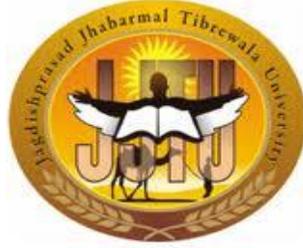


**SHRI JAGDISHPRASAD JHABARMAL TIBREWALA
UNIVERSITYCHUDELA JHUNJHUNU
RAJASTHAN**



**INSTITUTE OF COMMERCE AND MANAGEMENT
TEACHING AND EXAMINATION SCHEME**

AND DETAILED SYLLABUS FOR

BACHELOR OF COMMERCE (B.Com.)

ACADEMIC SESSION 2020 – 2023



Year: I

Semester: I

| S. No. | Subject Code | Subject Name | Hrs./Week | | | Exam Hrs. | Maximum & Minimum Marks | | |
|---------------|--------------|--|-----------|-----------|----------|-----------|--------------------------|--------------------------|-----------------------|
| | | | L | T | P | | Internal/Min. Pass Marks | External/Min. Pass Marks | Total/Min. Pass Marks |
| Theory | | | | | | | | | |
| 1 | ABE-101 | Accountancy & Business Statistics (Paper –I) | 4 | 1 | - | 3 | 30/10 | 70/24 | 100/40 |
| 2 | ABE-102 | Accountancy & Business Statistics (Paper –II) | 4 | - | - | 3 | 30/10 | 70/24 | 100/40 |
| 3 | ABE-103 | Business Administration (Paper –I) | 4 | 1 | - | 3 | 30/10 | 70/24 | 100/40 |
| 4 | ABE-104 | Business Administration (Paper –II) | 4 | - | - | 3 | 30/10 | 70/24 | 100/40 |
| 5 | ABE-105 | Economic Administration & Financial Management (Paper –I) | 4 | - | - | 3 | 30/10 | 70/24 | 100/40 |
| 6 | ABE-106 | Economic Administration & Financial Management (Paper –II) | 4 | - | - | 3 | 30/10 | 70/24 | 100/40 |
| | | <u>Compulsory Papers</u> | | | | | | Total | 600 |
| 7 | ABE-001 | General English (Compulsory paper) | 4 | - | - | 3 | - | 50/20 | 50/20 |
| 8 | ABE-002 | General Hindi (Compulsory paper) | 4 | - | - | 3 | - | 50/20 | 50/20 |
| | | Total | 32 | 02 | - | | | | 100 |
| | | Total Teaching Load | 34 | | | | | | |

L = Lecture, T = Tutorial, P = Practical

Year: I

Semester: II

| S. No. | Subject Code | Subject Name | Hrs./Week | | | Exam Hrs. | Maximum & Minimum Marks | | |
|---------------------------------|--------------|--|-----------|-----------|----------|-----------|--------------------------|--------------------------|-----------------------|
| | | | L | T | P | | Internal/Min. Pass Marks | External/Min. Pass Marks | Total/Min. Pass Marks |
| Theory | | | | | | | | | |
| 1 | ABE-201 | Accountancy & Business Statistics (Paper –I) | 4 | 1 | - | 3 | 30/10 | 70/24 | 100/40 |
| 2 | ABE-202 | Accountancy & Business Statistics (Paper –II) | 4 | - | - | 3 | 30/10 | 70/24 | 100/40 |
| 3 | ABE-203 | Business Administration (Paper –I) | 4 | 1 | - | 3 | 30/10 | 70/24 | 100/40 |
| 4 | ABE-204 | Business Administration (Paper –II) | 4 | - | - | 3 | 30/10 | 70/24 | 100/40 |
| 5 | ABE-205 | Economic Administration & Financial Management (Paper –I) | 4 | - | - | 3 | 30/10 | 70/24 | 100/40 |
| 6 | ABE-206 | Economic Administration & Financial Management (Paper –II) | 4 | - | - | 3 | 30/10 | 70/24 | 100/40 |
| <u>Compulsory Papers</u> | | | | | | | | Total | 600 |
| 7 | ABE-003 | Elementary computer Application (Compulsory paper) | 4 | - | 1 | 3 | - | 50/18 | 50/18 |
| 8 | ABE-004 | Environmental Studies (Compulsory paper) | 4 | - | - | 3 | - | 50/18 | 50/18 |
| Total | | | 32 | 02 | - | | | | 100 |
| Total Teaching Load | | | 34 | | | | | | |

L = Lecture, T = Tutorial, P = Practical

Year: II

Semester: III

| S. No. | Subject Code | Subject Name | Hrs./Week | | | Exam Hrs. | Maximum & Minimum Marks | | |
|---------------|--------------|--|-----------|-----------|----------|-----------|--------------------------|--------------------------|-----------------------|
| | | | L | T | P | | Internal/Min. Pass Marks | External/Min. Pass Marks | Total/Min. Pass Marks |
| Theory | | | | | | | | | |
| 1 | ABE-301 | Accountancy & Business Statistics (Paper –I) | 4 | 1 | - | 3 | 30/10 | 70/24 | 100/40 |
| 2 | ABE-302 | Accountancy & Business Statistics (Paper –II) | 4 | - | - | 3 | 30/10 | 70/24 | 100/40 |
| 3 | ABE-303 | Business Administration (Paper –I) | 4 | 1 | - | 3 | 30/10 | 70/24 | 100/40 |
| 4 | ABE-304 | Business Administration (Paper –II) | 4 | - | - | 3 | 30/10 | 70/24 | 100/40 |
| 5 | ABE-305 | Economic Administration & Financial Management (Paper –I) | 4 | - | - | 3 | 30/10 | 70/24 | 100/40 |
| 6 | ABE-306 | Economic Administration & Financial Management (Paper –II) | 4 | - | - | 3 | 30/10 | 70/24 | 100/40 |
| | | Total | 24 | 02 | - | | | | 600 |
| | | Total Teaching Load | 26 | | | | | | |

L = Lecture, T = Tutorial, P = Practical

Year: II

Semester: IV

| S. No. | Subject Code | Subject Name | Hrs./Week | | | Exam Hrs. | Maximum & Minimum Marks | | |
|---------------|--------------|--|-----------|-----------|----------|-----------|--------------------------|--------------------------|-----------------------|
| | | | L | T | P | | Internal/Min. Pass Marks | External/Min. Pass Marks | Total/Min. Pass Marks |
| Theory | | | | | | | | | |
| 1 | ABE-401 | Accountancy & Business Statistics (Paper –I) | 4 | 1 | - | 3 | 30/10 | 70/24 | 100/40 |
| 2 | ABE-402 | Accountancy & Business Statistics (Paper –II) | 4 | - | - | 3 | 30/10 | 70/24 | 100/40 |
| 3 | ABE-403 | Business Administration (Paper –I) | 4 | 1 | - | 3 | 30/10 | 70/24 | 100/40 |
| 4 | ABE-404 | Business Administration (Paper –II) | 4 | - | - | 3 | 30/10 | 70/24 | 100/40 |
| 5 | ABE-405 | Economic Administration & Financial Management (Paper –I) | 4 | - | - | 3 | 30/10 | 70/24 | 100/40 |
| 6 | ABE-406 | Economic Administration & Financial Management (Paper –II) | 4 | - | - | 3 | 30/10 | 70/24 | 100/40 |
| | | Total | 24 | 02 | - | | | | 600 |
| | | Total Teaching Load | 26 | | | | | | |

L = Lecture, T = Tutorial, P = Practical

Year: III

Semester: V

| S. No. | Subject Code | Subject Name | Hrs./Week | | | Exam Hrs. | Maximum & Minimum Marks | | |
|---------------|--------------|--|-----------|-----------|----------|-----------|--------------------------|--------------------------|-----------------------|
| | | | L | T | P | | Internal/Min. Pass Marks | External/Min. Pass Marks | Total/Min. Pass Marks |
| Theory | | | | | | | | | |
| 1 | ABE-501 | Accountancy & Business Statistics (Paper –I) | 4 | 1 | - | 3 | 30/10 | 70/24 | 100/40 |
| 2 | ABE-502 | Accountancy & Business Statistics (Paper –II) | 4 | - | - | 3 | 30/10 | 70/24 | 100/40 |
| 3 | ABE-503 | Business Administration (Paper –I) | 4 | 1 | - | 3 | 30/10 | 70/24 | 100/40 |
| 4 | ABE-504 | Business Administration (Paper –II) | 4 | - | - | 3 | 30/10 | 70/24 | 100/40 |
| 5 | ABE-505 | Economic Administration & Financial Management (Paper –I) | 4 | - | - | 3 | 30/10 | 70/24 | 100/40 |
| 6 | ABE-506 | Economic Administration & Financial Management (Paper –II) | 4 | - | - | 3 | 30/10 | 70/24 | 100/40 |
| | | Total | 24 | 02 | - | | | | 600 |
| | | Total Teaching Load | 26 | | | | | | |

L = Lecture, T = Tutorial, P = Practical

Year: III

Semester: VI

| S. No. | Subject Code | Subject Name | Hrs./Week | | | Exam Hrs. | Maximum & Minimum Marks | | |
|---------------|--------------|--|-----------|-----------|----------|-----------|--------------------------|--------------------------|-----------------------|
| | | | L | T | P | | Internal/Min. Pass Marks | External/Min. Pass Marks | Total/Min. Pass Marks |
| Theory | | | | | | | | | |
| 1 | ABE-601 | Accountancy & Business Statistics (Paper –I) | 4 | 1 | - | 3 | 30/10 | 70/24 | 100/40 |
| 2 | ABE-602 | Accountancy & Business Statistics (Paper –II) | 4 | - | - | 3 | 30/10 | 70/24 | 100/40 |
| 3 | ABE-603 | Business Administration (Paper –I) | 4 | 1 | - | 3 | 30/10 | 70/24 | 100/40 |
| 4 | ABE-604 | Business Administration (Paper –II) | 4 | - | - | 3 | 30/10 | 70/24 | 100/40 |
| 5 | ABE-605 | Economic Administration & Financial Management (Paper –I) | 4 | - | - | 3 | 30/10 | 70/24 | 100/40 |
| 6 | ABE-606 | Economic Administration & Financial Management (Paper –II) | 4 | - | - | 3 | 30/10 | 70/24 | 100/40 |
| | | Total | 24 | 02 | - | | | | 600 |
| | | Total Teaching Load | 26 | | | | | | |

L = Lecture, T = Tutorial, P = Practical

1. For Internal Assessment (IA) of the theory papers: Two Mid-Term Tests of 15 Marks and Assignment of 15 Marks Each.
2. Institute can arrange a third Mid-Term Test as per the convenience of the students.
3. The question paper shall contain ten (10) questions of 10 marks each. Student shall attempt any seven (7) questions.
4. Passing Rules for B.Com. (3 Yr. Course)

The result of a candidate will be worked out at the end of each Semester Examination.

For a Pass, candidate must obtain marks for each theory.

| (A) | Theory Paper | Passing% | (B) | Compulsory Papers | Passing% |
|------------|---|-----------------|------------|--------------------------|-----------------|
| i | Internal Assessment | 33 % | i | Compulsory Papers | 40% |
| ii | End Semester (B.Com.) University Exam | 33 % | ii | Practical (External) | -- |
| iii | Total of (i) & (ii) | 40 % | iii | Total of (ii) | 40% |

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B.Com. Semester I
Accountancy & Business Statistics (Paper –I)
Corporate and Financial Accounting (Code-ABE-101)

Objective: Students will be Demonstrate the applicability of the concept of accounting to understand the managerial Decisions and financial statements. Apply the Financial Statement Analysis associate with Financial Data in the organization.

| Unit | Contents of Course | Hrs. |
|------|---|------|
| I | Issue of shares and forfeiture of shares, issue and redemption of redeemable preference shares and debentures, divisible profits and final –accounts, Issue, Forfeiture, and Re-issue of Shares | 7 |
| II | Redemption of preference shares; issue and redemption of debentures, Final accounts; Excluding computation of managerial remuneration, and disposal of profit | 7 |
| III | Amalgamation, absorption and reconstruction of companies and their accounting implication. | 8 |
| IV | Accounting For Amalgamation of Companies as per Indian Accounting Standard 14. | 9 |
| V | Consolidated Balance Sheet of holding companies with one subsidiary only. | 7 |
| | Total | 40 |

B.Com. Semester I
Accountancy & Business Statistics (Paper –II)
Cost & Management Audit (Code-ABE-102)

Objective: After completion of this course students will be able to apply management accounting and its objectives in facilitating decision making. Analyze cost-volume-profit techniques to determine optimal managerial decisions.

| Unit | Contents of Course | Hrs. |
|------|--|------|
| I | Meaning and objects of Cost & Management auditing, nature of Cost & Management auditing, basic principles and Processes of Cost & Management auditing. | 8 |
| II | Planning, conduct and control of Cost & Management auditing, sampling in auditing, audit report. | 7 |
| III | Audit of financial statements 1: Audit of payments, receipts, sales, purchase, personal ledger, fixed assets, investments, | 8 |
| IV | Audit of financial statements 2: Other assets and miscellaneous expenditure, capital and reserves, liabilities, and other issues. | 8 |
| V | Audit of companies, special aspects of audit of different kind of institutions, audit of incomplete records, introduction to government audit. | 9 |
| | Total | 40 |

Suggested Readings:

- Gupta Kamal**, Fundamentals of auditing, Tata McGraw Hill, New Delhi.

B.Com. Semester I
Business Administration (Paper –I)
BUSINESS LAWS (Code-ABE-103)

Objective: On completion of this course, students will be able to appreciate the relevance of business law to individuals and businesses and the role of law in an economic, political and social context.. Identify the fundamental legal principles behind contractual agreements. Examine how businesses can be held liable in tort for the actions of their employees. Understand the legal and fiscal structure of different forms of business organizations and their responsibilities as an employer. Acquire problem solving techniques and to be able to present coherent, concise legal argument.

| Unit | Contents of Course | Hrs. |
|------|--|------|
| I | Contract Act: Contract vs. Agreement, Element of valid contract, Offer and Acceptance ñ Rules regarding revocation of offer and acceptance, Standard form contract ñ a new innovation to suit the needs, Consideration ñ Essential elements. | 10 |
| II | Mistake ñ as to identity, as to subject matter, as to nature of promise, Legality of the object ñ void agreement, voidable agreement, agreements opposed to public policy . | 9 |
| III | Companies Act, 1956: Company ñ meaning & characteristics and kinds, lifting the corporate veil Registration & Incorporation, Memorandum of Association. | 9 |
| IV | Partnership Act, 1932: Nature of partnership, Relation of partners ñ Inter se, Relation of partners to third parties, Incoming and outgoing partners, Dissolution of firm, Registration of firms. | 7 |
| V | Negotiable Instruments: Act, 1881-Promissory Notes, Cheques, Bills of Exchange, Sale of Goods Act, 1930-Contract of Sale, | 5 |
| | Total | 40 |

Suggested Readings:

- 1. Gupta Kamal**, Fundamentals of auditing, Tata McGraw Hill, New Delhi.

B.Com. Semester I
Business Administration (Paper –II)
Insurance Theory & Practice (Code-ABE-104)

Objective: After completion of the course, students will be able to identify what insurance is, why insurance works and how to determine insurance needs. Explain insurance operation, including functions of insurance, insurance markets, insurance regulations and the use of insurance as a tool to avoid losses and reduce risk. Familiarize themselves with major insurance products, such as life insurance, health insurance, property and liability insurance. Compare various kinds of insurance plans as well as the contract selection criteria from a cost-benefit point of view

| Unit | Contents of Course | Hrs. |
|--------------|---|------|
| I | Introduction to Insurance – Elements of Insurance Risk – Players in Life & Non-Life Insurance sector – Insurance documents – Role and responsibilities IRDA – Provisions of Insurance Act 1938 – Insurance Ombudsman. | 7 |
| II | Types of Insurance – Life Insurance and General Insurance Products including unit linked plans – Re-Insurance – Nature of Re-Insurance risk Legal framework of life and general insurance | 5 |
| III | Bank assurance- concepts – critical issues – functional aspects – Indian Scenario – Future Prospects –Insurance Accounting – Financial Analysis and valuations- Solvency and performance measures. | 8 |
| IV | Contract of Insurance: Classification of contract of Insurance- Nature of various Insurance Contracts- Parties there to- Principles of good faith – non disclosure – Misrepresentation in Insurance Contract- Insurable Interest- Premium: Definition- method of payment, days of grace, forfeiture, return of premium, Mortality; The risk – Meaning and scope of risk, Causa Proxima, Assignment of the subject matter. | 10 |
| V | Fire Insurance: Nature and scope of Fire Insurance –Basic Principles – Conditions & Warranties – Right & Duties of Parties – Claims – Some Legal Aspects. Introduction to Agriculture Insurance – History of Crop Insurance in India – Crop Insurance Underwriting, Claims, Problems associated with Crop Insurance – Cattle Insurance in India. | 10 |
| Total | | 40 |

Reference Books:

1. E. R. Hardy Ivamy - General Principles of Insurance Law, relevant Chapters.
2. *Insurance Act, 1938*. Prasad K, Nirmala, J Chandradas. “Banking and Financial System”

B.Com. Semester I
Economic Administration & Financial Management (Paper –I)
Business Environment (Code-ABE-105)

Objective: The students will be able to demonstrate and develop conceptual framework of business environment and generate interest in international business. Understand the definition of ethics and the importance and role of ethical behavior in the business world today.

| Unit | Contents of Course | Hrs. |
|------|--|------|
| I | Business Environment – Nature, Concept and Significance of Internal environment. External Environment - nature and significance. Economic, Socio- Cultural, Political and Technological factors influencing Business Environment | 6 |
| II | Changing role of Government - Structure of Indian Economy. Economic environment - types of economic systems, impact of liberalizations and privatization on Indian economy. | 9 |
| III | Critical evaluation of latest economic policies of India, role of Indian business houses in the world. Multinational Corporations - Foreign Collaborations | 8 |
| IV | Social Responsibilities of Business. Business Ethics Developing Ethical Business Habits Work Ethos in Indian Perspective, Indian Heritage Relevance of values in Management .Government of India's Commercial Banking, | 8 |
| V | Exim and Technology policy, Approach to Foreign direct Investment. Government policy regarding small sector enterprises. | 8 |
| | Total | 40 |

B.Com. Semester I
Economic Administration & Financial Management (Paper –II)
Economy of Rajasthan (Code-ABE-106)

Objective: The main objective of the program is to equip the students with theories and tools of economic analysis in major areas of its application and focus on the emerging area of Environmental Economics. The students enable to students to understand the principles, theories and applications of microeconomics, macroeconomics, public economics, development economics, international economics and monetary economics and to develop multidisciplinary skills among the students to tackle the complex environmental and economic issues.

| Unit | Contents of Course | Hrs. |
|------|---|------|
| I | Basic Characteristics of Economy of Rajasthan. Present Position of Rajasthan in Indian Economy. Population and Human Resource Development. | 9 |
| II | Rajasthan's Physiography: - Physical Divisions, Climate, Soils, Vegetation, Forests and Wild Life. Natural Resources: - Land, Water, Livestock and Minerals. | 7 |
| III | State Domestic Production and Per Capita Income, Special Area Development Programs in Rajasthan. Agriculture: - land utilization, Cropping Pattern and Main Crops in Rajasthan. Agriculture Development during Five year plans, Land reforms in Rajasthan. | 8 |
| IV | Industry: - Salient features, Role and importance of small industries in the industrial development of Rajasthan. Main Problems of small scale industries and suggestions to improve them. Tourism Development in Rajasthan. Main features of Tourism in Rajasthan. | 10 |
| V | Problem of Poverty and Unemployment in Rajasthan. Panchayati Raj and Rural development in Rajasthan. | 6 |
| | Total | 40 |

References: -

1. L. N. Nathu Ramka: - Economy of Rajasthan
2. Government of Rajasthan: - Economy Survey of Rajasthan (Latest)
3. Government of Rajasthan: - Five year plan documents.
4. G. S. Bhatia: - Economy of Rajasthan

B.Com. Semester I
General English (Code-ABE-001)

Objective: Students will be familiarity with and practice in the four modes of literacy: writing, speaking, reading & listening; critical thinking as it pertains to using these tools for effective communication in an academic setting; and, information-seeking skills and strategies necessary to conduct college-level research.

| Unit | Contents of Course | Hrs. |
|-------------|---|-------------|
| I | Short history / background to the development of English language. The unit will concentrate on the development of English language of India. Importance (Semantic and pragmatics) of correct, brief and simple language in comprehension | 9 |
| II | Use of correct, brief and simple language- in writing titles slogans, texts, summaries etc. for business purposes. | 7 |
| III | English word and sequence formation. Word classes, sentence parts and word order in English. | 7 |
| IV | Concept of Grammar, Some features of English grammar like Models, Articles and Concordance etc., Total features of English language, Some common English language expression of legion, phonology etc. | 10 |
| V | Expanding role of English in national and international business. Letter writing and different types of letter | 7 |
| | Total | 40 |

Year: I

Semester: I

B.Com. Semester I
General Hindi (Code-ABE-002)

Objective: Students are able to understand the basic concept and subject of Hindi & its origin. To make or not the importance of subject Hindi & its Branches. To understand various aspect of Hindi literature with a process to reach method and giving new mode and direction.

B.Com. Semester II
Accountancy & Business Statistics (Paper –I)
Business Statistics (Code-ABE-201)

Objective: The objective of this course is to provide an understanding for the graduate business student on statistical concepts to include Introduction to Statistics, probability, probability distributions, data collection and analysis, measures of central tendency, measures of dispersion and skewness, correlation and regression.

| Unit | Contents of Course | Hrs. |
|------|--|------|
| I | Introduction to Statistics: Definition, Functions, importance, limitations of statistics, Collection of Data: - Types of Data, Methods of Collecting data and Selection of a Suitable Method. Classification, Frequency Distribution and Tabulation of Data. Presentation of Data: - Diagrams/Graphs of Frequency Distribution Ogive and Histograms. | 10 |
| II | Measures of Central Tendency:- Meaning and definition, Objectives of Statistical Averages, Different Types of Statistical Average, Comparative Study of different Averages, Uses of Different Averages, Limitations of Averages. | 7 |
| III | Measures of Dispersion: Absolute and Relative Measures; Range, Quartile Deviation, Mean Deviation, Standard Deviation and Co-efficient of Variation. Uses and Interpretation of Measures of dispersion. Skewness: Different measures of Skewness | 7 |
| IV | Correlation: Meanings and definitions, Importance, Degree of Correlation Types of correlation, And Methods of Determining Correlation: Karl Pearson's Coefficient of Correlation and Coefficient of Correlation by Spearman's Rank Differences Methods. Regression Analysis:- Meaning, Utility, Types and Regression Lines | 8 |
| V | Index Numbers: Meaning, Uses, Importance, Limitations and Kinds of Index Numbers, Simple and Weighted Price Index Numbers, Methods of Construction, Average of Relatives and Aggregative Methods, Problem in Construction of Index Numbers | 8 |
| | Total | 40 |

References: -

1. K. N. Nagar: Elements of Statistics
2. Oswal, Agarwal, Modi: Business Statistics
3. Bhanawt, Dilip Pipara, Vridya: Business Statistics

B.Com. Semester II
Accountancy & Business Statistics (Paper –II)
Computer Application in Accounting (Code-ABE-202)

Objective: After completion of Computerized Accounting Applications, the student will be able to apply accounting procedures using microcomputer software. Communicate effectively using standard accounting terminology. Demonstrate an understanding of accounting reports and records.

| Unit | Contents of Course | Hrs. |
|------|--|------|
| I | Computer System Concept, Types of Computers, Basic components of a Computer System- Control Unit, ALU, Input/ Output Devices, Memory-RAM, ROM, EPROM, PROM and other types of memory. Input devices-KeyBoard, Mouse, Trackball, Joystick, Digitizing Tablet, Scanners, Digital Camera, MICR, OCR, OMR, Bar-code Reader, Voice Recognition, Light Pen Working Principles, Area of use & characteristics. Output Devices-Monitors, | 10 |
| II | Types of Monitor-Digital, Analog, Size, Resolution, Refresh Rate. Windows concepts, features, windows structure, desktop, taskbar, start menu, my computer, Recycle Bin, Windows Accessories-Calculator, Notepad, Paint, Windows Explorer, Creating Disk Operating System (DOS): Introduction, History & versions of DOS. | 8 |
| III | Introduction to Word Processing, Introduction to MS Word: features, Creating, Saving and Opening documents in Word, Interface, Toolbars, Ruler, Menus, Keyboard Shortcut, Editing a Document-Moving, Scrolling in a Document, Opening Multi Document Windows, Editing Text-Selecting, Inserting, Deleting, Moving Text, Previewing documents, Printing documents-Print a document from the standard toolbar | 8 |
| IV | Print a document from the menu, Shrinking a document to fit a page, Reduce the number of pages by one, Formatting Documents: Paragraph formats, Aligning Text and Paragraph, Borders and Shading, Headers and Footers, Multiple Columns | 8 |
| V | Basics of Ms Power point, Preparation of power point presentations. Ms-Access: Introduction to RDBMS, Features of Ms Access, Creating tables, Validation rules, constraints, data types etc. Creating Action & non action queries, creating forms and Sub forms, creating reports, creating macros .Introduction of Tally & Creation of Company Group, Ledger, P&L Account, Balance Sheet. | 6 |
| | Total | 40 |

B.Com. Semester II
Business Administration (Paper –I)
Entrepreneurship & Small Business Management (Code-ABE-203)

Objective: After the completion of the course, the students will be able to have the ability to discern distinct entrepreneurial traits. To know the parameters to assess opportunities and constraints for new business ideas. To understand the systematic process to select and screen a business idea. To design strategies for successful implementation of ideas. To write a business plan.

| Unit | Contents of Course | Hrs. |
|------|---|------|
| I | Introduction, Function and tasks, Characteristics of Successful Entrepreneurs and its different types. | 10 |
| II | Entrepreneurship infrastructure in India. Setting up of a Travel Agency- Its department Functioning and Handling. | 8 |
| III | Special issues and problems in setting a tourist unit for examples a Hotel opening Legislation. | 10 |
| IV | Regulation registration licensing etc. | 8 |
| V | Handling a tourist unit determining food cost, non-etc. | 4 |
| | Total | 40 |

Recommended Books:

1. Taud R.P. and Taub D.L. : Enterprises in India small scale industries manohar New Delhi 1989
2. Tiwari V.K. Philip J. and Pandey A.N. : Small scale industry : success and failures concept New Delhi 1992

B.Com. Semester II
Business Administration (Paper –II)
Industrial Laws (Code-ABE-204)

Objective: Students will be able to elaborate the concept of Industrial Relations. The students should be able to illustrate the role of trade union in the industrial setup. Students should be able to outline the important causes & impact of industrial disputes. Students should be able to elaborate Industrial Dispute settlement procedures.

| Unit | Contents of Course | Hrs. |
|------|--|------|
| I | The Factories Act, 1948 | 10 |
| II | The Industrial Disputes Act, 1947 The Payment of Wages Act, 1936 | 8 |
| III | Employees state Insurance Act, 1926 The Payment of Bonus Act The Employees provident funds act | 10 |
| IV | The workmen's compensation Act, 1923 The minimum wages Act Family pension fund Act. | 8 |
| V | The Indian Trade Union Act, 1926 Payment of gratuity Act, 1972 | 4 |
| | Total | 40 |

Books Recommended:

1. Labour and Industrial Laws, by Padhi Publisher-Prentice-Hall of India, New Delhi. ISBN-978-81-203-2985-0
2. Industrial Law - Chawala R.C. Garge K.C.
3. Elements of Industrial Law - Kapoor N.D.
4. Industrial Relation and Labour Laws - Srivastava S.C.
5. Labour Administration in India - Sarina A.M.
6. Labour Laws – Inderjeet
7. Industrial Laws and Labour Laws - O.P. Gupta 8. Industrial Law - Vyas, Sowani & Mishra, RBD

B.Com. Semester II
Economic Administration & Financial Management (Paper –I)
Indian Banking & Financial System (Code-ABE-205)

Objective: Student understands The Banking and financial system in India, about commercial banks and its products, how to build customer relationship in banking sector the modern banking services e.g. e-banking, m-banking and internet banking.

| Unit | Contents of Course | Hrs. |
|-------------|--|-------------|
| I | Indian Banking system: structure and organization of banks; Reserve Bank of India; Apex banking institution; Commercial banks; Regional rural banks; Co-operative banks; | 8 |
| II | Development banks, State Bank of India; Brief History, Objectives, Functions, Structure and organization, Working and progress. | 7 |
| III | Regulation Act 1949: History; Social control; Banking Regulation Act as applicable to banking companies and public sector banks; Banking Regulation Act as applicable to Co-operative banks, | 8 |
| IV | Banking Reserve Bank of India: Objectives; Organization; functions and working; Monetary policy; credit control measures and their effectiveness. | 8 |
| V | Regional Rural and Co-operative Banks in India; Functions; Role of regional rural and cooperative banks in rural India; Progress and performance. | 9 |
| | Total | 40 |

Year: I

Semester: II

B.Com. Semester II
Economic Administration & Financial Management (Paper –II)
Business Economics (Code-ABE-206)

Objective: After Completion the course students understand and apply supply and demand analysis to relevant economic issues. Apply marginal analysis to the “firm” under different market conditions. Understand the causes and consequences of different market structures.

| Unit | Contents of Course | Hrs. |
|-------------|--|-------------|
| I | Introduction to Business Economics: Definition, Meaning, Nature and scope Business Economics, Role of Business Economics in of Business policy Formulation. | 10 |
| II | Demand Analysis:- Utility and Indifference curve approaches, Law of demand and its determinants, Elasticity of demand, its measurement, significance in Business policy Formulation. | 8 |
| III | Production Function: Types of Production Functions, Laws of returns and returns to scale, Law of variable proportions. Revenue and Cost Analysis: Revenue Analysis, total revenue, marginal revenue and average revenue, elasticity and its relationship with revenue curves. Various concepts of cost, short and long run cost curves. | 10 |
| IV | Market Analysis: Price and output determination under Perfect Competition, Monopoly, Imperfect Competition. | 8 |
| V | Factor Pricing – Determination of Rent, Wages, Interest, Profit and Marginal productivity theory of distribution. Relationship between National Income and Economic welfare. | 4 |
| | Total | 40 |

References: -

1. **N. D. Mathur: Business Economics, Shivam Book House(P) Ltd., Jaipur**
2. **B. P. Gupta: Vyavsayik Arthashastra (Hindi), Malik and Company, Jaipur**
3. **B. P. Gupta: Business Economics, Malik and Company, Jaipur**

Year: I

Semester: II

B.Com. Semester II
Elementary Computer Application (Code-ABE-003)

Objectives: Students demonstrate a basic understanding of computer hardware and software. Demonstrate problem-solving skills. Apply logical skills to programming in a variety of languages. Utilize web technologies. Present conclusions effectively, orally, and in writing. Demonstrate basic understanding of network principles

| Unit | Contents of Course | Hrs. |
|-------------|--|-------------|
| I | 1 Computer System Concept, Types of Computers, Basic components of a Computer System- Control Unit, ALU, Input/ Output Devices, Memory-RAM, ROM, EPROM, PROM and other types of memory. | 7 |
| II | 2 Input devices-KeyBoard, Mouse, Trackball, Joystick, Digitizing Tablet, Scanners, Digital Camera, MICR, OCR, OMR, Bar-code Reader, Voice Recognition, Light Pen Working Principles, Area of use & characteristics. Output Devices-Monitors, Types of Monitor-Digital, Analog, Size, Resolution, Refresh Rate. | 7 |
| III | Windows concepts, features, windows structure, desktop, taskbar, start menu, my computer, Recycle Bin, Windows Accessories-Calculator, Notepad, Paint, Windows Explorer, Creating Disk Operating System (DOS): Introduction, History & versions of DOS. | 10 |
| IV | 4 Introduction to Word Processing, Introduction to MS Word: features, Creating, Saving and Opening documents in Word, Interface, Toolbars, Ruler, Menus, Keyboard Shortcut, Editing a Document-Moving, Scrolling in a Document, Opening Multi Document Windows, Editing Text-Selecting, Inserting, Deleting, Moving Text, Previewing documents, Printing documents-Print a document from the standard toolbar, Print a document from the menu, Shrinking a document to fit a page, Reduce the number of pages by one, Formatting Documents: Paragraph formats, Aligning Text and Paragraph, Borders and Shading, Headers and Footers, Multiple Columns. | 8 |
| V | Basics of Ms Power point, Preparation of power point presentations. Ms-Access: Introduction to RDBMS, Features of Ms Access, Creating tables, Validation rules, constraints, data types etc. Creating Action & non action queries, creating forms and Sub forms, creating reports, creating macros. | 8 |
| | Total | 40 |

Year: I

Semester: II

B.Com. Semester II
Environmental Studies (Code-ABE-004)

Objective: Gain in-depth knowledge on natural processes that sustain life, and govern economy. Develop critical thinking for shaping strategies (scientific, social, economic and legal) for environmental protection and conservation of biodiversity, social equity and sustainable development.

| Unit | Contents of Course | Hrs. |
|------|---|------|
| I | Man & Environment: Definition of Environment & its various components. Ecosystem concepts. Dependence of Man on nature for its various needs. Human population growth & its impacts on environment. Environment & human health. Environmental concerns including climate change, Global warming, Acid Rain, Ozone layer Depletion etc. Environmental ethics. Traditional ways of utilizing various components of environment. Sustainable developments. | 7 |
| II | Natural Resources: Forest resources, Mining, Dams & their effects on forests & tribal people. Water resources-over utilization of water, floods, droughts and conflicts over water resources. Mineral Resources- Use of various minerals for Human welfare & environmental effects of mining. Food resources -World food problem. Impacts of changing Agriculture practices on Environment. Energy Resources-Renewable and non-renewable energy Resources & exploration of alternative energy sources. Land Resources- land degradation, soil erosion, and desertification & soil contamination. | 7 |
| III | Ecosystems: Structure & function, energy flow, food chains, food webs, Ecological pyramids. Basics of forest grasslands, desert & aquatic ecosystem (Ponds, Streams, Lakes, Rivers, Oceans & Estuaries) | 8 |
| IV | Biological Diversity: Genetic, species & ecosystem diversity, Values of Biodiversity, Global, National & Local Biodiversity. Hot-spots of Biodiversity, threat to biodiversity. Endangered & endemic species of India. Conservation of biodiversity in situ & ex-situ | 8 |
| V | Environment pollution: Causes, effects & control of- Air pollution, Water pollution, Soil pollution, Noise Pollution, Thermal pollution & Nuclear Hazards. Solid wastes & their Management. Disaster Management-Flood, Drought, Earthquake, Landslides etc. | 10 |
| | Total | 40 |

Reference Books:

1. Agarwal KC, 2001. Environmental Biology, Nidi Publishers Ltd. Bikaner.
2. Bharucha Erach, 2003. The Biodiversity of India, Mapin Publishing Pvt. Ltd, Ahmedabad – 380013.

B.Com. Semester III
Accountancy & Business Statistics (Paper –I)
Income Taxes (Code-ABE-301)

Objective: Complete federal income tax returns, including schedules and be able to calculate the correct amount of federal income tax. Apply basic tax concepts to simple fact situations and communicate potential income tax ramifications in writing and orally.

| Unit | Contents of Course | Hrs. |
|-------------|--|-------------|
| I | Introduction of Income Tax Including Residential Status. | 10 |
| II | Income From Salaries, Income From House Property. | 8 |
| III | Income From Business & Profession, Income From Capital Gain & Income From Other Sources | 10 |
| IV | Income From Other Sources, Assessment of Individual. | 8 |
| V | Assessment of Hindu Undivided Family (HUF), Firms (Including Limited Liability Partnership Firms) And AOP | 4 |
| | Total | 40 |

Book Recommended:

1. Singhanian V.K.: A Students Guide to Income Tax.
2. Ahuja & Gupta : Direct Taxes
3. S. Sunderam : Law And Practice in Income Tax in India

Year: II

Semester: III

B.Com. Semester III
Accountancy & Business Statistics (Paper –II)
Quantitative Methods & Their Applications (Code-ABE-302)

Objective: Provides students with quantitative skills that are required to make business decisions. These skills involve using statistical, forecasting and estimation techniques. Formulation and application of mathematical models in business decision making scenarios.

| Unit | Contents of Course | Hrs. |
|------|--|------|
| I | Introduction to Quantitative Techniques, Meaning, Nature, Scope of Quantitative Techniques. Basic Concepts of Differentiation: - Maxima and Minima. | 10 |
| II | Collection of Data:- Types of Data, Methods of Collecting primary and secondary data, Matrix Algebra and Determinants | 8 |
| III | Correlation Analysis: Definition and concept types and measures of studying correlation and methods. Regression analysis: Simple and multiple; its importance and application to business. Simple Partial and Multiple Correlations. | 10 |
| IV | Decision Theory and Application: - Decision under Certainty, under Un certainty, Decision under Risk Methods. Linear Programming: - Concept, Methods (Graphical, Simplex, Primal and Duality). | 8 |
| V | Game Theory: - Types of Games, Concepts, Two person zero sum games. Pure and Mixed strategy. Probability:- Addition and Multiplication Theorem | 4 |
| | Total | 40 |

Book Recommended:

1. **Statistics: Sancheti & Kapoor**
2. **Quantitative Techniques : C. R. Kothari**
3. **Quantitative Techniques : Sharma, Jain, Pareek**
4. **Quantitative Techniques for Management : Ramanath, Shringi**

B.Com. Semester III
Business Administration (Paper –I)
Company laws & Secretarial Practice (Code-ABE-303)

Objective: To inform the students about the elementary ideas and the logic of the corporate law. In that respect, the students will be acquainted with the legal norms regulating the subjects of the corporate law, their legal structure and the position (status) of the trading subjects.

| Unit | Contents of Course | Hrs. |
|-------------|--|-------------|
| I | Meaning , Characteristics of a Company, Lifting of corporate veil, Types of Company, Privilege of Private company | 10 |
| II | Formation of a company, Function & Duties of a Promoters, Memorandum of Association : Contents And Alterations, Article of associations. | 8 |
| III | Prospectus, Share Capital, Types of share & Debentures Membership, Provisions of Dividend | 10 |
| IV | Directors, Qualifications & Disqualifications, Appointment & Removal, Power & Duties, Managing Director, Whole time Director, Meeting of a company, Proxy, Agenda, Resolution, Minutes, Methods of Winding Up. | 8 |
| V | Company Secretary, Qualification, Role & Position, Secretarial Practice, Relating allotment of shares, Transfer & Transmission of Share , Payment Of dividend | 4 |
| | Total | 40 |

Book Recommended:

1. **Company Law & Secretarial Practice: Kothari & Agarwal**
2. **Company Law & Secretarial Practice: Sukla & Sahay**
3. **Company Law & Secretarial Practice: Mathur & Saxena**

B.Com. Semester III
Business Administration (Paper –II)
Sales Promotion & Sales Management (Code-ABE-304)

Objective: This course is a survey of all facets of sales management, including estimating sales potential and forecasting sales, manning territories, selecting, training, motivating, supervising and compensating the sales force, and interfacing with other company functions. Also covered are typical sales management problems and potential solutions.

| Unit | Contents of Course | Hrs. |
|------|---|------|
| I | Nature of Sales Promotion Distinction from Advertising , & Personal selling, Role and Importance Function of sales promotion department, Limitation in shortage economy, Types of sales promotion , Internal origination ,dealer promotion, Consumer promotion sales promotion Sales promotion of Industrial & Consumer Product | 10 |
| II | Export Sales Promotion, Evaluation of Sales Promotion Programme | 8 |
| III | Sales Management: Role of selling in a planned Economy, Selling as a Carrier, Qualities of salesman, Product Knowledge, Effective Speaking,, Customer Relation , Sales Organization, Branch Setup, recruitment and selection of sales Man Training , Motivation, Remuneration | 10 |
| IV | Planned Selling Approach , Pre-Approach, Meeting, objection, closing sale , Sales Call , Sales Forecasting Sales Quotas And Territories | 8 |
| V | Consumer Psychology, Buying motives of Consumers, Control of sales Operations, Salesman reports , meeting selling costs , Sales cost control | 4 |
| | Total | 40 |

Book Recommended:

1. Sales Promotion & Sales Managements: R.L. Naulakha
2. Sales Promotion & Sales Managements: Kothari & Agarwal
3. Sales Promotion & Sales Management : J.P.Singhal

B.Com. Semester III
Economic Administration & Financial Management (Paper –I)
Economic Environment in India (Code-ABE-305)

Objective: On completion of the course students will be able to develop ideas of the basic characteristics of Indian economy, its potential on natural resources. Understand the importance, causes and impact of population growth and its distribution, translate and relate them with economic development.

| Unit | Contents of Course | Hrs. |
|------|---|------|
| I | Economic Environment: Meaning, Factor effecting economic environment, Basic Feature of Indian economy, India in world economy, Human development index, Social infrastructure development. Economic Planning: Meaning, Importance, Objectives, Techniques of planning, Salient features of current and previous plan. | 10 |
| II | Agriculture- Agricultural Policy, Significance ,Agriculture Input, Food Management, Major Scheme of Agriculture Sector, Agriculture Finance, KCC,Agriculture Insurance, Agricultural Productivity, Demand & Supply of agricultural Product. | 8 |
| III | Industry & Infrastructure:- Industrial Policy, Industrial Policy, Role of MSME, And their Problem, Credit flow to industrial sector, FDI ,CPSE, Concept of Privatization | 10 |
| IV | Tourism Development problem & solution, poverty & unemployment, problem & solution, JRY, DPAP, Aravalli Development program. | 8 |
| V | GDP, NDP, Per Capita Income, Agricultural Industry, Infrastructure, Roads. | 4 |
| | Total | 40 |

B.Com. Semester III
Economic Administration & Financial Management (Paper –II)
International Finance & Foreign Exchange (Code-ABE-306)

Objective: On successful completion of the course students will be able to apply appropriate formats and technologies to financial communication. Analyze, apply and evaluate information within the global financial environment of foreign exchange to solve problems and make informed decisions.

| Unit | Contents of Course | Hrs. |
|-------------|--|-------------|
| I | Meaning & Importance of International Finance. Method of International Payment, Balance of Trade v/s balance of payments causes of disequilibrium and their remedial measures. Preliminary introduction to international trade. | 10 |
| II | Theories terms of trades . Documentary credit ,euro and EGM, Euro currency market extent significance and operations. Free trade zones and 100 EOU | 8 |
| III | Growth and problems of international liquidity. Development finance IBRD & Its affiliates. Asian developments banks. Export import bank of India (EXIM Bank) ECG. UNCTAD. WTO | 10 |
| IV | The concepts and importance of foreign exchange. Theories of exchange rate determination. Foreign exchange rate spot and forward rate. Fixed V/S Floating exchange rate | 8 |
| V | Arithmetic of foreign exchange computation of spot and forward exchange rate. Types of bill buying and selling rate chain rate. Exchanges rate foreign exchange risk and exposure. Foreign assistance to Indian problems & Future Prospects in the Indian Economic Development | 4 |
| | Total | 40 |

Year: II

Semester: IV

B.Com. Semester IV
Accountancy & Business Statistics (Paper –I)
Cost Accounting (Code-ABE-401)

Objective: After completion the course students will able to Describe how cost accounting is used for decision making and performance evaluation. Explain the basic concept of cost and how costs are presented in financial statements. Analyze the basic cost flow model and be able to assign costs in a job cost system.

| Unit | Contents of Course | Hrs. |
|-------------|---|-------------|
| I | Introduction: Meaning and definition of Cost Accountancy, cost accounting and costing. Distinction between financial and cost accounting. Elements of Cost. Material: Purchasing, storing and pricing of stores issued material control. | 7 |
| II | Labour: Recording of time and wages, Methods of remuneration, incentive plans allocation of wages, labour turn-over and treatment of ideal-time, over-time. | 5 |
| III | Costing Methods: Single output or unit costing; operating costing, job and contract costing; process costing (excluding equivalent production). Non-integral accounting systems and Reconciliation between cost and financial statements. | 8 |
| IV | Cost volume Analysis : Meaning, Significance and Limitations, Break-even analysis, profit graph, profit-volume ratio, Assumptions of cost volume profit analysis | 10 |
| V | Standard Costing: Meaning, Significance and Limitation. Types of standards and variances pertaining to material and Labour. | 10 |
| | Total | 40 |

Year: II

Semester: IV

B.Com. Semester IV
Accountancy & Business Statistics (Paper –II)
Advanced Financial Accounting (Code-ABE-402)

Objective: On successful completion of this course, students will be able to identify and describe different types of inter-entity relationships based on relevant Australian Accounting Standards. Explain the consolidation process and prepare consolidated financial statements based on relevant accounting Standards.

| Unit | Contents of Course | Hrs. |
|-------------|---|-------------|
| I | Introduction to Management Accounting – Origin, scope, functions and principles. Understanding Indian Corporate Sector. | 10 |
| II | Management Accounting- Understanding basic financial accounting, Preparation of Final Accounts- as a backdrop to management accounting and Cost Accounting. Changing role of management accounting and recent developments. | 8 |
| III | Management accounting and corporate governance. Analysis of Corporate Performance: Preparation and calculation of Fund Flow and Cash Flow statement as per AS-3. | 10 |
| IV | Financial statement analysis- Ratio analysis- types and calculation. Comparative and common size financial statement. | 8 |
| V | Basic Cost Concept, Cost sheet Cost-Volume-Profit Analysis, Budgetary Control. Marginal cost and CVP Analysis and Profit planning. Activity based costing, | 4 |
| | Total | 40 |

B.Com. Semester IV
Business Administration (Paper –I)
Marketing Management (Code-ABE-403)

Objective: On completion of this course, the students will be able to demonstrate strong conceptual knowledge in the functional area of marketing management. Students will demonstrate effective understanding of relevant functional areas of marketing management and its application. Students will demonstrate analytical skills in identification and resolution of problems pertaining to marketing management.

| Unit | Contents of Course | Hrs. |
|------|---|------|
| I | Nature and scope of marketing, Corporate orientations towards the marketplace, The Marketing environment and Environment scanning, Marketing information system and Marketing research, | 6 |
| II | Understanding consumer and Industrial markets, Market segmentation, Targeting and positioning; Product decisions - product mix, product life cycle, new product development, | 9 |
| III | Branding and packaging decisions, Pricing methods and strategies, Promotion decisions - promotion mix, advertising, sales promotion, publicity and personal selling; | 9 |
| IV | Channel management - selection, co-operation and conflict management, vertical marketing Implementation and systems, Organizing and implementing marketing in the organisation; Evaluation and control of marketing efforts | 8 |
| V | New issues in marketing - Globalization, Consumerism, Green marketing, Legal issues. | 8 |
| | Total | 40 |

Year: II

Semester: IV

B.Com. Semester IV
Business Administration (Paper –II)
Principle of Management (Code-ABE-404)

Objective: On completion of this course, the students will be able to Understand the concepts related to Business, Demonstrate the roles, skills and functions of management, Analyze effective application of PPM knowledge to diagnose and solve organizational problems and develop optimal managerial decisions, Understand the complexities associated with management of human resources in the organizations and integrate the learning in handling these complexities.

| Unit | Contents of Course | Hrs. |
|------|--|------|
| I | Definition of management: nature and scope, organizational objectives, management by objective Planning: nature, purpose and functions, types, steps in planning, | 10 |
| II | Organizing: nature, importance, process, formal & informal organizations, organization chart, organizing principles, span of management: factors determining effective span, Graicunas formula, Departmentalization: definition, departmentalization by function, territory, product/service, customer group and matrix organization | 8 |
| III | Authority: definition, types, responsibility and accountability, delegation; definition, steps in delegation, obstacles to delegation and their elimination, decentralization v/s centralization, determinants of effective decentralization | 10 |
| IV | Staffing: definition, manpower management, factors affecting staffing, job design, selection process, techniques, performance appraisal: need and process Communication; importance, process, barriers and breakdown of communication | 8 |
| V | Controlling: control process, types, barriers to control making, control techniques: budget and non- budgetary control devices, | 4 |
| | Total | 40 |

B.Com. Semester IV**Economic Administration & Financial Management (Paper –I)****Elements of Financial Management (Code-ABE-405)**

Objective: Upon successful completion of Financial Management, the student will be able to demonstrate an understanding of the overall role and importance of the finance function. Demonstrate basic finance management knowledge. Communicate effectively using standard business terminology.

| Unit | Contents of Course | Hrs. |
|-------------|--|-------------|
| I | Meaning ,Scope ,Importance and Limitation of Financial Management, Tasks and Responsibility of modern Finance Manager, Financial Analysis-Financial Statement – Income Statement and Balance Sheet Techniques of Financial Analysis. | 10 |
| II | Ratio Analysis, Liquidity, Activity , Profitability, and Leverage Ratio, Fund flow Statement,Change in working capital, source and uses of funds. | 8 |
| III | An introduction of financial planning and forecasting- Break even analysis, sources of short term and long term finance Equity V/S Debts | 10 |
| IV | Working Capital Management - Concepts and significance determinants and estimation of working capital Adequate working capital, merits and demerits, Management of cash and marketable securities. | 8 |
| V | Receivable and inventory Management- Elementary study of capital budgeting including methods of evaluating capital expenditure proposal under uncertainty , dividend policy | 4 |
| | Total | 40 |

Books Recommended:-

Financial management _- M.R. Agarwal

Elements of financial Management – N.P. Agarwal

B.Com. Semester IV
Economic Administration & Financial Management (Paper –II)
Indian Financial System (Code-ABE-406)

Objective: Student understands The Banking and financial system in India, about commercial banks and its products, how to build customer relationship in banking sector the modern banking services e.g. e-banking, m-banking and internet banking.

| Unit | Contents of Course | Hrs. |
|-------------|---|-------------|
| I | Role of bank and other financial institution in economic growth of India. Competition and co-ordination between various development and financial institutions. | 10 |
| II | Types of financial institutions- Indian Capital & Money Market. IDBI, IFCI, ICICI, SFC and industrial reconstruction bank of india | 8 |
| III | Detailed study of Banks- Present structure, performance, liquidity management,, management of capital funds ,of commercial Banks. Performance Budgeting, Zero based budgeting | 10 |
| IV | Diversification of banking business in India, Management information system in commercial Banks, Main problem of financial institution in India & Suggestions. | 8 |
| V | Recent trends in Indian financial market- surge in new issue market, stock market turn financial corporation and Indian commercial banking | 4 |
| | Total | 40 |

B.Com. Semester V
Accountancy & Business Statistics (Paper –I)
Audit & Management Accounting (Code-ABE-501)

Objective: Distinguish between auditing and accounting. Explain the importance of auditing in reducing information risk. List the causes of information risk and explain how this can be reduced. Describe assurance services and distinguish audit services from assurance services. After successful completion of this course students will be able to: Apply management accounting and its objectives in facilitating decision making. Analyze cost-volume-profit techniques to determine optimal managerial decisions.

| Unit | Contents of Course | Hrs. |
|-------------|---|-------------|
| I | Auditing meaning, origin and evolution, principal & objective, necessity, advantage, and limitation of Auditing frauds and errors, Auditing as distinguished from accounting and investigation, concept of true and fair view. | 9 |
| II | Planning of auditing –recommencement consideration audit program, working papers and audit note-book types of audit, conduct of audit. | 7 |
| III | Introduction to Management Accounting – Origin, scope, functions and principles. Understanding Indian Corporate Sector. Management Accounting- Understanding basic financial accounting, Preparation of Final Accounts- as a backdrop to management accounting and Cost Accounting. | 8 |
| IV | Changing role of management accounting and recent developments. Management accounting and corporate governance | 8 |
| V | Financial statement analysis- Ratio analysis- types and calculation. Comparative and common size financial statement. | 8 |
| | Total | 40 |

Year: III

Semester: V

B.Com. Semester V
Accountancy & Business Statistics (Paper –II)
Taxation laws and Practice (Code-ABE-502)

Objective: Complete federal income tax returns, including schedules and be able to calculate the correct amount of federal income tax. Apply basic tax concepts to simple fact situations and communicate potential income tax ramifications in writing and orally.

| Unit | Contents of Course | Hrs. |
|-------------|--|-------------|
| I | Definition: charge of wealth tax and assets subject to such charge; exemption; valuation of assets, computation of net wealth and wealth tax. | 9 |
| II | Procedure of assessment; liability to assessment in special cases; appeals; revision and reference, payment and recovery of wealth tax, refunds. | 8 |
| III | Defination : liability of tax on inter – state sales; rates of tax; determination of taxable turnover and sales tax; declaration forms. | 7 |
| IV | Registration of dealers; declared goods and restrictions and conditions on sale of such goods; levy and collection of tax; penalties; appeals. | 8 |
| V | Introduction – Definitions, Extent and Commencement, Incidence and levy of Tax, Registration of Dealers. Payment of Tax, Filing of Returns and assessment. Tax Liability, Recovery and Refund, interest, Penalties, Composition and Prosecution. | 8 |
| | Total | 40 |

Year: III

Semester: V

B.Com. Semester V
Business Administration (Paper –I)
Functional Management (Code-ABE-503)

Objective: It details the different functions of management such as planning, organizing, staffing, directing, and controlling. The course also emphasizes on identification of critical issues and framing of strategies and scenarios required to execute management functions.

| Unit | Contents of Course | Hrs. |
|-------------|---|-------------|
| I | Marketing and sales management: marketing organization and administration, distribution, advertising and publicity, sales management, pricing theory | 7 |
| II | Production and operations management: types of production, factory layout and location, production organization, materials handling, automation | 7 |
| III | Human resource management: manpower planning, recruitment, selection, induction and training, promotion and transfer, wage and salary administration, job restructuring | 8 |
| IV | Financial Management: - Nature - scope and objectives finance, cash management, inventory management , inventory management , ABC systems - EOQ model - reorder point | 8 |
| V | Research and IT: - Meaning & process of research, Importance of Research in Business, Product Design and development. CRM and MIS, Ecommerce | 10 |
| | Total | 40 |

B.Com. Semester V
Business Administration (Paper –II)
Human Resource management (Code-ABE-504)

Objective: After completion the course student will be able to understand the functions, systems, policies and applications of Human Resource Management in organizations. An overview of theoretical foundations of key areas associated with HR development in the organizations, HR skills and their ability to assess the constraints and opportunities associated with managing employees in different socio-economic and political context.

| Unit | Contents of Course | Hrs. |
|------|---|------|
| I | Human Resource Management-. Introduction and Scope, HRD-Concept, Need, Human Resource Planning-Concept, Process. | 9 |
| II | job design-Concept approaches, job analysis, job description, job specification | 8 |
| III | Human Resource Procurement-Recruitment. Selection and induction. Training, Training phases, Need Assessment, Establishment, Establishment of Training objectives, Training method Lecture, case method, Role playing. Business in Basket T- Group, Incident, Syndicate, Evaluation of a training Programme. | 7 |
| IV | Performance measurement and reward systems-introduction, performance drivers, leadership and performance, reward management performance appraisals. Discipline. The grievance procedure. | 8 |
| V | Employee compensation-purpose and importance, components. Non-monetary rewards, workers participation in Management Employee. Strategic challenges for leadership, career management, SHRM Mergers and acquisitions | 8 |
| | Total | 40 |

Year: III

Semester: V

B.Com. Semester V
Economic Administration & Financial Management (Paper –I)
Rural Development & Co-Operation (Code-ABE-505)

Objective: To create awareness among the students about co-operation and rural development. The students should have to provide the knowledge of rural economy. iii. The students will become aware about cooperative structure, cooperative farming and micro credit in India.

| Unit | Contents of Course | Hrs. |
|-------------|---|-------------|
| I | Concept and Significance of Rural Development, Strategy of rural development: Current issues. | 9 |
| II | Rural Development administration: Rural development agencies. Village level, Block level and District Level Administration for Rural Development. District Rural Development Agencies. | 8 |
| III | Rural Infrastructure Development: Rural Roads, Rural Markets, Electrification, Water Supply, Education and health. | 7 |
| IV | Rural Development Programmes: From Antodaya to IRDP, New Rural Development scheme : Swarnajayanti Gram Swarajgar Yojana (SGSY), Jawahar Gram Samridhi Yojana (JGSY), Sampurna Gramin Rojgr Yojana (SGRY), Pradhan Mantri Gram Sadak Yojana(PGSY), National Rural Employment Guarantee Scheme. Main features and achievement of these schemes. | 8 |
| V | Concept and Principles of Co-Operation, An evaluation of co- operative principles and modifications therein from time to time. Origin of Co-operative movement, Brief history in India and Abroad, Co-operative movement in rajasthan. | 8 |
| | Total | 40 |

B.Com. Semester V
Economic Administration & Financial Management (Paper –II)
Banking Law & Practice in India (Code-ABE-506)

Objective: To acquire knowledge about banking laws in India as it is must for management students. To have conceptual clarity about the process of banking, product and stakeholders with reference to particular acts passed in India. A deep study about the remittance process, virtual banking, digital banking with various laws applicable in India.

| Unit | Contents of Course | Hrs. |
|------|--|------|
| I | Bank and banking system in India- Recent trends in Indian banking challenges before banks in India. | 9 |
| II | Types of bank accounts and their operations. Banking challenges in banks in India. | 8 |
| III | Banks customer: general and special relationship of bank customer. Types of banks account. | 7 |
| IV | Regulation Act 1949: History; Social control; Banking Regulation Act as applicable to banking companies and public sector banks; Banking Regulation Act as applicable to Co-operative banks, | 8 |
| V | Banking Reserve Bank of India Act 1934. | 8 |
| | Total | 40 |

Recommended Books:

1. Taud R.P. and Taub D.L. Banking Law & Practice in India New Delhi 1989
2. Tiwari V.K. Philip J. and Pandey A.N. : Banking Law & Practice in India: Delhi 1992

Year: III

Semester: VI

B.Com. Semester VI
Accountancy and Business Statistics (Paper –I)
Functional Accounting (Code-ABE-601)

Objective: Describe, explain, and integrate fundamental concepts underlying accounting, finance, management, marketing, and economics. Use information to support business processes and practices, such as problem analysis and decision making.

| Unit | Contents of Course | Hrs. |
|-------------|--|-------------|
| I | Sectional and self-Balancing Ledgers, Accounts from Incomplete records. | 10 |
| II | Royalty and Lease Accounts. Insurance Claims: Loss of Stock and Loss of Profit. | 8 |
| III | Hire Purchase and Installment Sale Transaction. Valuation of Goodwill and Valuation of Shares. | 10 |
| IV | Departmental Accounts. Branch Accounts. | 8 |
| V | Investment Accounts | 4 |
| | Total | 40 |

Year: III

Semester: VI

B.Com. Semester VI
Accountancy and Business Statistics (Paper –II)
Operation Research (Code-ABE-602)

Objectives: To impart knowledge in concepts and tools of Operations Research. To understand mathematical models used in Operations Research. To apply these techniques constructively to make effective business decisions.

| Unit | Contents of Course | Hrs. |
|-------------|---|-------------|
| I | Introduction : Quantitative techniques and Operation Research, Methodology and Models of Operation Research | 10 |
| II | Linear Programming Concept, Formulation, Graphical Solution, Primal And Dual Sample method. | 8 |
| III | Transportation model, Assignment models, Game Theory. | 10 |
| IV | Waiting Line Theory, Simulation, and Inventory controls Techniques. | 8 |
| V | Network analysis, PERT & CPM, including times-cost trade off. Quantitative decision models: decision making under certainty, uncertainty and Risk expected value of perfect information, Decision tree. | 4 |
| | Total | 40 |

Year: III

Semester: VI

B.Com. Semester VI
Business Administration (Paper –I)
Business Entrepreneurship (Code-ABE-603)

Objective: Students master oral and visual presentation skills and establish a foundation of confidence in the skills necessary to cause others to act. Entrepreneurship and Innovation minors will be able to find problems worth solving.

| Unit | Contents of Course | Hrs. |
|-------------|---|-------------|
| I | Meaning and nature of Entrepreneurship, Entrepreneurship and Socioeconomic Development. | 10 |
| II | Origin and development of Entrepreneurship in India, Problems of Entrepreneurship, Social Responsibility of entrepreneurs. | 8 |
| III | Government encouragement to entrepreneurship. Organization of Central and State Government to help entrepreneurs. Regulation of Industry. Infrastructure facilities. Preparations of Project. | 10 |
| IV | Small entrepreneurs: Financial facilities, Industrial Co-operatives. District Industrial Centers. Industrial (Development and Regulation) Act. | 8 |
| V | Entrepreneurship in Rajasthan. Incentives and concession available to industries in Rajasthan. | 4 |
| | Total | 40 |

B.Com. Semester VI
Business Administration (Paper –II)
Retail Management (Code-ABE-604)

Objective: To familiarize students with the decisions involved in running a retail firm and the concepts and principles for making those decisions. While the course focuses on the retail industry including retailers of consumer services, the content of the course is useful for students interested in working for companies that interface with retailers such as manufacturers of consumer products or for students with a general management or entrepreneurial interest.

| Unit | Contents of Course | Hrs. |
|-------------|--|-------------|
| I | Meaning of Retail and Retailing, Types of retailing, Retail market strategy, Species for gaining sustaining, competitive advantage | 10 |
| II | Rural Retailing, Strategic retailing plan process, International Retailing, | 8 |
| III | Consumerism and ethics in retailing, Retail audit, Meaning of merchandise management | 10 |
| IV | Buying process, open to buy system, Retail location strategy, Importance of HRM | 8 |
| V | Working on strategic profit model, Activity based costing, objective of performance by retailers | 4 |
| | Total | 40 |

B.Com. Semester VI
Economic Administration & Financial Management (Paper –I)
Business Budgeting (Code-ABE-605)

Objective: Explain the role of budgeting as an element of strategic management accounting. Differentiate elements of master budget. Connect individual operating budgets for financial budget preparation. Prepare projection of financial statements. Preparation of flexible budget as an element of adaptation to unexpected business situations. Apply knowledge of budgeting in budget preparation using accounting systems and spreadsheets. Analyze differences between budgeted and realized figures.

| Unit | Contents of Course | Hrs. |
|------|--|------|
| I | Business Budgets and Budgeting Meaning, Nature, Objectives, advantages and limitations of budgets and budgeting, Budget terminology, Preparation of budgets, budget co-ordination. Essentials of an effective Budgeting. . | 10 |
| II | Types of Budgets: Fixed and Flexible Budget, Master Budget, Sales Budget, Production Budget, Direct Material Budget, Direct Labour Budget and Overhead Budget. | 8 |
| III | Cash Budgeting: Meaning, Importance and Forms of Cash Budget, Preparation of Cash Budget, and Methods of Cash Budget, Forecasting. Business Forecasting: Meaning, Theories, Importance and limitation of business forecasting. | 10 |
| IV | Budgetary Control: Meaning, Characteristics, Objects and benefits of Budgetary control. Zero-Base Budgeting: Its theory and practice with special reference to India. Performance Budgeting: Meaning Nature, importance of Performance budgeting | 8 |
| V | Standard Costing: Concepts, Significance and Limitation, Analysis of Variance (Material, Labour, overhead and sales. Risk Analysis in Capital Budgeting :- Risk, Definition and Concepts, | 4 |
| | Total | 40 |

B.Com. Semester VI
Economic Administration & Financial Management (Paper –II)
Managerial Economics (Code-ABE-606)

Objective: Develop an understanding of the applications of managerial economics. Interpret regression analysis and discuss why it's employed in decision-making. Discuss optimization and utility including consumer behavior. Assess the relationships between short-run and long-run costs.

| Unit | Contents of Course | Hrs. |
|-------------|---|-------------|
| I | Microeconomics: meaning nature and scope. Basic concepts of economics: Static and dynamic approaches, equilibrium, utility, opportunity cost, marginal and incremental principles Microeconomics. | 10 |
| II | Theory of demand: Nature of demand for a product, individual demand, market demand, determinants of demand. Elasticity of demand and its determinants. Theory of Consumer Behavior: Utility analysis, indifference curve analysis, applications of indifference curves. | 8 |
| III | Production function – Production function, Isoquants, Law of returns, returns to scale, estimation of production function. Cost Function – Various concepts of costs, estimation of cost functions, Short and long run cost curves. | 10 |
| IV | Price and Output relationship under different market conditions – Perfect competition, Monopoly, Monopolistic competition, Oligopoly, Monopsony, bilateral monopoly, duopoly, pricing practices. | 8 |
| V | Factor pricing and Global Market Economy – Determination of Rent, Wage, Interest and Profit. Risk and uncertainty, technological changes and global market economy, technological change and productivity, industrial innovation and technology. | 4 |
| | Total | 40 |