, Modify a Clip, Create a Slide Background using a Picture, Customize Graphical Bullets, Create an Embed Organizational Chart, Insert and Format a Table into a Slide, Add an Animation Scheme to Selected Slides, Print Handouts, and Rearrange Slides.	14
<b>IV</b>	<b>Tally (9.0):</b> Features, Advantages, Menus in Tally, Create a Company, Ledger Creation with VAT class and Group Assignment, Group Creation, Creating Inventory of Products, Activate Company Features (F11), and Configuration of Tally (F12).	14
<b>V</b>	<b>Tally-Vouchers:</b> Voucher Types, Exercises in Making Voucher Entries, Display and Printing of Final Accounts – Balance Sheet, Profit and Loss Account; Trial Balance, Stock Summary, Computation of VAT and TDS.	20

## Statements of Course Outcomes (COs)

**By the end of the course, the student will be able**

<b>CO-1</b>	Bridge the fundamental concepts of computers with the present level of knowledge of the students
<b>CO-2</b>	Familiarize operating systems, programming languages, peripheral devices, networking, multimedia and internet
<b>CO-3</b>	Understand binary, hexadecimal and octal number systems and their arithmetic.
<b>CO-4</b>	Understand how logic circuits and Boolean algebra forms as the basics of digital computer.
<b>CO-5</b>	Demonstrate the building up of PowerPoint.
<b>CO-6</b>	Understand the Tally and Tally Vouchers.

**IV Semester – B.Com**  
**Subject – Management of Banking Operations**

<b>UNIT</b>	<b>Content</b>	<b>Hours Allotted</b>
<b>I</b>	<b>Banker and Customer:</b> Relationship - Meaning of Banker and Customer, General and Special Relationships; Types of Accounts - Savings Account, Current Account and Fixed Deposit Account; Procedure for Opening the above Accounts.	12
<b>II</b>	<b>Special Types of Customers:</b> Minor/Joint Account, Partnership Account, Joint Stock Companies, Trustees, Clubs and Associations.	12
<b>III</b>	<b>Negotiable Instruments:</b> Meaning and Definition; Kinds of Negotiable Instruments; Meaning, Definition and Features of Promissory Notes, Bill of Exchanges, Cheques – Crossing of Cheques, Types of Crossing, Material Alteration, Endorsement - Meaning, Essentials and Kinds of Endorsement	12
<b>IV</b>	<b>Banking Operations:</b> Collecting Banker – Meaning, Duties and Pre-cautions to be Taken, Statutory Protection to Collecting Banker; Paying Banker – Meaning, Pre-cautions, Statutory Protection to Paying Banker; Dishonor of Cheques - Grounds for Dishonor, Consequences of wrongful Dishonor of Cheques; Lending Banker - Principles of Bank Lending, Kinds of Lending Loans and Cash Credits, Overdrafts, Bills Discounting, Letter of Credit; NPA - Meaning and Circumstances.	20

<b>V</b>	<b>Technology in Banks:</b> E-Banking, Debit and Credit Cards, Internet Banking, ATM, Electronic Fund Transfer, MICR, DEMAT, and RTGC.	6
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**Statements of Course Outcomes (COs)**

**By the end of the course, the student will be able**

<b>CO-1</b>	To make the student understand the basic concepts of relationship between banker and customer.
<b>CO-2</b>	To provide necessary knowledge of types of bank accounts available for customers.
<b>CO-3</b>	To provide an insight about negotiable instruments for investment.
<b>CO-4</b>	To understand the roles & responsibilities of collecting banker crossing of cheques and dishonor of cheques.
<b>CO-5</b>	To keep the students aware about the technologies introduced in banking system.

**IV SEM – B.Com  
Subject – Indian Constitution**

<b>UNIT</b>	<b>Content</b>	<b>Hours Allotted</b>
<b>I</b>	<b>Framing of the Constitution and Major Features:</b> Constituent Assembly at Work, Preamble and Salient Features, Citizenship, Fundamental Rights, Directive Principles of State Policy, and Fundamental Duties.	<b>14</b>
<b>II</b>	<b>Union and State Legislatures:</b> Composition, Powers and Functions; Presiding Officers, Law Making Process, Committees of Parliament, Decline of Legislatures, and Reforms.	<b>16</b>
<b>III</b>	<b>Union and State Executive:</b> President and Vice-President – Elections, Powers and Functions; Prime Minister and Council of Ministers – Powers and Functions; Governor, Chief Minister and Council of Ministers – Powers and Functions; and Debate over Parliamentary and Presidential Forms of Government.	<b>16</b>
<b>IV</b>	<b>Judiciary:</b> Supreme Court and High Courts – Composition, Jurisdiction and Functions; and Judicial Activism.	<b>14</b>

## Statements of Course Outcomes (COs)

**By the end of the course, the student will be able**

<b>CO-1</b>	To recall the structure of constitution, to list the fundamental rights, features fundamental duties and preamble and directive principles of constitution
<b>CO-2</b>	To illustrate the powers and functions of various committees framed by Indian constitution.
<b>CO-3</b>	To identify the organizational structure of Indian constitution, the roles and functions of Ministerial committees
<b>CO-4</b>	To distinguish the roles, powers and functions of judiciary.

## V SEM – B.Com 501 - Financial Management

<b>UNIT</b>	<b>Content</b>	<b>Hours Allotted</b>
<b>I</b>	Meaning of Financial Management, Scope and Functions of Financial Management, Objectives of Financial Management; Time Value of Money – Present Value of Future Money, and Future Value of Present Money – Single Cash Flow and Stream of Cash Flows – even and uneven Cash Flows, and Simple Problems.	<b>10</b>
<b>II</b>	Sources of Financing – Short term and Long term, Capital Structure – Meaning and Factors influencing Capital Structure; Leverages – Operating Leverage, Financial Leverage, and Combined Leverage; Earnings per Share, and Problems on Leverages and Earnings per Share.	<b>15</b>
<b>III</b>	Meaning of Cost of Capital; Cost of Debt – Redeemable and Perpetual; Cost of Preference Share Capital – Redeemable and irredeemable Shares; Cost of Equity – Dividend Yield, Earning Yield and Dividend Yield plus Growth Methods; Cost of Retained Earnings; Weighted Average Cost of Capital (WACC) and Problems on all Costs of Capital	<b>10</b>
<b>IV</b>	Capital Budgeting – Meaning and Importance, Investment Evaluation Techniques – Pay Back Period Method, Accounting Rate of Return Method, Net Present Value Method, Profitability Index Method and Internal Rate of Return (Average Return to Average Investment) Method, Problems on all these Investment Evaluation Techniques.	<b>15</b>
<b>V</b>	Working Capital – Meaning and Concept of Working Capital, Types of Working Capital, Factors affecting Working Capital, Working Capital Cycle (Operating Cycle), Problems on estimation of Working Capital requirement (Current Assets and Current Liabilities Method only).	<b>10</b>
<b>VI</b>	Meaning and Forms of Dividend, Types of Dividend Policy, Determinants of Dividend Policy, and Walter’s Model (only theory).	<b>4</b>

## Statements of Course Outcomes (COs)

By the end of the course, the student will be able

<b>CO-1</b>	Demonstrate the applicability of the concept of Financial Management to understand the managerial Decisions and Corporate Capital Structure.
<b>CO-2</b>	To create an awareness about Sources of Finance, capital structure and Leverages.
<b>CO-3</b>	To make them understand the cost of capital in wide aspects.
<b>CO-4</b>	Identifying importance of Capital budgeting, manage the future cash inflow and outflow in the capital budgeting.
<b>CO-5</b>	To enable them to understand working capital management.
<b>CO-6</b>	Constructing the dividend policy for the business organization.

## V SEM – B.Com Subject – Income Tax -I

<b>UNIT</b>	<b>Content</b>	<b>Hours Allotted</b>
<b>I</b>	<b>Brief History of Income Tax</b> (12 hours): Basic Concepts - Assessee, Person, Income, Casual Income, Assessment Year, Previous Year, Agricultural Income, Gross Total Income, Total Income, and Exempted Incomes under Section 10.	<b>12</b>
<b>II</b>	<b>Residential Status</b> (14 hours): Determination of Residential Status of an Individual and Incidence of Tax on the basis of Residential Status of Individual; Computation of Total Income of an Individual on the basis of Residential Status.	<b>14</b>
<b>III</b>	<b>Computation of Income under the head ‘Salary’</b> (24 hours): Meaning of Salary, Features, Allowances – Perquisites and their Valuation, Provident Funds and their Income Tax Provisions, Retirement Benefits – Gratuity, Earned Leave and Commutation of Pension.	<b>24</b>
<b>IV</b>	<b>Deductions</b> (10 hours): Under Sections 80C to 80U - 80C, 80CCD, 80D, 80DD, 80E, 80G and 80U; Problems on 80C and 80 G only, and Computation of Total Income based on Salary Income only.	<b>10</b>
<b>V</b>	<b>Income Tax Authorities and their Powers</b> (4 hours)	<b>04</b>

**Statements of Course Outcomes (COs)**

<b>CO-1</b>	To make aware about provisions of direct tax with regard to IT Act, 1961 and IT Rules, 1962.
<b>CO-2</b>	To make aware about agriculture income, residential status and incidence/charge of tax.
<b>CO-3</b>	To understand the various benefits, allowances and deductions available for individuals under the head of 'salary'.
<b>CO-4</b>	To understand the various deductions to be made from gross total income U/s 80-C to 80-U in computing total income.
<b>CO-5</b>	To make aware about the power and responsibilities of Tax authorities.

**V SEM – B.Com****Subject – Techniques for Business Decisions - I**

<b>UNIT</b>	<b>Content</b>	<b>Hours Allotted</b>
<b>I</b>	<b>Introduction to Statistics</b> - Meaning, Definitions, Functions, Scope and Limitations of Statistics and Distrust of Statistics.	<b>10</b>
<b>II</b>	<b>Data and its Collection</b> - Types of Data – Primary and Secondary Data – Methods for Collection of Primary Data – Sources of Secondary Data – Classification – Meaning and Types; Tabulation – Meaning, Rules for Construction of Tables, Parts of Statistical Table and Problems on Tabulation.	<b>12</b>
<b>III</b>	<b>Diagrammatic and Graphic Representation of Statistical Data</b> - Meaning, Types of Diagrams, Simple, Multiple, Subdivided and Percentage, Histogram – Location of Mode through Histogram and Frequency Polygon; and Ogive Curves – Location of Median and Quartiles through Ogive Curves.	<b>14</b>
<b>IV</b>	<b>Measures of Central Tendency</b> - Meaning and Definition, Types of Averages – Arithmetic Mean (Simple and Weighted), Median, Mode (excluding missing Frequency problems).	<b>16</b>
<b>V</b>	<b>Measures of Dispersion</b> - Meaning, Absolute and Relative Measures of Dispersion, Types of Dispersion – Range, Quartile Deviation, Standard	<b>6</b>

	Deviation, and Co-Efficient of each Method.	
<b>VI</b>	<b>Skewness</b> (6 hours): Meaning, Types of Skewness, Measures of Skewness, Absolute and Relative Measures of Skewness, Karl Pearson's Coefficient of Skewness and Bowley's Coefficient of Skewness	<b>6</b>

**Statements of Course Outcomes (COs)**

**By the end of the course, the student will be able**

<b>CO-1</b>	To define the importance of Statistics
<b>CO-2</b>	To classify the methods for collecting data
<b>CO-3</b>	To identify the statistical tools needed to solve various problems.
<b>CO-4</b>	To analyze statistical data using measures of central tendency
<b>CO-5</b>	To explain the different measures of dispersion
<b>CO- 6</b>	To test the skewness using various methods

**V SEM – B.Com**

**Subject – Elements of Cost Accounting**

<b>UNIT</b>	<b>Content</b>	<b>Hours Allotted</b>
<b>I</b>	<b>Introduction to Cost Accounting:</b> Meaning and Definition of Cost, Costing, Cost Accounting and Cost Accountancy, Limitations of Financial Accounting, Differences between Financial Accounting and Cost Accounting; Objectives and Scope of Cost Accounting; Advantages and Limitations of Cost Accounting, Methods and Techniques of Costing.	<b>8</b>
<b>II</b>	<b>Elements of Cost and other Basics:</b> Cost Unit, Cost Centre, Classification of Costs, Problems on Cost Sheet, Tenders, Quotations and Estimations	<b>12</b>
<b>III</b>	<b>Material Cost:</b> Material Cost - Meaning, Objectives and Essentials, Purchase of Materials – Centralized and Decentralized Purchasing, Purchase Procedure, Stores Control - Meaning and Techniques, Fixation of Stock Levels, EOQ, ABC Analysis, VED Analysis, Perpetual Inventory System, Bin Card, Stores Ledger, Pricing of Material Issues - FIFO, LIFO, Simple Average and Weighted Average Methods, and problems thereon	<b>12</b>
<b>IV</b>	<b>Labour Cost:</b> Labour Cost Control, Time Keeping and Time Booking, Treatment	<b>12</b>



	of Idle Time and Over Time, Labour Turnover, Methods of Wage Payment - Time Rate, Piece Rate and Incentives Plans - Halsey Plan, Rowan Plan, Emerson's Efficiency Plan, Statement of Wage Sheet, and problems thereon	
<b>V</b>	<b>Overhead Expenses:</b> Meaning, Classification of Overheads, Allocation and Apportionment of Overheads, Re-apportionment of Overheads - Direct Distribution, Step Ladder Method; Absorption of Overheads - Percentage on Direct Material Cost, Direct Labour Cost, Direct Labour Hour Rate and Machine Hour Rate; Problems on Allocation, Apportionment, Re-apportionment and Absorption of Overhead Expenses including Machine Hour Rate.	<b>12</b>
<b>VI</b>	<b>Reconciliation of Cost and Financial Accounts:</b> Reasons, Reconciliation Methods, and Problems on Reconciliation including Preparation of Cost Sheet, and Profit and Loss Account	<b>8</b>

**Statements of Course outcomes (COs)**

**By the end of the course, the student will be able**

<b>CO-1</b>	Understand the concept of cost accounting and to expose to a broad range of cost accounting concepts and their terminology.
<b>CO-2</b>	to gather knowledge on preparation of cost sheet in its practical point of view
<b>CO-3</b>	To facilitate the idea and meaning of material control with different methods and to know the methods of calculating stock consumption
<b>CO-4</b>	Develop the knowledge about remuneration and incentives plans
<b>CO-5</b>	Understand the concept of overhead cost and to understand the classification of overheads & methods of absorption
<b>CO-6</b>	Understand the reasons for differences in profits reported by cost accounting and financial accounting.

**Department of Commerce & Management Program:  
V Semester – B.Com  
Subject – Higher Accounts**

<b>UNIT</b>	<b>Content</b>	<b>Hours Allotted</b>
<b>I</b>	<b>Amalgamation:</b> Amalgamation, Absorption and Reconstruction of Joint Stock Companies (both Internal and External Reconstruction).	20
<b>II</b>	<b>Liquidation of Companies:</b> Preparation of Liquidator's Final Statement of Accounts.	14

<b>III</b>	<b>Holding Company Accounts:</b> Preparation of Holding Company Accounts, and Problems on Holding Company Accounts (excluding Gross and Chain Holdings)	14
<b>IV</b>	<b>Investment Accounting:</b> Meaning, Definition, and Features of Investment Accounting, and Preparation of Investment Accounts.	12
<b>V</b>	<b>Human Resource Accounting:</b> Meaning, Objectives, Methods, Advantages and Limitations (theory only).	4

### Statements of Course Outcomes (COs)

**By the end of the course, the student will be able**

<b>CO-1</b>	Enable the students to understand about Amalgamation, Absorption, internal and external reconstruction.
<b>CO-2</b>	Enable the students to gain an idea of Liquidation of Companies
<b>CO-3</b>	Make familiarize the students about knowledge regarding Holding Company Accounts.
<b>CO-4</b>	The students are enabled to know about Investment Accounting and preparation of Investments Accounts.
<b>CO-5</b>	Enable the students to know about Human Resource Accounting.

### V SEM – B.Com

#### Subject – Services Management

UNIT	Content	Hours Allotted
<b>I</b>	<b>Nature of Financial Services :</b> Meaning and Definition of Financial Services, Types of Financial Services - Stock Brokerage, Portfolio Management Services, Financial Services, Features and Classification, Scope, Fund and Non-fund based Activities.	14
<b>II</b>	<b>Mutual Funds:</b> Meaning and Classification of Mutual Funds, Importance and Risks, Venture Capital - Features and Forms of Venture Capital in India.	10
<b>III</b>	<b>Merchant Banking:</b> Meaning and Definition, Services of Merchant Banks,	10

	Role and Importance, Factoring - Concepts, Types and Functions of Factors.	
<b>IV</b>	<b>Stock Exchanges in India:</b> BSE, NSE and OTCEI, Trends in Stock Exchanges, Electronic Trading, Depository Services, and SEBI Regulations.	10
<b>V</b>	<b>Credit Cards:</b> Meaning, Types of Credit Cards, Credit Rating - Features, Advantages; CRISIL, CARE, and ICRA.	12
<b>VI</b>	<b>Leasing:</b> Introduction, Meaning and Types of Leasing, Leasing from the point of view of Lessee and Lessor; Hire Purchase Agreements; Consumer Finance – Hire Purchase and Installment.	8

### Statements of Course Outcomes (COs)

#### By the end of the course, the student will be able

<b>CO-1</b>	To List out the importance of financial services, types, fund and non fund based activities.
<b>CO-2</b>	To Illustrate the risks associated with mutual funds and venture capital funds.
<b>CO-3</b>	To develop the knowledge level of students to utilize the benefits of merchant banking and Factoring services.
<b>CO-4</b>	To examine the functions of Stock exchanges and its role and regulations imposed by SEBI, it helps students to gain the knowledge of working of stocks when funds are invested and derive maximum return and minimizing the risks.
<b>CO-5</b>	To explain the types of credit cards services provided by different institutions and working structure of Rating Agencies.
<b>CO-6</b>	To discuss the leasing financial services and it's functioning.

### V SEM – B.Com Subject – Quantitative Technique-1

<b>UNIT</b>	<b>Content</b>	<b>Hours Allotted</b>
<b>I</b>	<b>Unit-1: Arithmetic and Geometric Progression (8 hours):</b> Identify of series as AP and GP; Finding the $n^{\text{th}}$ term of AP and GP; Finding number of AP and GP upto $n^{\text{th}}$ terms; Finding arithmetic mean and geometric mean, Inserting arithmetic means and geometric means in between the given terms, and applications.	<b>08</b>

<b>II</b>	<b>Unit-2: Matrices and Determinants</b> (14 hours): Definition of Matrix and Examples, Types of Matrixes, Matrices Addition, Subtraction, Scalar Multiplication and Matrix Multiplication, Transpose of a Matrix and Inverse of the Matrix, Applications, Definition of Determinates - To Find the Determinant of a Square Matrix, Solving the Simultaneous Equations using Cromer's Rule Applications (Matrix Method).	<b>14</b>
<b>III</b>	<b>Unit -3: Differential Calculus</b> (12 hours): Variables - Definitions and Examples, Constants – Definitions and Examples, Functions (different Types), Limits of Different Functions, Differentiation of Linear Function, Finding Maxima and Minima (extreme Values), Applications such as Marginal Cost, Marginal Revenue, and Average Cost.	<b>12</b>
<b>IV</b>	<b>Unit -4: Linear Programming</b> (14 hours): Definition of LPP; Objective Function, Decision Variables, Feasible Solution, Optimal Solution, Formulation of LPP and Solution by Graphic Method and Simplex Method (two variables only).	<b>14</b>
<b>V</b>	<b>Unit -5: Theory of Probability</b> (10 hours): Random Experiment, Sample Space (one, two and three coins, One and Two Dice, Pack of Cards), Event, Compliment of an Event, Sub-event, Union of Events, Intersection of Events, Equally Likely Events, Mutually Exclusive Events and Exhaustive Events(only Definition and Examples), Definition of a Probability (Mathematical),and Simple Problems - Problems on Addition Theorem, Multiplication Theorem; To find Mean, Variance and Standard Deviation.	<b>10</b>
<b>VI</b>	<b>Unit -6:</b> Distribution (PMF) Examples, Normal Curve, Properties, and Simple Problems.	<b>06</b>

### Statements of Course Outcomes (COs)

**By the end of the course, the student will be able**

<b>CO-1</b>	To Recall the theory of arithmetic and geometric progression.
<b>CO-2</b>	To explain the types and methods of matrices.
<b>CO-3</b>	To organize and develop the formulation of linear functions.

<b>CO-4</b>	To analyze the linear programming techniques used in business.
<b>CO-5</b>	To assess the importance of probability in current market condition.
<b>CO-6</b>	To estimate the availability goods to the consumer as per the requirement.

**V SEM – B.Com**

**Subject – Logical and Analytical Reasoning**

<b>UNIT</b>	<b>Content</b>	<b>Hours Allotted</b>
<b>I</b>	<b>Unit -1: Logical Reasoning</b> (5 hours): Basics of Logic, Assumptions and Arguments, Forcefulness of Arguments, Evaluating Inferences and Data Sufficiency.	<b>10</b>
<b>II</b>	<b>Unit -2: Reasoning based on Rules</b> (5 hours): Syllogism and Analytical Decision Making.	<b>12</b>
<b>III</b>	<b>Unit -3: Problem Solving</b> (5 hours): Categorization, Arrangement, Comparison, Blood Relation and Profession and Conditional Selection.	<b>10</b>
<b>IV</b>	<b>Unit -4: Verbal and Non-verbal Reasoning</b> (6hours): Alphabet Test, Analogy and Classification Series Completion, Venn Diagram and Puzzle Diagrams, Calendar, Direction Sequence Test and Time Sequence Test.	<b>08</b>
<b>V</b>	<b>Unit -5: Puzzle Figures</b> (5 hours): Non-verbal.	<b>12</b>
<b>VI</b>	<b>Unit -6: Mathematical Reasoning</b> (6hours): Age-related Problems, Work and Time, Work and Wages, Percentage and Average, Ratio and Proportion, Speed-Distance-Time, and Elementary Menstruation.	<b>06</b>

**Statements of Course Outcomes (COs)**

**By the end of the course, the student will be able**

<b>CO-1</b>	To define adequate problem solving and analytical skills needed in an organization.
<b>CO-2</b>	To infer the knowledge of a human expert in a specialized area.
<b>CO-3</b>	To experiment with the Diversity of thought of students.
<b>CO-4</b>	To analyze the importance of learn and practice <i>Non Verbal Reasoning</i> to improve your skills in order to face the interview
<b>CO-5</b>	To assess the given piece of information in puzzle.

<b>CO-6</b>	To discuss the importance of various concepts of competitive examinations.
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**VI Semester – B.Com**  
**Subject – Management Accounts**

<b>UNIT</b>	<b>Content</b>	<b>Hours Allotted</b>
<b>I</b>	<b>Management Accounting:</b> Meaning and Definition, Objectives, Scope and Importance of Management Accounting, Limitations of Management Accounting, Management Accounting vs. Financial Accounting, and Management Accounting vs. Cost Accounting.	4
<b>II</b>	<b>Analysis and Interpretation of Financial Statements:</b> Concept and Nature of Financial Statements, Techniques of Financial Analysis, Comparative Financial Statements, Common Size Financial Statements and Trend Analysis, and Problems thereon.	12
<b>III</b>	<b>Ratio Analysis:</b> Meaning, Definition, Importance and Limitations of Ratio Analysis, Classification of Ratios - (a) Profitability Ratios - Gross Profit Ratio, Net Profit Ratio, Operating Profit Ratio, Overall Profitability Ratio, Operating Cost Ratio and Earning per Share, (b) Turnover Ratios - Inventory Turnover Ratio, Debtors Turnover Ratio, Debt Collecting Period, Creditors Turnover Ratio, and Debt Payment Period, (c) Liquidity Ratios - Current Ratio, and Liquid Ratio, and (d) Solvency Ratios - Debt Equity Ratio, Proprietary Ratio, and Capital Gearing Ratio, and Problems on these Ratios.	16
<b>IV</b>	<b>Fund Flow Statements:</b> Meaning, Uses and Limitations, Preparation of Fund Flow Statements, Schedule of Changes in Working Capital, Calculation of Fund from Operations, Statement of Sources and Application of Funds, and Problems thereon.	16
<b>V</b>	<b>Cash Flow Statement:</b> Meaning and Advantages of Cash Flow Statements, Fund Flow Analysis vs Cash Flow Analysis (theory only).	6
<b>VI</b>	<b>Control:</b> Meaning of Budget, Budgeting and Budgetary Control, Types of	10

	Budgets, Limitations of Budgetary Control, Problems on Sales Budget and Flexible Budget.	
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**Statements of Course Outcomes (COs)**

**By the end of the course, the student will be able**

<b>CO-1</b>	Explain the application of management accounting and the various tools used.
<b>CO-2</b>	Make inter-firm and inter-period comparison, of financial statements.
<b>CO-3</b>	Analyse the financial statement using various ratios.
<b>CO-4</b>	Prepare Fund Flow Statement and Cash Flow Statement.
<b>CO-5</b>	Prepare different budgets for the business.

**VI SEM – B.Com  
Subject – Income Tax- II**

<b>UNIT</b>	<b>Content</b>	<b>Hours Allotted</b>
<b>I</b>	Computation of Income from House Property	12
<b>II</b>	Computation of Income from Business and Profession of Individual	16
<b>III</b>	Computation of Capital Gains: Deductions under Sections 54, 54B, 54C, 54D, 54E and 54F.	12
<b>IV</b>	Computation of Income from Other Sources (10 hours): Set-off and Carry Forward of Losses (theory only).	10
<b>V</b>	Computation of Total Income and Tax Liability of Individuals (excluding Computation of Salary Income).	10
<b>VI</b>	Filing of Returns and Assessment Procedure (4 hours): PAN, TAN, E-Filing and IT Challan.	04

**Statements of Course Outcomes (COs)**

<b>CO-1</b>	To helps to build an idea about income from house property as a concept
<b>CO-2</b>	It give more idea about the income from business or profession
<b>CO-3</b>	To develop an idea about capital gain among students
<b>CO-4</b>	To enlighten the concept of income from other source
<b>CO-5</b>	to make the students to handle different types of income computations to arrive at the taxable income,

<b>CO-6</b>	Familiarise the students about the tax assessment measures for different perspectives in income calculations.
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## VI Semester– B.Com

### Subject – Techniques for Business Decisions - II

UNIT	Content	Hours Allotted
<b>I</b>	<b>Correlation Analysis:</b> Meaning, Methods of studying Correlation, Karl Pearson's Co-efficient of Correlation (Simple Correlation and Correlation for Grouped Data), and Probable Error.	<b>12</b>
<b>II</b>	<b>Regression Analysis:</b> Meaning, Correlation vs Regression, Determination of Regression Co-efficient, Framing Regression Equations, Simple Regression and Regression for Grouped Data.	<b>12</b>
<b>III</b>	<b>Index Numbers:</b> Meaning, Steps in construction of Index Numbers, Limitations, Types, Unweighted Simple Aggregate Index Number, Simple Price Relative Method, Weighted Index Numbers – Laspeyer's, Paasche's, Bowley's and Fisher's Ideal Index Numbers, Tests of Adequacy – TRT and FRT Cost of Living Index Numbers – Aggregate Expenditure and Family Budget Method.	<b>16</b>
<b>IV</b>	<b>Interpolation and Extrapolation:</b> Meaning, Utility, Algebraic Methods - Binomial and Newton's Methods only.	<b>10</b>
<b>V</b>	<b>Association of Attributes</b> (6 hours): Meaning, Correlation v/s Association of Attributes, Methods of Studying Association – Yule's Method only.	<b>06</b>
<b>VI</b>	<b>Statistical Quality Control:</b> Meaning, Objectives, Control Charts and their Uses, Types of Control Charts, Construction of Mean and Range Charts only.	<b>08</b>



## Statements of Course Outcomes (COs)

**By the end of the course, the student will be able**

<b>CO-1</b>	Understand and Analyze Correlation analysis. Predict values and extent of relationship between variables using Karl Person's co-efficient of Correlation and its probable error.
<b>CO-2</b>	To make them aware about Regression Co-efficient, Regression Line, Equations and Predict values co-efficient of Correlation using $b_{xy}$ and $b_{yx}$ .
<b>CO-3</b>	To enable, Understand and Keep them aware about index number, consistency test and cost of living index numbers.
<b>CO-4</b>	To enable, Understand and Keep them aware about Interpolation and Extrapolation: Predict values using - Binomial and Newton's Methods.
<b>CO-5</b>	To enable them to understand Association of Attributes Association – Yule's Method
<b>CO-6</b>	To enable them to understand and Construction of Mean and Range Charts.

## VI SEM – B.Com

### Subject – Methods & Techniques of Cost Accounting

<b>UNIT</b>	<b>Content</b>	<b>Hours Allotted</b>
<b>I</b>	<b>Job Costing:</b> Meaning, Features, Procedure of Cost Ascertainment, Advantages and Disadvantages of Job Costing, and Problems on Job Cost Sheet.	8
<b>II</b>	<b>Operating Costing:</b> Meaning, Classification of Operating Costs, Problems on Preparation of Operating Cost Sheet (only Transport Undertakings).	10
<b>III</b>	<b>Process Costing:</b> Meaning, Features, Treatment of Waste, Scrap, Normal Loss, Abnormal Loss and Abnormal Gain, Preparation of Process Accounts, and Problems (excluding Joint Products and By-products, Inter-process Profits and Equivalent Production)	12
<b>IV</b>	<b>Contract Costing:</b> Meaning, Features, Treatment of certain important Costs, Contract Price, Work Certified, Work Uncertified, Retention Money, Profit on Incomplete Contracts, Estimated Contracts, Preparation of Contract Accounts and Balance Sheet, and Problems.	10

<b>V</b>	<b>Marginal Costing:</b> Meaning, Definitions, Merits and Limitations, Marginal Cost Equations, P/V Ratio, BEP, Margin of Safety and simple Problems thereon.	14
<b>VI</b>	<b>Standard Costing:</b> Meaning, Definitions, Advantages and Limitations of Standard Costing, Analysis of Variances, Problems on Material Cost Variance, Material Price Variance, Material Usage Variance, Labour Cost Variance, Labour Rate Variance, and Labour Efficiency Variance.	10

### Statements of Course outcomes (COs)

**By the end of the course, the student will be able,**

<b>CO-1</b>	To understand the concept of Job costing and to ascertain the cost of different jobs.
<b>CO-2</b>	To understand the concept of operating costing and to ascertain the cost of transport undertaking.
<b>CO-3</b>	To understand various aspects of process costing along and to define the process to compute total cost of a product belong to various production processes.
<b>CO-4</b>	To understand the concept of contract costing and accumulate total cost of a contract assigned.
<b>CO-5</b>	To understand the concept of marginal costing and define the terms with regard to BEP analysis.
<b>CO-6</b>	To understand the concept of standard costing & Define the terms with regard to variance analysis.

### VI SEM – B.Com

#### Subject – Principles and Practice of Auditing

UNIT	Content	Hours Allotted
<b>I</b>	<b>Auditing:</b> Meaning, Definition and Objectives of Auditing, Advantages and Limitations of Auditing, Classification of Audit-Statutory, Government, Internal and Continuous, Annual Audit; and Audit Programme –Audit Notebook and Audit Working Papers.	<b>12</b>
<b>II</b>	<b>Internal Check:</b> Meaning, Definition, Objectives and Merits, Internal Check regarding Cash Books, Purchase and Wages.	<b>10</b>
<b>III</b>	<b>Vouching and Verification:</b> Meaning, Definition, Objectives of Vouching, Vouching of Cash Transactions, Credit Purchase and Sales, Meaning of	<b>16</b>

	Verification and Valuation of Assets, Verification and Valuation of Stock in Trade, Plant and Machinery, Goodwill and Debtors	
<b>IV</b>	<b>Company Audit:</b> Appointment, Qualification and Removal of Company Auditor, Powers, Duties and Liabilities, Civil and Criminal Liability along with types of Audit Report – Clean and Qualified.	<b>14</b>
<b>V</b>	<b>Investigation</b> (12 hours): Meaning, Definition and Objectives of Investigation, Different Classes of Investigation, Differences between Investigation and Auditing.	<b>12</b>

**Statements of Course Outcomes (COs)**

**By the end of the course, the student will be able**

<b>CO-1</b>	To Define Auditing, how the auditing helps the companies to check the accuracy of its accounts, to show the essentiality of auditing in business organization.
<b>CO-2</b>	To Summarize the effect of internal checking system in auditing of a business organization.
<b>CO-3</b>	To help students to know how the vouching and valuation of different asset are done.
<b>CO-4</b>	To understand and assume the powers, duties, liabilities of company auditor and discover the how audit report is generated.
<b>CO-5</b>	To Determine the purpose of investigation and how it helps in auditing process.

**VI SEMESTER – B.Com**  
**Subject – Small Business Management**

<b>UNIT</b>	<b>Content</b>	<b>Hours Allotted</b>
<b>I</b>	<b>Introduction:</b> Meaning of Small Business, Small Business Management, Importance, Role, Characteristics and Types of Small Business, Scope, Role of Government in promoting Small Scale Industries.	<b>10</b>
<b>II</b>	<b>Women Entrepreneur:</b> Concept, Types of Women Entrepreneurs, Suitability of Business, Problems faced by Women Entrepreneurs in India, Measures taken by the Government for the development of Women	<b>12</b>

	Entrepreneurs.	
<b>III</b>	<b>Rural Entrepreneurship:</b> Definitions, Risk faced by Rural Entrepreneurs, Strategies for development of Rural Entrepreneurship, and Scope of Rural Entrepreneurship	<b>10</b>
<b>IV</b>	<b>Project Identifications and Formulation:</b> Meaning of Project, Project Identification and Project Report, Importance of Project Report, Contents of Project Report, and General format of Project Report	<b>12</b>
<b>V</b>	<b>Problems of Small Scale Industries:</b> Types of Problems, Causes and Remedies, Sickness in Small Scale Industries, Symptoms, Reasons for Sickness and Remedial Measures.	<b>12</b>
<b>VI</b>	<b>Institutions engaged in financing Small Business:</b> SIDBI, ICICI, DIC, IDBI, KSFC, RRBs, NABARD, Commercial Banks and their functions.	<b>8</b>

#### Statements of Course Outcomes (COs)

By the end of the course, the student will be able

<b>CO-1</b>	Understand what exactly is the small scale business, its importance, types and role
<b>CO-2</b>	Know meaning and types of Women Entrepreneurs and the problems faced by them
<b>CO-3</b>	Know meaning of rural entrepreneurs and strategies for the development of rural entrepreneurs
<b>CO-4</b>	Prepare projects with all important necessary inputs
<b>CO-5</b>	Make out reasons for the problems of small scale industries and remedies for the problems faced by the small scale industries
<b>CO-6</b>	Understand different financial institutions and their functions

### VI SEMESTER – B.Com

#### Subject – Quantitative Techniques - II

<b>UNIT</b>	<b>Content</b>	<b>Hours Allotted</b>
<b>I</b>	<b>Theory of Games:</b> Two-person zero-sum Game, Properties of a Competitive Game, Value of the Game, Finding Optimal Strategy by Maximin-Minimax Principle, Principle of Dominance and When Mixed Strategy is Given (Games without Saddle Point (2 × 2) Matrix only - Formula Method).	10

<b>II</b>	<b>Assignment Problems:</b> Hungarian Method, Types of Solving Assignment, Problems when equal number of Rows and Columns are given by Minimization and Maximization Methods; When Unbalanced Assignment Problem is given, Restrictions on Assignment (when missing values are given); and Salesmen Problems	12
<b>III</b>	<b>Transportation Problems:</b> Find IBFS by North West Corner Method, Least Cost Method and Vogel's Approximation Method; Test for Optimality by Stepping Stone Method, and IBFS in Unbalanced Transportation Problems.	14
<b>IV</b>	<b>Decision Theory and Analysis:</b> Decision Making under Uncertainty, Decision Tree Analysis – Advantages, and Simple Problems.	12
<b>V</b>	<b>Simulation:</b> Definition, Reasons, Methodology Point-wise, Advantages, Drawbacks, Applications, Stochastic Simulation, Simulation of Inventory Problems, Simulation of Queuing Problems, and Capital Budgeting.	10
<b>VI</b>	<b>Project Management:</b> Introduction, Network Analysis, Methodology of PERT/CPM Networks (point-wise), Basic Concepts of Network Analysis, Applications of Network Models, Time Estimation in Vertical Path Analysis, distinction between PERT And CPM, Simple Problems, Network Diagram, Finding Critical Path and Time Estimation.	06

#### Statements of Course Outcomes (COs)

**By the end of the course, the student will be able to**

<b>CO-1</b>	Enable the students to understand the concept of Game theory and to solve problems on game using various methods.
<b>CO-2</b>	Keep them aware about Assignment Problem and enable the students to solve assignment problems.
<b>CO-3</b>	Enable the Students to gain an idea about Transportation Concepts to solve the problems to find the Initial Basic Feasible Solution.
<b>CO-4</b>	Keep them aware about Decision theory analysis- Decision making under uncertainty.

<b>CO-5</b>	Make familiarize the students about Simulation, Queuing System to solve the problems.
<b>CO-6</b>	To give an exposure to Project Management-Network Analysis, Network Diagrams and to find Critical Path also estimation of Time.

**VI SEMESTER – B.Com**  
**Subject – Soft Skills for Business**

<b>UNIT</b>	<b>Content</b>	<b>Hours Allotted</b>
<b>I</b>	<b>Personal Skills</b> (knowing Self) : Self-concept, Self-awareness (SWOT Analysis), Self-confidence, Self-esteem, Self-control, Impression Building, Goal Setting; Mission and Vision, Positive Outlook, Assertive Skills, and Creative Thinking, Presentation Skills and Techniques, and Public Speaking.	<b>06</b>
<b>II</b>	<b>Non Verbal Communication</b> : Body Language, Gestures, Postures, Facial Expressions, Dress Codes, Cross Cultural Dimensions of Business Communication, Listening and Speaking, Techniques of Eliciting Response, Probing Questions, and Observation	<b>08</b>
<b>III</b>	<b>Unit – 3: Meetings</b> (4 hours): Importance, Meetings Opening and Closing Meetings, Brain Storming, E-meetings.	<b>04</b>
<b>IV</b>	<b>Employability Skills</b> (Preparing for a Job): Resume Writing, Validating Resume, Group Discussion, Interview Skill – Preparation for Personal Interview, Interview Attending Skills, Most Frequently Asked Questions in the Interview, Placement Interview, Discipline Interview, Appraisal Interviews, Exit Interviews, Telephonic Interview and Video Conference Interview	<b>06</b>
<b>V</b>	<b>Competency Mapping</b> ('Change and You'– Adaptability) : Corporate Expectations – Tuning Up of Attitude, Time Management, Presentation Skills, Grooming, and Change Competency.	<b>04</b>
<b>VI</b>	<b>Business Etiquettes</b> (Change Management) : Work Place Etiquettes, Telephone Etiquettes, Email Etiquettes, Dining Etiquettes, and Social Etiquette Conversation.	<b>04</b>

## Statements of Course Outcomes (COs)

**By the end of the course, the student will be able**

<b>CO-1</b>	Understand their skills like presentation, public speaking etc and also their strengths, weakness etc
<b>CO-2</b>	Use different types of communication modes and improve their listening skill and communication skill
<b>CO-3</b>	Know different types of meetings and its importance
<b>CO-4</b>	Face different types of interviews and will improve their writing and interview attending skills
<b>CO-5</b>	Change his personality as per the expectations of the corporate world
<b>CO-6</b>	Understand minimum etiquettes required at different place like working area, cafeteria etc