

**Course Structure As per NEP 2020 for  
B.COM. SEM – 5 (Major Accountancy)  
with effective from June - 2025**

Sr. No	Course Category	Course Title	Course Credits
1	Major 11	Corporate Accounting – 1	04
2	Major 12	Business Accounting – 5 (Digital Accounting Using Tally – 1)	04
3	Major 13	Management Accounting	04
4	Minor 4 (Select Any One)	Business Administration – 4	04
		Business Management – 4	
		Banking & Finance – 4	
		Business Computer Science – 4	
		Advance Business Statistics – 4	
		Business & Co-operation – 4	
5	Minor 5 (Select Any One)	Business Administration – 5	04
		Business Management – 5	
		Banking & Finance – 5	
		Business Computer Science – 5	
		Advance Business Statistics – 5	
		Business & Co-operation – 5	
		Business Economics – 5	
6	SEC 1 (Select Any One)	Digital Marketing	02
		Leadership Development	
		Fundamental of Statistics	
		Corporate Law	
<b>TOTAL CREDITS</b>			<b>22</b>

# B.COM. SEMESTER – 5

1	MAJOR 11	CORPORATE ACCOUNTING – 1
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Name of the Course: **Corporate Accounting – 1**  
Course credit: **04**  
Teaching Hours: **60 (Hours)**  
Total marks: **100**

## Objectives:

The course aims to help learners to acquire conceptual knowledge of corporate accounting system and to learn the techniques of preparing the financial statements of companies.

## Learning Outcomes:

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

1. Understand concept and nature of corporate accounting;
2. Prepare final accounts of company as per provisions of Companies Act 2023;
3. Record transactions of redemption of RPS and prepare balance sheet after redemption of RPS
4. Record transactions of internal reconstruction of company and prepare balance sheet after internal reconstruction of company;
5. Understand the provisions related to underwriting commission and record transactions related to underwriting commission.

PARTICULAR	NO. OF LECTURES
<b>UNIT NO. 1 : FINAL ACCOUNTS OF COMPANY [As per New Provisions of Companies Act-2013]</b>	
<ul style="list-style-type: none"><li>- Introduction - Meaning -Legal framework- Companies Act-2013</li><li>- Various schedules for Financial Statements as per Companies Act-2013</li><li>- Accounting adjustments relating to Final accounts of company</li><li>- Depreciation-Provisions for taxation-Allocations and Dividends</li><li>- <b>Practical Questions</b> regarding preparation of final accounts of company (Vertical)</li></ul>	<b>12</b>
<b>UNIT NO. 2 : REDEMPTION OF REDEEMABLE PREFERENCE SHARES</b>	
<ul style="list-style-type: none"><li>- Introduction–Meaning-exception to rule, can't purchase its' own shares</li><li>- Provisions of Companies Act-2013 for redemption of preference shares</li><li>- Section 55, 63, 69 Capital Redemption Reserve, Bonus Share etc.</li><li>- Accounting treatment : Journal ledger entries and Vertical Balance sheet</li><li>- <b>Practical Questions</b></li></ul>	<b>12</b>
<b>UNIT NO. 3 : CAPITAL REDUCTIONS [INTERNAL RECONSTRUCTION]</b>	
<ul style="list-style-type: none"><li>- Introduction and Meaning and Methods of Capital Reduction</li><li>- Difference between Internal and External Reconstruction</li><li>- Accounting Entries</li><li>- Capital Reduction A/C and Vertical Balance sheet</li><li>- <b>Practical Questions</b></li></ul>	<b>12</b>
<b>UNIT NO. 4 : ACCOUNTS OF UNDERWRITING COMMISSION</b>	
<ul style="list-style-type: none"><li>- Introduction, Meaning, Advantages of Underwriting,</li><li>- Provisions of Companies Act 2013 for Underwriting Commission,</li><li>- Classification of Application: Marked and Unmarked Application,</li><li>- Underwriting Contract and its' types and Sub-underwriting contract,</li></ul>	<b>12</b>



<ul style="list-style-type: none"> <li>- Determination of underwriters' liabilities according to Contracts (preparing statement of underwriters' liabilities),</li> <li>- Accounting treatment: Journal Entries-Ledgers' A/Cs in the books of company,</li> <li>- <b>Practical Questions</b></li> </ul>	<b>Total Lectures/Hours</b>	<b>60</b>
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**Note: Only Practical questions should be asked in University Exam.**

**Suggested Readings:**

1. Amitabha Mukherjee and Mohammed Hanif; Modern Accounting
2. Ashok Sehagal - Deepak Sehagal; Advanced Accounting (Taxmann Allied Services- Delhi)
3. Dr. R.K. Sharma and Dr. R.S. Popli; Accountancy (Self Tutor),
4. Dr.B.M.Agrawal and Dr. M.P. Gupta; Advanced Accounting,
5. M.C.Shukla and T.S.Grewal; Advanced Accounts, (Sultan Chand & Sons, Delhi)
6. Narayan Swamy; Financial Accounting, (Prentice Hall India, New Delhi)
7. Negis R. F; Financial Accounting: (Tata McGraw Hill, New Delhi)
8. P. C. Tulsian Financial Accounting: (Tata McGraw Hill, New Delhi)
9. R. L. Gupta &M. Radhaswamy; Company Accounts: (Sultan Chand & Sons-New Delhi)
10. R.S.N.Pillai,Bhagawathi,S.Uma;PracticalAccounting:(S.Chand&Co.NewDelhi)
11. S. Daver; Accounting Standards: (Taxmann Allied Services,(P) Ltd; New Delhi)
12. S.N.Maheshwari;CorporateAccounting:(VikasPublishinghousePvt.Ltd.NewDelhi)
13. S.P. Jain &K. L. Narang; Company Accounts: (Kalyani Publishers, New Delhi)
14. Sanjeev Singhal; Accounting Standards: (Bharat Law House Pvt. Ltd; New Delhi)
15. Shukla M.C. & T.S.Grawal; Advanced Accountancy: (Sultan Chand &sons, New Delhi)
16. Study Material of The Institute of Cost Accounts of India, Paper 10: Corporate Accounting and Auditing ([https://icmai.in/upload/Students/Syllabus2022/Inter\\_Stdy\\_Mtrl/P10.pdf](https://icmai.in/upload/Students/Syllabus2022/Inter_Stdy_Mtrl/P10.pdf))
17. Study Material of The Institute Of Company Secretaries of India, Paper 5: Corporate and Management Accounting (<https://www.icsi.edu/media/webmodules/Corporate%20and%20Management%20Accounting.pdf>)

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



<b>B.COM. SEMESTER – 5</b>		
<b>2</b>	<b>MAJOR 12</b>	<b>BUSINESS ACCOUNTING – 5 (DIGITAL ACCOUNTING USING TALLY – 1)</b>

Name of the Course: **Business Accounting – 5 (Digital Accounting using Tally – 1)**  
 Course credit: **04 (02 + 02)**  
 Teaching Hours: **30 + 60 (Hours)**  
 Total marks: **100**

**Objectives:**

- The course aims to develop clear understanding about computerized accounting system
- To equip students with the practical skills needed to use Tally Prime for accounting
- To skill students to use computerized accounting software for real time applications

**Learning Outcomes:**

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

1. Explain the features and importance of Tally Prime in accounting;
2. Create, alter, and delete companies in Tally Prime;
3. Create stock groups, stock items, and units of measurement;
4. Record inventory transactions using purchase and sales vouchers;
5. Implement user security and password protection in Tally Prime

PARTICULAR	NO. OF LECTURES
<b>UNIT NO. 1 : BASICS OF ACCOUNTING AND TALLY PRIME</b>	
<b>Basics of Accounting:</b> Introduction, Types of Accounts, Accounting Principles or concepts, Mode of Accounting, Rules of Accounting, Double-entry system of bookkeeping, Recording of Business Transactions, Preparation of Financial Statements, Computerised Accounting <b>Basics of Tally Prime:</b> Introduction to Tally Prime, Downloading and Installation, Types of License in Tally Prime, Features & Benefits of Tally Prime, Working Tally Prime in Educational Mode, Company Creation and Setting up Company Features and Configurations in Tally Prime.	<b>7+12</b>
<b>UNIT NO. 2 : MAINTAINING CHART OF ACCOUNTS</b>	
<b>Maintaining Chart of Accounts:</b> Introduction to Chart of Accounts, Accounting Masters, Creation of Groups & Ledgers, Alteration & Deletion of Masters, Multi-Masters Creation and Display, <b>Practical Exercises.</b> <b>Inventory Masters:</b> Three Category of Inventory Masters, Inventory Masters-Stock Groups, Flow Chart of Stock groups creation in Tally, Stock Category, Flow Chart of Stock Category Model in Tally Prime, Units of Measures, Godown, Stock items, <b>Practical Exercises</b>	<b>8+16</b>
<b>UNIT NO. 3 : RECORDING ACCOUNTING TRANSACTIONS &amp; BASIC REPORTS</b>	
<b>Recording Accounting Transactions:</b> Recording Accounting Transactions and Vouchers in Tally Prime: Business Scenarios, Receipt Voucher, Contra Voucher, Payment Voucher, Purchase Voucher, Sales Voucher, Debit Note Voucher, Credit Note Voucher, Journal Voucher, <b>Practical Exercises</b> <b>Basic Reports:</b> Generating Financial Accounts Reports in Tally Prime, Generating MIS (Management Information System) Reports in Tally Prime, <b>Practical Exercises</b>	<b>8+18</b>
<b>UNIT NO. 4 : TECHNOLOGICAL ADVANTAGES OF TALLY PRIME</b>	
Introduction to Data Security, Security Control, Accessing the company using security level, Tally Vault, Backup and Restore, Split Company Data, Export and	<b>7+14</b>



Import of Data, Company Data Repair, Printing various reports, <b>Practical Exercises</b>	
<b>Total Lectures/Hours</b>	<b>30+60</b>

**Credit:**

- 1 credit = 1 hour (lecture) and 1 credit = 2 hours (practical)
- Total 30 hours of theory teaching work per semester and additional 60 hours of practical per semester.
- Theory 2 Hours/week = 2 credits and additional practical 4 hours/week = 2 credits. Total credits = 4.

**Examination:**

- University Examination - Total marks 50, University examination: 2 Hours
- Internal Examination - 20 Marks + Practical Examination – 30 Marks at College Level = Total 50 Marks
- **Internal Examination (20 Marks)**

Sr. No.	Particular	Marks
1	Assignments	10
2	Test	10
	<b>TOTAL</b>	<b>20</b>

- **Practical Examination (30 Marks)**  
University will provide the detail information of Practical examination including time, date and practical exam exercise.

**Passing Standard:**

- Student must obtain minimum 36% marks in theory and practical both
- Minimum 36% (minimum 18 marks in University examination and minimum 7 marks in internal examination and 11 marks in practical examination)

**Who Can Teach:**

Digital Accountancy Using Tally subject can be taught by Accountancy and Commerce subject professors/faculty. This subject can also be taught by Computer science subject professors/faculty.

**Suggested Readings:**

1. TDL Reference Manual of TallyPrime (<https://help.tallysolutions.com/seriesa/rel-5-4/en/help/TDL Reference Manual.pdf>)

**Note: Latest Editions of the above books may be used.**



# B.COM. SEMESTER – 5

3	MAJOR 13	MANAGEMENT ACCOUNTING
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Name of the Course:	<b>Management Accounting</b>
Course credit:	<b>04</b>
Teaching Hours:	<b>60 (Hours)</b>
Total marks:	<b>100</b>

## Objectives:

- To enable the students to get knowledge about the various techniques of Management accounting
- The course aims to impart the learners, knowledge about the use of financial, cost and other data/information for the purpose of managerial planning, control and decision making..

## Learning Outcomes:

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

2. Describe the concept of management accounting and understand the primary purpose of management accounting;
3. Understand how to evaluate a company's financial health and performance by comparing financial data;
4. Understand how fund flow analysis helps stakeholders in making informed business and financial decisions;
5. Analyze how changes in financial position occur due to operational, investing, and financing activities;
6. Prepare flexible budget and to measure the performance of the business firm applying budgetary control measures;
7. Analyse cost, volume and profit and to solve short run decision making problems applying marginal costing and Break-Even technique.

PARTICULAR	NO. OF LECTURES
<b>UNIT NO. 1 INTRODUCTION OF MANAGEMENT ACCOUNTING &amp; RATIO ANALYSIS</b>	
<b>[A] INTRODUCTION OF MANAGEMENT ACCOUNTING:</b> Introduction, Meaning, Objectives, and Scope of management accounting; Difference between financial accounting, cost accounting and management accounting, Advantages and Limitations of management accounting, Tools of management accounting	<b>15</b>
<b>[B] RATIO ANALYSIS:</b> <ul style="list-style-type: none"><li>- Introduction-Financial Analysis and Interpretation -(Brief Explanation)</li><li>- Meaning and Nature of Ratio - Accounting Ratio and Ratio Analysis</li><li>- Importance &amp; Utility and Limitations of Ratio Analysis</li><li>- <b>Classification of Accounting Ratios</b><ul style="list-style-type: none"><li>[A] Traditional Classification: (Revenue, Balance-Sheet and Composite)</li><li>[B] Functional Classification: (As per Accounting Data and User-Parties, Different Ratios for Solvency, Liquidity, Turnover and Profitability)</li></ul></li><li>- <b>Practical Problems (Excluding Reverse types of Practical Problems)</b></li></ul>	
<b>UNIT NO. 2 : FUND FLOW STATEMENT &amp; CASH FLOW STATEMENT</b>	
<b>FUND FLOW STATEMENT:</b>	<b>18</b>



<ul style="list-style-type: none"> <li>- Accounting &amp; Managerial meaning of the term "Fund", "Fund flow" &amp; "Fund flow statement"</li> <li>- Sources and Application of Fund Flow</li> <li>- Importance &amp; Managerial utility of fund flow statement &amp; Limitations of fund flow statement</li> <li>- Procedure to prepare Working capital statement, Profit &amp; loss adjustment account and fund flow statement</li> <li>- <b>Practical Questions</b> Relating to prepare Fund flow statement</li> </ul> <p><b>CASH FLOW STATEMENT:</b></p> <ul style="list-style-type: none"> <li>- Accounting &amp; Managerial meaning of the term "Cash", "Cash Flow" &amp; "Cash Flow Statement"</li> <li>- Sources and Application of Cash Flow</li> <li>- Indian Accounting Standard No. 3 / Ind AS 7</li> <li>- Importance and Managerial Utility - Limitations of CFS</li> <li>- <b>Practical Questions</b> Relating to prepare CFS (as per Indian Accounting Standard No. 3/ Ind AS 7)</li> </ul>	
<b>UNIT NO. 3 : BUDGETARY CONTROL AND FLEXIBLE BUDGET</b>	
<p><b>[A] BUDGETING &amp; BUDGETARY CONTROL [Theoretical concept]</b></p> <ul style="list-style-type: none"> <li>- Concept of budget; different types of budgets; budgeting and budgetary control;</li> <li>- Meaning, objectives, merits, and limitations of budgetary control</li> </ul> <p><b>[B] FLEXIBLE BUDGET:</b></p> <ul style="list-style-type: none"> <li>- Introduction, Meaning of fixed and flexible budget</li> <li>- Features of a flexible budget</li> <li>- Objectives and Utility of flexible budget</li> <li>- Steps in Preparing a Flexible Budget</li> <li>- Application of Flexible Budget in Cost Control and Decision Making</li> <li>- <b>Practical Questions</b></li> </ul>	<b>15</b>
<b>UNIT NO. 4 : MARGINAL COSTING</b>	
<ul style="list-style-type: none"> <li>- Introduction</li> <li>- Meaning of Marginal Cost and Marginal Costing</li> <li>- Assumptions-Characteristics of Marginal Costing</li> <li>- Advantages of Marginal Costing</li> <li>- Limitations of Marginal Costing</li> <li>- <b>Break –Even Analysis:</b> [Meaning-Assumptions-Utility-Limitations]</li> <li>- <b>Important Terms:</b> <ul style="list-style-type: none"> <li>➤ [BEP- Contribution-PVR- Margin of Safety]</li> <li>➤ Marginal Costing as a Tool for Decision Making</li> <li>➤ Key Factor [Material &amp; Labour only]</li> </ul> </li> <li>- <b>Practical Questions</b></li> </ul>	<b>12</b>
<b>Total Lectures/Hours</b>	
<b>60</b>	

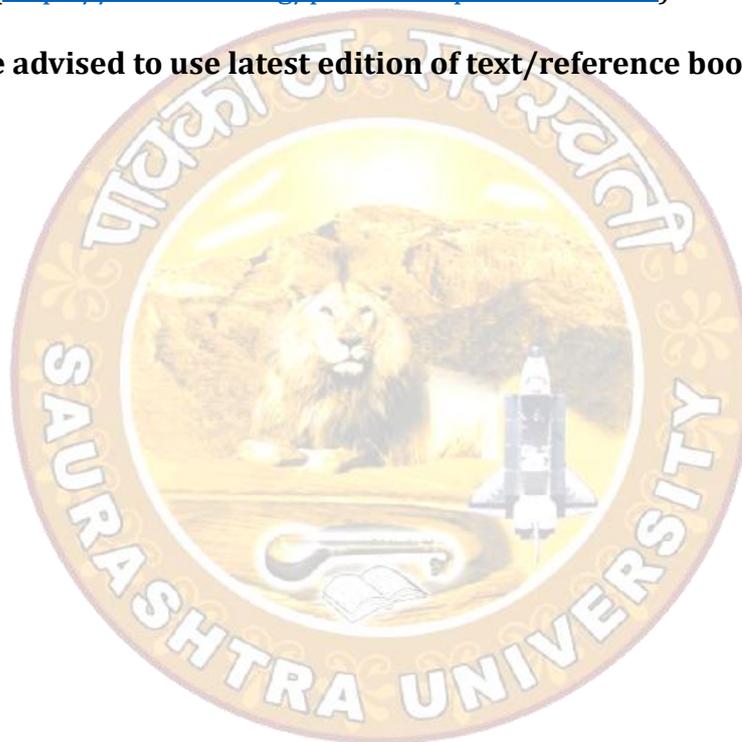
**Suggested Readings:**

1. Horngren, C. T., Sundem, G. L., Stratton, W. O., Burgstahler, D., & Schatzberg, J. (2005). *Introduction to Management Accounting*. New Jersey: Pearson Prentice Hall.
2. Atkinson, A. A., Kaplan, R. S., Matsumura, E. M., & Young, S. M. (2013). *Management Accounting Information for Decision-Making and Strategy Execution*. London: Pearson Education.
3. Hilton, R. W., & Platt, D. E. (2011). *Managerial Accounting: Creating Value in a Global Business Environment*. New York: McGraw Hill Education.



4. Singh, S. (2016). *Management Accounting*. New Delhi: PHI Learning.
5. Goel, R. (2013). *Management Accounting*. Delhi: International Book House Pvt. Ltd.
6. Arora, M. N. (2014). *Management Accounting*. New Delhi: Himalaya Publishing House Pvt. Ltd.
7. *Managerial Accounting*, Dr. Shailesh N. Ransariya, Vista Publishers, Ahmedabad (India)
8. Maheshwari, S. N., & Mittal, S. N. (2017). *Management Accounting-Principles & Practice*. New Delhi: Mahavir Publications.
9. Singh, S. K., & Gupta, L. (2010). *Management Accounting–Theory and Practice*. New Delhi: Pinnacle Publishing House.
10. Khan, M. Y., & Jain, P. K. (2017). *Management Accounting: Text, Problems and Cases*. New Delhi: Tata McGraw Hill Education.
11. Balakrishnan, N., Render, B., & Stair, J. R. M. (2012). *Managerial Decision Modelling with Spreadsheet*. London: Pearson Education.
12. George E. M. (2000). *Management Decision Making: Spreadsheet Modelling, Analysis, and Application*, Cambridge: Cambridge University Press.
13. Study Material of CA Course (New) Intermediate Level Paper 3: Cost and Management Accounting ([https://www.icai.org/post.html?post\\_id=17759](https://www.icai.org/post.html?post_id=17759))

**Note: Learners are advised to use latest edition of text/reference books**



## B.COM. SEMESTER – 5

4	MINOR 4	<b>BUSINESS ADMINISTRATION – 4 (HUMAN RESOURCE MANAGEMENT – 2)</b>
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Name of the Course:	<b>Business administration – 4 (Human Resource Management – 2)</b>
Course credit:	<b>04</b>
Teaching Hours:	<b>60 (Hours)</b>
Total marks:	<b>100</b>

### Objectives:

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

### Learning Outcomes:

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

1. Develop necessary skills to prepare an HR policy to enable the employees attain work life balance;
2. Prepare a Human Resource Plan in an organisation;
3. Organize counselling sessions for employees in an organisation;
4. Design incentive schemes for different job roles in an organisation;
5. Create HR policies related to grievance redressal, employee health, safety, welfare, and their social security in an organisation;
6. Organize an induction programme in an organisation;
7. Define industrial disputes and explain their causes and Identify different types of industrial disputes;
8. Identify the role of trade unions in protecting workers' rights and interests.

PARTICULAR	NO. OF LECTURES
<b>UNIT NO. 1 : HUMAN RESOURCE PLANNING</b>	
<ul style="list-style-type: none"> <li>- Introduction-Meaning and Concept- Basic elements of HRP</li> <li>- Needs and Corporate objectives of HRP</li> <li>- Type and Process-Stages of HRP</li> <li>- Affecting factors to HRP</li> <li>- Importance and Hindrances of HRP</li> <li>- Pre-requisites for HRP</li> <li>- Human Resource Information System [HRIS]</li> </ul>	<b>15</b>
<b>UNIT NO. 2 : PERFORMANCE APPRAISAL AND COMPENSATION MANAGEMENT</b>	
<ul style="list-style-type: none"> <li>- <b>Performance Appraisal</b> - Nature, objectives and process; Performance management; Methods of performance appraisal; Potential appraisal; Employee counselling; Job changes - Transfers and promotions.</li> <li>- <b>Compensation Management</b> - Concept and policies, Base and supplementary compensation; Individual, group and organisation incentive plans; Fringe benefits; Performance linked compensation; Employee stock option; Pay band compensation system; Job evaluation.</li> </ul>	<b>15</b>
<b>UNIT NO. 3 : MANAGING EMPLOYEE BENEFITS AND WELFARE SERVICES</b>	
<ul style="list-style-type: none"> <li>- Introduction-Meaning and Concept</li> <li>- HR Welfare-Meaning-Definition-Aims-Objectives-Need-Importance</li> <li>- HR Welfare Scope and Activities</li> <li>- HR Health and Safety –steps and legal provisions</li> <li>- Social Security-Meaning-Objectives-Ways-Means-Affecting Factors</li> </ul>	<b>15</b>



- Social Security-Indian scene	
<b>UNIT NO. 4 : INDUSTRIAL DISPUTES AND TRADE UNIONS</b>	
<ul style="list-style-type: none"> <li>- Introduction</li> <li>- <b>Industrial Disputes:</b> <ul style="list-style-type: none"> <li>➤ Meaning-Nature and Forms-Causes and Effects-Steps to Resolve</li> <li>➤ Disputes- Grievance-handling and redressal-Legal provisions and</li> <li>➤ Preventive Measures</li> </ul> </li> <li>- <b>Trade Unions:</b> <ul style="list-style-type: none"> <li>➤ Meaning-definition-Origin and Importance-Types-functions and</li> <li>➤ Activities- Indian scene (Activities- weaknesses-reason of slow</li> <li>➤ Development- suggestions and legal provisions)</li> </ul> </li> </ul>	<b>15</b>
<b>Total Lectures/Hours</b>	<b>60</b>

### Suggested Readings:

1. Mondy, A. W., & Noe, R. M. (1999). *Human Resource Management*. London: Pearson.
2. Decenzo, D. A., & Robbins, S. P. (2009). *Fundamentals of Human Resource Management*. New Jersey: Wiley.
3. Dessler, G., & Varkkey, B. (2011). *Human Resource Management*. New Delhi: Pearson Education.
4. Chhabra, T. N. (2004). *Human Resource Management*. Delhi: Dhanpat Rai & Co..
5. Aswathappa, K. (2007). *Human Resource Management*. New Delhi: Tata McGraw-Hill.
6. French, W. L. (1994). *Human Resource Management*. Boston: Houghten Mifflin.
7. Gupta, C. B. (2018). *Human Resource Management*. Delhi: Sultan Chand & Sons.
8. Rao, V. S. P. (2002). *Human Resource Management: Text and Cases*. Delhi: Excel Books..

**Note: Learners are advised to use latest edition of text/reference books**



<b>B.COM. SEMESTER – 5</b>		
<b>4</b>	<b>MINOR 4</b>	<b>BUSINESS MANAGEMENT – 4 (FINANCIAL MANAGEMENT)</b>

Name of the Course: **Business Management – 4 (Financial Management)**  
 Course credit: **04**  
 Teaching Hours: **60 (Hours)**  
 Total marks: **100**

**Objectives:**

- The objective of this course is to help the students understand the fundamental concepts
- To familiarize the learners with the principles and practices of financial management.

**Learning Outcomes:**

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

1. Explain the nature and scope of financial management;
2. Assess the impact of time value of money in different business decisions;
3. Know the sources of security finance and internal finance in detail;
4. Know the sources of long-term finance and bridge financing and Loan syndication and suggests best source of finance;
5. Get knowledge on new financial institutions.

PARTICULAR	NO. OF LECTURES
<b>UNIT NO. 1 : INTRODUCTION &amp; TIME VALUE OF MONEY</b>	
<b>Introduction:</b> <ul style="list-style-type: none"> <li>- Introduction, Meaning and Definition, Evolution</li> <li>- Nature, Scope and Functions of financial management</li> <li>- Objectives of financial management, Profit Maximization Vs Wealth Maximization</li> <li>- Fundamental Principles of Finance- Agency theory</li> <li>- Affecting factors, Risk and Return trade off</li> </ul> <b>Time Value of Money:</b> <ul style="list-style-type: none"> <li>- Meaning &amp; Reasons for time value of money</li> <li>- Compound Value Concept, Present Value Concept</li> <li>- Practical Application of compounding and present value techniques in financial decisions (Simple practical examples should be asked in examination)</li> </ul>	<b>15</b>
<b>UNIT NO. 2 : SOURCES OF FINANCE -1 (SECURITY FINANCING AND INTERNAL FINANCING)</b>	
<ul style="list-style-type: none"> <li>- Introduction</li> <li>- Security finance               <ul style="list-style-type: none"> <li>➤ Preference Shares</li> <li>➤ Ordinary (Equity) Shares</li> <li>➤ Deferred Shares (Founders' Shares)</li> <li>➤ Debentures</li> </ul> </li> <li>- Internal financing               <ul style="list-style-type: none"> <li>➤ Depreciation funds</li> <li>➤ Ploughing Back of Profit (Retained Earnings)</li> </ul> </li> </ul>	<b>15</b>
<b>UNIT NO. 3 : SOURCES OF FINANCE - 2 (LOAN FINANCING &amp; FINANCIAL SERVICES)</b>	
<ul style="list-style-type: none"> <li>- <b>Loan financing:</b> <ul style="list-style-type: none"> <li>[A] Short Term- Meaning-Characteristics</li> <li>[B] Long Term -Meaning-Characteristics</li> </ul> </li> </ul>	<b>15</b>



<p>Types of long-term loans Conceptual back ground of IFC, SFC, IDBI, UTI IDFC</p> <ul style="list-style-type: none"> <li>- Bridge financing and Loan syndication</li> <li>- Book-building and Promoters' contribution</li> <li>- <b>New Financial Services:</b> <ul style="list-style-type: none"> <li>➤ Venture Capital: Meaning, Definition, Types, Government policies</li> <li>➤ Mutual Funds: Meaning, Definition, Types</li> <li>➤ Factoring Services: Meaning, Definition, Types</li> </ul> </li> </ul>	
<b>UNIT NO. 4 : COST OF CAPITAL AND CAPITAL STRUCTURE</b>	
<p><b>Cost of Capital:</b> Introduction and Concept of Cost of Capital, Importance of Cost of Capital, Classification of Cost of Capital, Determinants of Cost of Capital, Computation of Cost of Capital: Cost of equity, Cost of preference capital, Cost of debt, Cost of retaining earning, Weighted average cost of capital.</p> <p><b>Capital Structure:</b> Introduction, Meaning, Types of Capital Structure, Factors affecting to capital structure, Capital structure decisions, Overview of financing choices, The financing process; internal and external financing, Determination of the optimal capital structure.</p>	<b>15</b>
<b>Total Lectures/Hours</b>	
<b>60</b>	

**Suggested Readings:**

1. Bhabatosh Banerjee, Fundamentals of Financial Management, PHI Learning.
2. Brigham and Houston, Fundamentals of Financial Management, Cengage Learning
3. Chandra, P. Fundamentals of Financial Management. McGraw Hill Education
4. James C. Van Horne and Sanjay Dhamija, Financial Management and Policy, Pearson Education
5. Khan and Jain. Basic Financial Management, McGraw Hill Education, New Delhi
6. Levy H. and M. Sarnat. Principles of Financial Management. Pearson Education
7. P.V. Kulkarni and B.G. Satyaprasad, Financial Management, Himalaya Publishing House, Mumbai.
8. Pandey, I.M. Financial Management. Vikas Publications, New Delhi
9. Rustagi, R.P. Fundamentals of Financial Management. Taxmann Publication Pvt. Ltd.
10. Singh, J.K. Financial Management- text and Problems. 2nd Ed. Dhanpat Rai & Co. Delhi.
11. Singh, Surender and Kaur, Rajeev. Fundamentals of Financial Management. Mayur Paperback, New Delhi.

**Note: Learners are advised to use latest edition of text/reference books**



# B.COM. SEMESTER – 5

**4      MINOR 4      BANKING & FINANCE – 4**

Name of the Course:      **Banking & Finance- 4**  
Course credit:      **04**  
Teaching Hours:      **60 (Hours)**  
Total marks:      **100**

## Objectives:

- To develop a foundational understanding of financial systems amongst students
- To analyse the money market, its instruments and role of RBI in India,
- To make students understand the capital market with role of SEBI.
- To make students able to evaluate the secondary market and its impact.
- To Assess the role of financial markets in economic development.
- To explore different aspects of rural finance.

## Learning Outcomes:

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

1. Understand key financial market concepts
2. Analyse the functionality of the Indian money market
3. Examine capital market processes
4. Evaluate secondary market dynamics
5. Relate financial markets to economic development
6. Explore rural finance

PARTICULAR	NO. OF LECTURES
<b>UNIT NO. 1 : INTRODUCTION OF FINANCIAL SYSTEM</b>	
<ul style="list-style-type: none"><li>- Meaning and Types of Financial Markets</li><li>- Structure of Indian Financial System</li><li>- Characteristics of Indian Financial System</li><li>- Role of Financial Markets in Economic Development</li></ul>	<b>12</b>
<b>UNIT NO. 2 : MONEY MARKET</b>	
<ul style="list-style-type: none"><li>- Meaning and Features of Money Market in India</li><li>- Need for Money Market in India</li><li>- Money Market Instruments:<ol style="list-style-type: none"><li>1. Treasury Bills</li><li>2. Call Money</li><li>3. Commercial Papers</li><li>4. Certificate of Deposits</li><li>5. Guilt Edge Securities Market</li></ol></li><li>- Role of RBI in Managing Money Market</li></ul>	<b>12</b>
<b>UNIT NO. 3 : CAPITAL MARKET- 1</b>	
<ul style="list-style-type: none"><li>- Meaning and Features of Capital market</li><li>- Role of Capital Market in India</li><li>- Structure of Capital Market in India</li><li>- Primary market: Its meaning and components<ol style="list-style-type: none"><li>1. IPO and FPO</li><li>2. Underwriting</li><li>3. Process of Security Issuance</li></ol></li><li>- Role of SEBI in Primary Market</li></ul>	<b>12</b>
<b>UNIT NO. 4 : Capital Market – 2</b>	
<ul style="list-style-type: none"><li>- Secondary market: Its Meaning and significance</li></ul>	<b>12</b>



<ul style="list-style-type: none"> <li>- Growth of stock market in India</li> <li>- Types of Secondary Market</li> <li>- Advantages and Disadvantages of Secondary Markets in India</li> <li>- Differences between Primary Market and Secondary Market</li> </ul>	
<b>UNIT NO. 5 : RURAL FINANCE</b>	
<ul style="list-style-type: none"> <li>- Meaning, Scope, and Importance of Rural Finance</li> <li>- Role of Finance in Rural Development</li> <li>- Cooperative Credit Institutions: Structure and Functions</li> <li>- Commercial Banks and Rural Lending</li> <li>- Role of NABARD in Rural Finance</li> </ul>	<b>12</b>
<b>Total Lectures/Hours</b>	
<b>60</b>	

### Suggested Readings:

1. Bhole, L. M. (2017). *Financial institutions and markets* (6th ed.). Tata McGraw-Hill Education.
2. Khan, M. Y. (2017). *Indian financial system* (9th ed.). Tata McGraw-Hill Education.
3. Varma, J. R. (2009). *Indian capital markets: An overview*. Tata McGraw-Hill Education.
4. Desai, V. (2008). *The financial system and economic development*. Himalaya Publishing House.
5. Puri, V. K. (2009). *Indian financial system*. Pearson Education India.
6. Sullivan, A., & Sheffrin, S. M. (2003). *Economics: Principles in action*. Pearson Prentice Hall.
7. Koch, T. W., & MacDonald, S. S. (2006). *Bank management* (7th ed.). Cengage Learning.
8. Singh, A. K. (2010). *The capital market in India: An overview*. New Century Publications.
9. Chandra, P. (2015). *Investment analysis and portfolio management* (5th ed.). Tata McGraw-Hill Education.
10. Mishkin, F. S. (2015). *The economics of money, banking, and financial markets* (10th ed.). Pearson Education.
11. Rangarajan, C., & Arvind, V. (2012). *Monetary policy in India*. Sage Publications.
12. Indian Institute of Banking & Finance. (2014). *Indian financial system: Markets, institutions, and services*. Macmillan.

**Note: Learners are advised to use latest edition of text/reference books**



<b>B.COM. SEMESTER – 5</b>		
<b>4</b>	<b>MINOR 4</b>	<b>BUSINESS COMPUTER SCIENCE – 4 (INTRODUCTION TO DBMS)</b>

Name of the Course: **Business Computer Science – 4 (Introduction to DBMS)**  
 Course credit: **04**  
 Teaching Hours: **Theory: 45 (Hours) + Practical: 30 (Hours)**  
 Total marks: **100**  
**Distribution of Marks:** 50 Marks semester end theory examination  
 25 Marks semester end practical examination  
 25 Marks Internal assessments of theory

**Objectives:**

- To impart Data Processing and Analyzing related skills to the students
- Understand the Role of Databases
- Understand different commands used in DBMS
- Recognize the Importance of Transaction Management and Security

**Learning Outcomes:**

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

1. Understand the Fundamentals of DBMS
2. Database Query Languages
3. Hands-on Experience with DBMS Tools
4. Introduction to Indexing and Query Optimization

PARTICULAR	NO. OF LECTURES
<b>UNIT NO. 1</b>	
<b>Database Management:</b> <ul style="list-style-type: none"> <li>- Concept of DBMS, types of files (command, database, index, report, label), data types, operators (Arithmetic, Relational, Logical), scope options (all, next, rest, record).</li> </ul> <b>Creation /closing commands:</b> <ul style="list-style-type: none"> <li>- Create, use [index], close [all, databases, indexes]</li> </ul>	<b>09</b>
<b>UNIT NO. 2</b>	
<b>Editing commands:</b> <ul style="list-style-type: none"> <li>- append [blank, from], edit [fields, for, while, when], replace, insert [before, blank] browse [fields, freeze, for, when, lock]</li> </ul> <b>Record Movement commands:</b> <ul style="list-style-type: none"> <li>- go [record, top, bottom], skip</li> </ul>	<b>09</b>
<b>UNIT NO. 3</b>	
<b>DATA DISPLAY COMMANDS:</b> <ul style="list-style-type: none"> <li>- list [off, fields, scope, for, while, to printer, to file], display [fields, for, while, off, to printer]</li> </ul> <b>INDEXING, SORTING AND MULTIPLE FILE HANDLING COMMANDS:</b> <ul style="list-style-type: none"> <li>- Index, sort, select</li> </ul>	<b>09</b>
<b>UNIT NO. 4</b>	
<b>DELETION COMMANDS:</b> <ul style="list-style-type: none"> <li>- delete[scope, for, while] , zap, pack, recall</li> </ul> <b>SEARCHING COMMANDS:</b> <ul style="list-style-type: none"> <li>- locate, seek, find</li> </ul>	<b>09</b>
<b>UNIT NO. 5</b>	



<b>SET COMMANDS:</b> - filter, index, order, relation	<b>09</b>
<b>LOOPING COMMANDS:</b> - scan[for, while] ... endsfan	
<b>UNIT NO. 6 : PRACTICAL:</b> <b>(Programming Exercise of Unit 1 To 5)</b>	<b>30</b>
<b>Total Lectures/Hours</b>	
<b>45+30</b>	

**Theory Question Paper Style:**

<b>UNIVERSITY EXAMINATION</b>		
<b>Sr. No.</b>	<b>Particulars</b>	<b>Marks</b>
1	QUESTION - 1 (From Unit 1) <b>(OR)</b> QUESTION - 1 (From Unit 1)	10
2	QUESTION - 2 (From Unit 2) <b>(OR)</b> QUESTION - 2 (From Unit 2)	10
3	QUESTION - 3 (From Unit 3) <b>(OR)</b> QUESTION - 3 (From Unit 3)	10
4	QUESTION - 4 (From Unit 4) <b>(OR)</b> QUESTION - 4 (From Unit 4)	10
5	QUESTION - 5 (From Unit 5) <b>(OR)</b> QUESTION - 5 (From Unit 5)	10
<b>Total Marks</b>		<b>50</b>

**Credit:**

- 1 lecture = 1 hour = 1 credit and 2 practical = 2 hours = 1 credit
- Total 45 hours of theory teaching work per semester and additional 30 hours of practical per semester.
- Theory 3 Hours/week = 3 credits and additional practical 2 hours/week = 1 credits.
- Total credit is 4.

**Examination:**

- Theory Examination - Total marks 75 (50 marks of university examination and 25 marks of internal).
- University examination: 2 Hours
- Practical Examination - Total Marks 25 (No Internal Marks).
- University Examination: 2 Hours

**Passing Standard:**

- Student must obtain minimum 36% marks in theory and practical both
- Theory: Minimum 36% (minimum 18 marks in University examination and minimum 9 marks in internal)
- Practical: Minimum 36% (Minimum 9 marks in University examination)

**Suggested Readings:**

1. Foxpro 2.5 Made Simple by R. K. Taxali, BPB Publication
2. Programming in Foxpro 2.6 by Gagan Sahoo, Khanna Publication

**Note: Learners are advised to use latest edition of text/reference books**



<b>B.COM. SEMESTER – 5</b>		
<b>4</b>	<b>MINOR 4</b>	<b>BUSINESS &amp; CO-OPERATION – 4 (CO-OPERATIVE CREDIT AND BANKING)</b>

Name of the Course: **Business & Co-Operation – 4  
(Co-operative Credit and Banking)**

Course credit: **04**

Teaching Hours: **60 (Hours)**

Total marks: **100**

**Objectives:**

- The course aims to give knowledge to learners regarding different aspects of setting up a new business

**Learning Outcomes:**

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

1. Generate a business idea using different techniques and describe sources of innovative ideas;
2. Evaluate advantages of acquiring an ongoing venture with a case study;
3. Present a comparative analysis of various government schemes which are suitable for the business idea;
4. Develop a marketing plan for a business idea;
5. Prepare and present a well-conceived Business Plan

PARTICULAR	NO. OF LECTURES
<b>UNIT NO. 1 : SHORT TERM CO-OPERATIVE CREDIT</b>	
Introduction, Evolution of credit Co-operatives – Agricultural Production credit- Primary Agricultural Co-operative Credit Societies, District & State Co- operative Banks – onstitution, objectives, functions, Governance, structure, Recent trends.	<b>12</b>
<b>UNIT NO. 2 : LONG TERM CO-OPERATIVE CREDIT</b>	
Features of long term credit -Need for separate agency- Primary Co-operative Agriculture and Rural Development Banks – Governance structure, courses of funds – loaning procedures – State Co-operative Agriculture and Rural Development Bank: Objectives, constitution, course of funds, diversified lending.	<b>12</b>
<b>UNIT NO. 3 : NON-AGRICULTURAL CO-OPERATIVE CREDIT</b>	
Introduction, Constitution – objectives, Governance structure – functions of Co-operative Credit Societies - Urban Co-operative Banks – Employees Co-operative Credit Societies – Industrial Co-operative Banks.	<b>12</b>
<b>UNIT NO. 4 : RBI, NABARD AND CO-OPERATIVE</b>	
Introduction, Reserve Bank of India and co-operative movement, Role of RBI in Rural Credit Development, National Bank for Agriculture and Rural Development (NABARD) Role and Functions in Rural Credit Development	<b>12</b>
<b>UNIT NO. 5 : TECHNOLOGY ADOPTED AND MODERN BANKING</b>	
Introduction, Kisan credit card (KCC), Internet Banking – Automatic Teller Machine (ATM)- Core Banking Solutions - RTGS - NEFT- Electronic Fund Transfer (EFT) - Smart Card - KYC norms- Different card usage of customers (VISA, Debit , Business card, Smart card)	<b>12</b>



**Suggested Readings:**

1. A Textbook of Banking – M. Radhasway
2. Banking in India - Vasant Desai
3. The Gujarat Co-Operative Societies Act, 1961
4. Co-Operative Societies Act 1904 & 1912
5. Calvert H, The Law And Principles of Cooperation, Thacker Spink&Co. Pvt. Ltd., Calcutta, 1959.
6. Goel.B, Cooperative Legislation Trends and Dimensions, Deep and Deep Publication New Delhi. (2013)
7. Vidwans M.D, Cooperative Law in India, SahithyaBhavan Publishers, New Delhi,1956.
8. KrishnaswamiO.R, (1989) Fundamentals of Co-operation, S.Chand& Co., New Delhi
9. KrishnaswamiO.R, and Kulandaiswamy, V (1992) Theory of Co-operation: An Indepth Analysis, Shanma Publications, Coimbatore
10. Ravichandran, K and Nakkiran, S, (2009) Co-operation: Theory and Practice, Abijit Publications,
11. Bedi, R.D., Theory, History and Practice of Co-operation. R. Lal Book Depot, Meerut.
12. L. S. Shastri : Law and Practice of Co-operative Societies in India
13. H Calvert : Law and Principles of Co-operation
14. S. K. Gupte : Co-operative Societies, Act and Rules of Gujarat
15. ગુજરાત રાજ્ય સહકારી સંઘ – અમદાવાદ- સહકારી મંડળીઓનો કાયદો અને નિયમો
16. દેસાઈ અને શેઠ-સહકારી મંડળીઓનોકાયદો અને વ્યવસ્થા
17. ગ્રંથનિર્માણબોર્ડ પ્રકાશન-સહકાર સિદ્ધાંત અને વ્યવહાર, સહકાર-ભાગ-૧-૨
18. સહકાર સિદ્ધાંત અને વ્યવહાર-ડો, ફડકે, ગ્રંથનિર્માણ બોર્ડ, અમદાવાદ,
19. સિદ્ધાંત અને વ્યવહાર - પોપ્યુલર પ્રકાશન, સુરત1
20. સહકાર -સી. જમનાદાસ કંપની, અમદાવાદ
21. બેંકીંગઅને સહકાર -સી. જમનાદાસની કંપની

**Note: Learners are advised to use latest edition of text/reference books**

## B.COM. SEMESTER – 5

<b>4</b>	<b>MINOR 4</b>	<b>BUSINESS ECONOMICS – 4 (FINANCIAL ECONOMICS)</b>
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Name of the Course:	<b>Business Economics – 4 (Financial Economics)</b>
Course credit:	<b>04</b>
Teaching Hours:	<b>60 (Hours)</b>
Total marks:	<b>100</b>

### Objectives:

To provide students with a fundamental understanding of the monetary system, banking operations, and modern financial practices.

### Learning Outcomes:

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

Understand Concept of money and its functions, types of banks and functions, cutting -age banking different investment option, portfolio management techniques to real-world scenarios, Understand the sustainable and green banking.

PARTICULAR	NO. OF LECTURES
<b>UNIT NO. 1 : INTRODUCTION TO MONEY</b>	
<ul style="list-style-type: none"> <li>- Meaning and definitions of money</li> <li>- Functions of money</li> <li>- Components of high power money</li> <li>- Changing relative significance of high power money</li> </ul>	<b>12</b>
<b>UNIT NO. 2 : INTRODUCTION TO BANKING SYSTEM</b>	
<ul style="list-style-type: none"> <li>- Definition and history of banking</li> <li>- Importance and functions of commercial banks</li> <li>- Functions of Reserve Bank of India</li> <li>- Credit control tools of RBI</li> </ul>	<b>12</b>
<b>UNIT NO. 3 : CUTTING AGE BANKING</b>	
<ul style="list-style-type: none"> <li>- Payment banks in India</li> <li>- Digitalization of banks – Gpay, Bhim UPI, Amazon Pay</li> <li>- Advantages of digitalization of banking</li> <li>- Challenges of digitalization in India</li> </ul>	<b>12</b>
<b>UNIT NO. 4 : INVESTMENT BANKING</b>	
<ul style="list-style-type: none"> <li>- Importance of savings and investment</li> <li>- Options of investment : Gold, Stock market, Mutual Fund, Real Estate</li> <li>- Types of mutual funds : Debt, Equity, Sectoral fund</li> <li>- Portfolio Management : Diversification and rebalancing of Investment</li> </ul>	<b>12</b>
<b>UNIT NO. 5 : SUSTAINABLE &amp; GREEN BANKING</b>	
<ul style="list-style-type: none"> <li>- ESG (Environmental, Social &amp; Governance) in Banking</li> <li>- Green Bonds &amp; Sustainable Finance</li> <li>- RBI’s Role in Promoting Green Banking</li> <li>- Impact of Climate Change on Financial Risk</li> </ul>	<b>12</b>
<b>Total Lectures/Hours</b>	
<b>60</b>	

### Suggested Readings:

1. Bodie, Z., Kane, A., & Marcus, A. J. (2018). Investments (11th ed.). McGraw-Hill Education.
2. Mishra, R. K., & Ravi, K. (2019). Banking and financial institutions (2nd ed.). PHI Learning.
3. Mishra, S., & Gupta, A. (2020). Indian banking: Theory and practice (4th ed.). Tata McGraw-Hill Education.



4. Saunders, A., & Cornett, M. M. (2018). Financial institutions management: A risk management approach (9th ed.). McGraw-Hill Education.
5. Shah, A. (2019). Indian financial system (5th ed.). Pearson Education India.
6. Verma, S., & Verma, P. (2020). Banking and finance (4th ed.). Taxmann Publications.

**Note: Learners are advised to use latest edition of text/reference books**



# B.COM. SEMESTER – 5

<b>4</b>	<b>MINOR 4</b>	<b>ADVANCE BUSINESS STATISTICS - 4</b>
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Name of the Course: **Advance Business Statistics - 4**  
Course credit: **04**  
Teaching Hours: **60 (Hours)**  
Total marks: **100**

## Objectives:

To equip students with the various statistical tools.

## Learning Outcomes:

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

Awareness of statistical methods application in real life.

PARTICULAR	NO. OF LECTURES
<b>UNIT NO. 1 : BUSINESS FORECASTING:</b>	
<ul style="list-style-type: none"><li>- Meaning and Importance of business forecasting.</li><li>- Step in forecasting</li><li>- Methods of forecasting<ol style="list-style-type: none"><li>1. Exponential smoothing method</li><li>2. Input output analysis</li></ol></li><li>- Examples</li></ul>	<b>12</b>
<b>UNIT NO. 2 : PARTIAL CORRELATION AND REGRESSION(INTRODUCTION)</b>	
<ul style="list-style-type: none"><li>- Concept of Linear Correlation and Regression</li><li>- Partial Correlation Coefficients</li><li>- Utility of Partial Correlation Analysis</li><li>- Coefficients of Partial Correlation(<math>r_{12.3}</math>, <math>r_{13.2}</math>, <math>r_{23.1}</math>)</li></ul>	<b>12</b>
<b>UNIT NO. 3 : MULTIPLE CORRELATION</b>	
<ul style="list-style-type: none"><li>- Definition – Multiple Correlation Coefficients</li><li>- Coefficients of Multiple Correlation ( In tri – variate distribution) <math>R_{1.23}</math>, <math>R_{2.13}</math>, <math>R_{3.12}</math></li><li>- Related Examples and Problems.</li></ul>	<b>12</b>
<b>UNIT NO. 4 : MULTIPLE REGRESSION</b>	
<ul style="list-style-type: none"><li>- Definition – Multiple Regression Coefficients</li><li>- Coefficients of Multiple Regression ( In tri – variate distribution) <math>b_{12.3}</math>, <math>b_{13.2}</math>, <math>b_{21.3}</math>, <math>b_{23.1}</math>, <math>b_{31.2}</math>, <math>b_{32.1}</math></li><li>- Equation of Plane of Regression<ol style="list-style-type: none"><li>1. <math>X_1</math> on <math>X_2</math> and <math>X_3</math> (without proof)</li><li>2. <math>X_2</math> on <math>X_3</math> and <math>X_1</math> (without proof)</li><li>3. <math>X_3</math> on <math>X_1</math> and <math>X_2</math> (without proof)</li></ol></li><li>- Properties of Residuals and Variance of Residuals (without proof)</li><li>- Related Examples and Problems</li></ul>	<b>12</b>
<b>UNIT NO. 5 : INTRODUCTION TO OPERATIONS RESEARCH</b>	
<ul style="list-style-type: none"><li>- Introduction and meaning of O.R.</li><li>- Definitions of O.R.</li><li>- Characteristics of O. R.</li><li>- Uses and Importance of O.R. as a tool for decision making in business and industry</li><li>- Working of O.R.</li><li>- Limitations of O.R.</li><li>- Tools of O.R.</li></ul>	<b>12</b>



**Suggested Readings:**

1. Statistics By B.S.Sancheti and V.K.Kapoor
2. Fundamentals of Mathematical Statistics By V.K.Kapoor and S.C. Gupta
3. Problems in Operations Research By P.K.Gupta and Manmohan
4. Operations Research Problems and Solutions By V.K.Kapoor
5. Operation Research By Kanti Swarup,P.K.Gupta and Manmohan
6. Basic Statistics By B.L.Agrawal

**Note: Learners are advised to use latest edition of text/reference books**



<b>B.COM. SEMESTER – 5</b>		
<b>5</b>	<b>MINOR 5</b>	<b>BUSINESS ADMINISTRATION – 5 (FINANCIAL MANAGEMENT – 1)</b>

Name of the Course: **Business administration – 4 (Financial Management – 1)**  
 Course credit: **04**  
 Teaching Hours: **60 (Hours)**  
 Total marks: **100**

**Objectives:**

- The objective of this course is to help the students understand the fundamental concepts
- To familiarize the learners with the principles and practices of financial management.

**Learning Outcomes:**

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

1. Explain the nature and scope of financial management;
2. Assess the impact of time value of money in different business decisions;
3. Know the sources of security finance and internal finance in detail;
4. Know the sources of long-term finance and bridge financing and Loan syndication and suggests best source of finance;
5. Get knowledge on new financial institutions

PARTICULAR	NO. OF LECTURES
<b>UNIT NO. 1 : INTRODUCTION TO FINANCIAL MANAGEMENT</b>	
<ul style="list-style-type: none"> <li>- Introduction, Meaning and Definition, Evolution</li> <li>- Nature, Scope and Functions of financial management</li> <li>- Objectives of financial management, Profit Maximization Vs Wealth Maximization</li> <li>- Fundamental Principles of Finance- Agency theory</li> <li>- Affecting factors, Risk and Return trade off</li> </ul>	<b>15</b>
<b>UNIT NO. 2 : TIME VALUE OF MONEY</b>	
<ul style="list-style-type: none"> <li>- Introduction &amp; Meaning</li> <li>- Reasons for time value of money</li> <li>- Compound Value Concept, Present Value Concept</li> <li>- Practical Application of compounding and present value techniques in financial decisions (Simple practical examples should be asked in examination)</li> </ul>	<b>15</b>
<b>UNIT NO. 3 : SOURCES OF FINANCE -1 [SECURITY FINANCING AND INTERNAL FINANCING]</b>	
<ul style="list-style-type: none"> <li>- Introduction</li> <li>- Security finance               <ul style="list-style-type: none"> <li>➤ Preference Shares</li> <li>➤ Ordinary (Equity) Shares</li> <li>➤ Deferred Shares (Founders' Shares)</li> <li>➤ Debentures</li> </ul> </li> <li>- Internal financing               <ul style="list-style-type: none"> <li>➤ Depreciation funds</li> <li>➤ Ploughing Back of Profit (Retained Earnings)</li> </ul> </li> </ul>	<b>15</b>
<b>UNIT NO. 4 : SOURCES OF FINANCE -2 [LOAN FINANCING &amp; FINANCIAL SERVICES]</b>	
<ul style="list-style-type: none"> <li>- Introduction</li> <li>- Loan financing</li> </ul>	<b>15</b>



[A] Short Term- Meaning-Characteristics [B] Long Term -Meaning-Characteristics Types of long-term loans Conceptual back ground of IFC, SFC, IDBI, UTI IDFC - Bridge financing and Loan syndication - Book-building and Promoters' contribution - New Financial Services: ➤ Venture Capital: Meaning, Definition, Types, Government policies ➤ Mutual Funds: Meaning, Definition, Types ➤ Factoring Services: Meaning, Definition, Types	
<b>Total Lectures/Hours</b>	<b>60</b>

### Suggested Readings:

1. Bhabatosh Banerjee, Fundamentals of Financial Management, PHI Learning.
2. Brigham and Houston, Fundamentals of Financial Management, Cengage Learning
3. Chandra, P. Fundamentals of Financial Management. McGraw Hill Education
4. James C. Van Horne and Sanjay Dhamija, Financial Management and Policy, Pearson Education
5. Khan and Jain. Basic Financial Management, McGraw Hill Education, New Delhi
6. Levy H. and M. Sarnat. Principles of Financial Management. Pearson Education
7. P.V. Kulkarni and B.G. Satyaprasad, Financial Management, Himalaya Publishing House, Mumbai.
8. Pandey, I.M. Financial Management. Vikas Publications, New Delhi
9. Rustagi, R.P. Fundamentals of Financial Management. Taxmann Publication Pvt. Ltd.
10. Singh, J.K. Financial Management- text and Problems. 2nd Ed. Dhanpat Rai & Co. Delhi.
11. Singh, Surender and Kaur, Rajeev. Fundamentals of Financial Management. Mayur Paperback, New Delhi.

**Note: Learners are advised to use latest edition of text/reference books**

<b>B.COM. SEMESTER – 5</b>		
<b>5</b>	<b>MINOR 5</b>	<b>BUSINESS MANAGEMENT – 5 (RURAL MARKETING)</b>

Name of the Course: **Business Management – 5 (Rural Marketing)**  
 Course credit: **04**  
 Teaching Hours: **60 (Hours)**  
 Total marks: **100**

**Objectives:**

- The paper aims to develop basic understanding of concepts, tools, challenges and growing importance of rural markets in Indian scenario.
- To create awareness about the applicability of the concepts, techniques and processes of marketing in rural context

**Learning Outcomes:**

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

1. Identify the characteristics of rural markets and consumers in India or relevant local context;
2. Understand the factors influencing rural consumer buying behaviour and apply consumer behaviour theories to rural marketing scenarios;
3. Assess the economic, cultural, technological, and infrastructural factors affecting rural markets;
4. Formulate product, pricing, distribution, and promotional strategies suited for rural consumers.

PARTICULAR	NO. OF LECTURES
<b>UNIT NO. 1 : INTRODUCTION</b>	
Definition, Nature and growing importance of rural markets, Scope of Rural Marketing, Concepts, Components of Rural Markets, Classification of Rural Markets, Socio-Cultural-economic & other environmental factors affecting Rural Marketing, Rural versus Urban Markets, Rural marketing environment, Characteristics of Rural Consumer and motives, E-rural Marketing	<b>15</b>
<b>UNIT NO. 2 : PRODUCT &amp; PRICING DECISIONS</b>	
<p><b>Product Decisions:</b> Rural product classification; Product adoption process in rural market; product branding, packaging, labeling and product support services in rural markets, Challenges in developing a product for rural markets; Product innovations for rural market.</p> <p><b>Pricing Decisions:</b> Factors affecting pricing decisions for rural markets; setting price for rural market: factors, methods and strategies; Challenges in setting price for rural markets</p>	<b>15</b>
<b>UNIT NO. 3 : PROMOTION &amp; DISTRIBUTION DECISIONS</b>	
<p><b>Promotion Decisions:</b> Factors affecting promotion mix for rural markets; Challenges in rural communication and promotion; promotion mix-promotion tools and their importance for rural markets; Cases for innovative approaches for promotion in rural market.</p> <p><b>Distribution Decisions:</b> Rural Distribution Channels; logistics decisions for rural markets; factors affecting distribution decisions in rural markets; challenges for distribution decisions in rural markets; - Sales force Management in Rural</p>	<b>15</b>

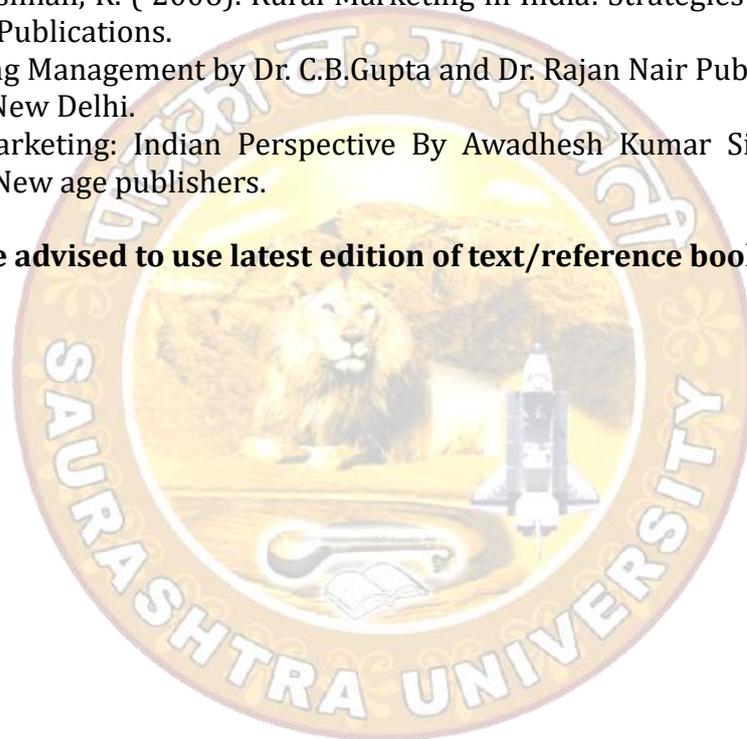


Marketing	
<b>UNIT NO. 4 : RURAL CONSUMER BEHAVIOUR</b>	
Meaning, Rural customer characteristics, Brand loyalty of Indian Rural Customer, Factors influencing consumer Behaviour, Consumer Purchase Decision, Consumer Behaviour Model in Rural Marketing, Brand loyalty of Indian Rural customer	<b>15</b>
<b>Total Lectures/Hours</b>	<b>60</b>

**Suggested Readings:**

1. Dogra, B and Ghuman, K. ( 2008). Rural Marketing: Concepts and Practices, Tata McGraw Hill
2. Kashyap, P. ( 2016). Rural Marketing ( 3/e), Pearson Education.
3. Kotler, P., Armstrong, G. and Agnihotri, P. (2018). Principles of Marketing (17<sup>th</sup> edition), Pearson Education. Indian edition.
4. Krishnamacharyulu, C.S.G and Ramakrishnan, L. (2011). Rural Marketing: Text and Cases ( 2/e). Pearson Education.
5. Ramakrishnan, R. ( 2006). Rural Marketing in India: Strategies and Challenges. New Century Publications.
6. Marketing Management by Dr. C.B.Gupta and Dr. Rajan Nair Publication Sultan Chand & Sons, New Delhi.
7. Rural Marketing: Indian Perspective By Awadhesh Kumar Singh & Satyaprakash Pandey, New age publishers.

**Note: Learners are advised to use latest edition of text/reference books**



<b>B.COM. SEMESTER – 5</b>		
<b>5</b>	<b>MINOR 5</b>	<b>BANKING &amp; FINANCE – 5</b>

Name of the Course: **Banking & Finance- 5**  
 Course credit: **04**  
 Teaching Hours: **60 (Hours)**  
 Total marks: **100**

**Objectives:**

- To familiarize students with the structure and functioning of the Foreign Exchange Market (Forex Market) in India, highlighting its dynamics and influencing factors.
- To enable students to understand the role of the Reserve Bank of India (RBI) in managing exchange rates and maintaining foreign reserves.
- Explore the concept of currency convertibility and its implications for the Indian economy.
- To introduce the international financial system, emphasizing the need for global financial relationships and the role of institutions like IMF, World Bank, and ADB in India's financial development.
- Provide a comprehensive understanding of credit ratings, their determinants, and the role of credit rating agencies in India.
- To analyze the causes, trends, and government measures to address Non-Performing Assets (NPAs) in the Indian banking sector.
- Examine the role of development banks in India.

**Learning Outcomes:**

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

1. Understand the structure and operations of the Forex Market in India.
2. Evaluate the role and policies of the RBI in exchange rate management.
3. Analyse the impact of currency convertibility on the Indian economy with its challenges.
4. Critically assess the roles of IMF, World Bank, and ADB in India's economic framework.
5. Understand the need for credit ratings and role of credit rating agencies.
6. Understanding of NPAs in the Indian banking sector, including their causes, recent trends.
7. Understand the role of development banks in India.

PARTICULAR	NO. OF LECTURES
<b>UNIT NO. 1 : FOREIGN EXCHANGE MARKET (FOREX MARKET)</b>	
<ul style="list-style-type: none"> <li>- Structure of FOREX market in India</li> <li>- Factors affecting Exchange Rate</li> <li>- Role of RBI in managing Exchange Rates and Foreign Reserves</li> <li>- Currency Convertibility and its Impact on Indian Economy</li> </ul>	<b>12</b>
<b>UNIT NO. 2 : INTERNATIONAL FINANCIAL SYSTEM</b>	
<ul style="list-style-type: none"> <li>- Need for International Financial Relationship</li> <li>- International Financial Institutions:               <ol style="list-style-type: none"> <li>1. IMF: Origin, objectives, functions and its role in India</li> <li>2. World Bank: Origin, objectives, functions and its role in India</li> <li>3. ADB: Origin, objectives, functions and its role in India</li> </ol> </li> </ul>	<b>12</b>
<b>UNIT NO. 3 : CREDIT RATING</b>	
<ul style="list-style-type: none"> <li>- Introduction, Origin, Need for Credit rating</li> <li>- Factors affecting credit rating</li> <li>- Advantages, Disadvantages of credit rating</li> </ul>	<b>12</b>



- Credit rating agencies in India-Crisil, ICRA, CARE	
<b>UNIT NO. 4 : NON-PERFORMING ASSETS (NPA) IN BANKING SECTOR IN INDIA</b>	
- Meaning and Definitions of NPA - Causes of NPA in Banking sector - Recent trends of NPA in Banking Sector in India - Measures by the Government to reduce NPA in Banking Sector in India	<b>12</b>
<b>UNIT NO. 5 : ROLE OF SECTOR-SPECIFIC DEVELOPMENT BANKS</b>	
- Export-Import Bank of India (EXIM Bank) – Role in International Trade - National Housing Bank (NHB) – Role in Housing Sector Development - Infrastructure Development Finance Company (IDFC) – Role in Infrastructure Finance - State Financial Corporations (SFCs) and Their Contribution	<b>12</b>
<b>Total Lectures/Hours</b>	<b>60</b>

### Suggested Readings:

1. Fabozzi, F. J., & Modigliani, F. (2009). *Capital markets: Institutions and instruments* (4th ed.). Pearson Education.
2. Chandra, P. (2017). *International financial management* (8th ed.). Tata McGraw-Hill Education.
3. Mankiw, N. G. (2016). *Principles of economics* (7th ed.). Cengage Learning.
4. Eichengreen, B. (2008). *Globalizing capital: A history of the international monetary system* (2nd ed.). Princeton University Press.
5. Giddy, I. H. (2008). *Global financial markets* (4th ed.). South-Western College Pub.
6. Gupta, S. (2012). *Indian banking: History and performance* (2nd ed.). S. Chand Publishing.
7. Reddy, Y. V. (2007). *Indian banking: A perspective*. New Century Publications.
8. Basu, S. (2003). *Non-performing assets in Indian banks: Issues and strategies*. New Age International.
9. Tannan, M. L. (2015). *Banking law and practice in India* (24th ed.). India Law House.

**Note: Learners are advised to use latest edition of text/reference books**



<b>B.COM. SEMESTER – 5</b>		
<b>5</b>	<b>MINOR 5</b>	<b>BUSINESS COMPUTER SCIENCE – 5 (INTRODUCTION TO VISUAL B)</b>

Name of the Course: **Business Computer Science – 5 (Introduction to Visual B)**  
 Course credit: **04**  
 Teaching Hours: **Theory: 45 (Hours) + Practical: 30 (Hours)**  
 Total marks: **100**  
**Distribution of Marks:** 50 Marks semester end theory examination  
 25 Marks semester end practical examination  
 25 Marks Internal assessments of theory

**Objectives:**

- Design, formulate, and construct applications with Visual Basic.
- Understand the fundamentals of programming using Visual Basic
- Develop user interfaces using Visual Basic.
- Debug and test Visual Basic applications.

**Learning Outcomes:**

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

1. Navigate the Visual Basic development environment (IDE)
2. Develop user-friendly Windows Forms applications
3. Implement Advance Control and Properties for relevant controls.

PARTICULAR	NO. OF LECTURES
<b>UNIT NO. 1 : INTRODUCTION TO VISUAL BASIC AND WORKING WITH CONTROLS</b>	
Visual Basic project, Visual Basic programming environment and naming objects, text Box, List Box, Combo Box, Option Button, Check Box,	<b>9</b>
<b>UNIT NO. 2 : ADVANCE CONTROL</b>	
Frame, Timer, Scroll Bars, Label, Form, Drive list box, Directory list box, File list box, Picture, Image, Shape	<b>9</b>
<b>UNIT NO. 3 : PROPERTIES FOR RELEVANT CONTROLS</b>	
Name, Appearance, alignment, Autosize, Backcolor, BackStyle, BorderStyle, Caption, Cancel, Default, Enable, Font, Height, Width, Top, Left, Locked, Min, Value, MaxButton, MinButton, Max	<b>9</b>
<b>UNIT NO. 4 : OTHER PROPERTIES</b>	
MaxLength, MultiSelect, Multi Line, PasswordCharacter, Interval, Style, TabIndex, TabStop, Visible, WordWrap, WindowState, SelLenth, SelStart, SelText, Picture, DownPicture, DisablePicture, List, ListCount, ListIndex, Text, Image, Icon, ForeColor, Index, Sorted, Print	<b>9</b>
<b>UNIT NO. 5 : EVENTS AND METHODS FOR RELEVANT CONTROLS</b>	
Click, Change, DblClick, Keydown ,KeyUp, KeyPress, MouseDown, MouseUp, MouseMove, Load, Got Focus, LostFocus, Activate, Timer, Scroll, Initialize, Paint, Activate, Resize, Unload, Deactivate, Show, Hide, ZOrder, Add Item, RemoveItem, Clear, SetFocus, Move	<b>9</b>
<b>UNIT NO. 6 : Practical</b>  (Practical Exercise of Unit 1 To 5)	<b>30</b>
<b>Total Lectures/Hours</b>	<b>45+30</b>



**Theory Question Paper Style:**

UNIVERSITY EXAMINATION		
Sr. No.	Particulars	Marks
1	QUESTION - 1 (From Unit 1) <b>(OR)</b> QUESTION - 1 (From Unit 1)	10
2	QUESTION - 2 (From Unit 2) <b>(OR)</b> QUESTION - 2 (From Unit 2)	10
3	QUESTION - 3 (From Unit 3) <b>(OR)</b> QUESTION - 3 (From Unit 3)	10
4	QUESTION - 4 (From Unit 4) <b>(OR)</b> QUESTION - 4 (From Unit 4)	10
5	QUESTION - 5 (From Unit 5) <b>(OR)</b> QUESTION - 5 (From Unit 5)	10
<b>Total Marks</b>		<b>50</b>

**Credit:**

- 1 lecture = 1 hour = 1 credit and 2 practical = 2 hours = 1 credit
- Total 45 hours of theory teaching work per semester and additional 30 hours of practical per semester.
- Theory 3 Hours/week = 3 credits and additional practical 2 hours/week = 1 credits.
- Total credit is 4.

**Examination:**

- Theory Examination - Total marks 75 (50 marks of university examination and 25 marks of internal).
- University examination: 2 Hours
- Practical Examination - Total Marks 25 (No Internal Marks).
- University Examination: 2 Hours

**Passing Standard:**

- Student must obtain minimum 36% marks in theory and practical both
- Theory: Minimum 36% (minimum 18 marks in University examination and minimum 9 marks in internal)
- Practical: Minimum 36% (Minimum 9 marks in University examination)

**Suggested Readings:**

1. Successful Projects in Visual Basic - D. Christopher - BPB
2. Mastering in Visual Basic - BPB
3. Programming in Visual Basic (Peter Norton)

**Note: Learners are advised to use latest edition of text/reference books**



<b>B.COM. SEMESTER – 5</b>		
<b>5</b>	<b>MINOR 5</b>	<b>BUSINESS &amp; CO-OPERATION – 5 (CO-OPERATIVE SOCIETY IN INDIA)</b>

Name of the Course:	<b>Business &amp; Co-Operation – 5 (Co-Operative Society in India)</b>
Course credit:	<b>04</b>
Teaching Hours:	<b>60 (Hours)</b>
Total marks:	<b>100</b>

### Objectives:

The objective of the course is to provide the basic knowledge of co-operative activities

### Learning Outcomes:

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

1. Develop a marketing plan for a business idea;
2. Prepare and present a well-conceived Business Plan.

<b>PARTICULAR</b>	<b>NO. OF LECTURES</b>
<b>UNIT NO. 1 :: TYPE OF CO-OPERATIVE SOCIETIES</b>	
Introduction and Meaning of Agricultural co-operative society – Non Agricultural co-operative society	<b>12</b>
<b>UNIT NO. 2 : DIFFERENT FORMS OF CO-OPERATIVE</b>	
Housing co-operative societies, Consumer co-operative societies, Farming co-operative societies, Agricultural credit co-operative societies	<b>12</b>
<b>UNIT NO. 3 : WORKING AND PROGRESS OF CO-OPERATIVE SOCIETIES</b>	
Introduction, Meaning, Importance, Limitations and Current scenario in Processing co-operative societies, Indian farmers fertilizers co-operative limited, Sugar co-operative in India.	<b>12</b>
<b>UNIT NO. 4 : WHITE REVOLUTIONS THROUGH CO-OPERATIVES</b>	
Role of National Dairy Development Board, Contribution of Amul, An overview of Dairy Co-operative in India	<b>12</b>
<b>UNIT NO. 5 : URBAN CO-OPERATIVE BANKS IN INDIA</b>	
Significance and Role of Urban Co-operative Banks, Current scenario of Urban Co-operative Banks, Major Problems of Urban Co-operative Banks	<b>12</b>
<b>Total Lectures/Hours</b>	<b>60</b>

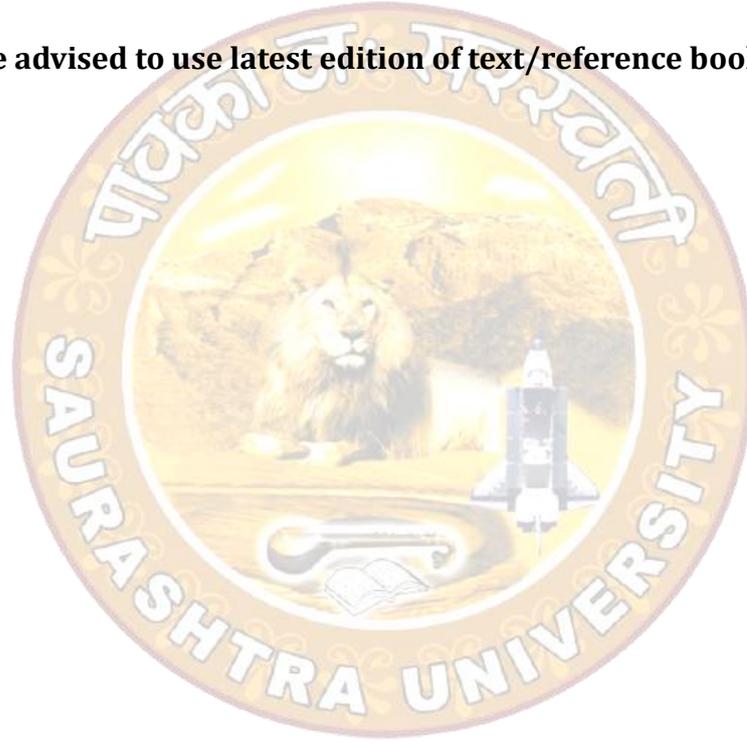
### Suggested Readings:

1. A Textbook of Banking – M. Radhasway
2. Banking in India - Vasant Desai
3. The Gujarat Co-Operative Societies Act, 1961
4. Co-Operative Societies Act 1904 & 1912
5. Calvert H, The Law And Principles of Cooperation, Thacker Spink&Co. Pvt.Ltd., Calcutta, 1959.
6. Goel.B, CooperativeLegislationTrends and Dimensions, Deep and Deep Publication a. New Delhi. (2013)
7. Vidwans M.D, Cooperative Law in India, SahithyaBhavan Publishers, New Delhi,1956.
8. KrishnaswamiO.R, (1989) Fundamentals of Co-operation, S.Chand& Co., New Delhi



9. Krishnaswami O.R, and Kulandaiswamy, V (1992) Theory of Co-operation: An In-depth Analysis, Shanma Publications, Coimbatore
10. Ravichandran, K and Nakkiran, S, (2009) Co-operation: Theory and Practice, Abijit Publications, Delhi.
11. Bedi, R.D., Theory, History and Practice of Co-operation. R. Lal Book Depot, Meerut.
12. L. S. Shastri : Law and Practice of Co-operative Societies in India
13. H Calvert : Law and Principles of Co-operation
14. S. K. Gupte : Co-operative Societies, Act and Rules of Gujarat
15. ગુજરાત રાજ્ય સહકારી સંઘ અમદાવાદ -- સહકારી મંડળીઓનો કાયદો અને નિયમો
16. દેસાઈ અને શેઠ સહકારી મંડળીઓનો કાયદો અને વ્યવસ્થા-
17. ગ્રંથનિર્માણ બોર્ડ પ્રકાશન સહકાર સિદ્ધાંત અને વ્યવહાર-, સહકાર-૨-૧-ભાગ-
18. સહકાર સિદ્ધાંત અને વ્યવહાર ડો-૨, ફડકે, ગ્રંથનિર્માણ બોર્ડ, અમદાવાદ,
19. સિદ્ધાંત અને વ્યવહાર પોપ્યુલર પ્રકાશન -, સુરત 1
20. સહકાર -સીજમનાદાસ કંપની ., અમદાવાદ
21. બેંકીંગ અને સહકાર -સીજમનાદાસની કંપની .

**Note: Learners are advised to use latest edition of text/reference books**



<b>B.COM. SEMESTER – 5</b>		
<b>5</b>	<b>MINOR 5</b>	<b>BUSINESS ECONOMICS – 5 (INTERNATIONAL ECONOMICS)</b>

Name of the Course: **Business Economics – 5 (International Economics)**  
 Course credit: **04**  
 Teaching Hours: **60 (Hours)**  
 Total marks: **100**

**Objectives:**

This course explores the fundamental concepts and theories of international economics, focusing on trade, exchange rates, free trade vs. protection, and balance of payments. It equips students with the ability to analyse global trade dynamics and assess economic policies in an interconnected world.

**Learning Outcomes:**

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

1. Understand the concepts and significance of international trade.
2. Analyse classical and modern theories of international economics.
3. Examine exchange rate determination and its economic impacts.
4. Evaluate the pros and cons of free trade and protectionist policies.
5. Assess balance of payments issues and policy measures

PARTICULAR	NO. OF LECTURES
<b>UNIT NO. 1 : THEORIES OF INTERNATIONAL ECONOMICS</b>	
<ul style="list-style-type: none"> <li>- Concept of international trade and need for different theories of international trade.</li> <li>- Absolute Cost Difference Theory</li> <li>- Comparative Cost Difference Theory</li> <li>- Modern Theory of International Trade : Heckscher-Ohlin's Factor Proportion Theory</li> <li>- Leontief Paradox</li> </ul>	<b>12</b>
<b>UNIT NO. 2 : THEORIES OF EXCHANGE RATE</b>	
<ul style="list-style-type: none"> <li>- Concept of Exchange Rate Determination</li> <li>- Fixed and Floating Exchange Rate (merits and demerits)</li> <li>- Theories of Exchange Rate Determination</li> <li>- Mint Parity Theory</li> <li>- Purchasing Power Parity Theory</li> <li>- Demand and Supply Theory of Exchange Rate Determination</li> </ul>	<b>12</b>
<b>UNIT NO. 3 : FREE TRADE AND PROTECTION</b>	
<ul style="list-style-type: none"> <li>- Concept of Free Trade</li> <li>- Advantages of Free Trade</li> <li>- Disadvantages of Free Trade</li> <li>- Concept of Protection</li> <li>- Arguments in Favor of Protection (Protection of Infant Industries, Employment Generation, Development of Basic and Key Industries, Protection of the country, Development of the Domestic Market</li> <li>- Arguments Against Protection</li> </ul>	<b>12</b>
<b>UNIT NO. 4 : BALANCE OF PAYMENT</b>	
<ul style="list-style-type: none"> <li>- Concept of Trade Balance and Balance of Payments</li> <li>- Concept of Apperception-Depreciation and Over Valuation-Devaluation</li> </ul>	<b>12</b>



<ul style="list-style-type: none"> <li>- Types of Balance of Payments</li> <li>- Causes of Deficit in Balance of Payments</li> <li>- Measures to Correct Balance of Payments Deficit</li> <li>- Import Substitution</li> </ul>	
<b>UNIT NO. 5 : TERMS OF TRADE</b>	
<ul style="list-style-type: none"> <li>- Concept of Terms of Trade &amp; Calculation of Terms of Trade</li> <li>- Types of Terms of Trade:</li> <li>- Merits of Favorable&amp; Demerits of Unfavorable:</li> <li>- Factors Affecting Terms of Trade:</li> <li>- Importance in International Economics</li> </ul>	<b>12</b>
<b>Total Lectures/Hours</b>	
<b>60</b>	

### Suggested Readings:

1. Sundaram, K. P. M. (2005). *Money, banking, and international trade*. Sultan Chand & Sons.
2. Cherunilam, F. (2018). *International economics* (6th ed.). McGraw-Hill Education India.
3. Jhingan, M. L. (2016). *International economics*. Vrinda Publications.
4. Misra, S. K., & Puri, V. K. (2021). *International economics*. Himalaya Publishing House.
5. Mannur, H. G. (2013). *International economics*. Vikas Publishing House.
6. Seth, M. L. (2012). *International economics*. Laxmi Publications.
7. Salvi, P. G. (2010). *International trade and finance*. Prashant Publications.
8. Raja, P. (2015). *International economics: Theory and practice*. Kalyani Publishers.
9. Aggarwal, M. R. (2008). *International economics*. Commonwealth Publishers.
10. Bhatia, R. C. (2011). *International trade: Theory and policy*. Deep & Deep Publications.
11. Salvatore, D. (2016). *International economics: Trade and finance* (11th ed.). Wiley India.
12. Krugman, P. R., Obstfeld, M., & Melitz, M. J. (2018). *International economics: Theory and policy* (11th ed.). Pearson India.
13. Carbaugh, R. J. (2019). *International economics* (16th ed.). Cengage Learning India.
14. Appleyard, D. R., & Field, A. J. (2017). *International economics* (9th ed.). McGraw-Hill Education.
15. Mannur, H. G. (2013). *International economics*. Vikas Publishing House.
16. Cherunilam, F. (2018). *International economics* (6th ed.). McGraw-Hill Education India.
17. Sodersten, B., & Reed, G. (1994). *International economics* (3rd ed.). Macmillan India.

**Note: Learners are advised to use latest edition of text/reference books**



<b>B.COM. SEMESTER – 5</b>		
<b>4</b>	<b>MINOR 5</b>	<b>ADVANCE BUSINESS STATISTICS – 5</b>

Name of the Course: **Advance Business Statistics – 5**  
 Course credit: **04**  
 Teaching Hours: **60 (Hours)**  
 Total marks: **100**

**Objectives:**

To equip students with the various statistical tools.

**Learning Outcomes:**

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

1. Awareness of statistical methods application in real life.

PARTICULAR	NO. OF LECTURES
<b>UNIT NO. 1 : LINEAR PROGRAMMING PROBLEMS(ONLY THEORY)</b>	
<ul style="list-style-type: none"> <li>- Meaning and uses of L.P.P.</li> <li>- Assumptions and limitations of L.P.P.</li> <li>- L.P.P. as an optimization technique</li> <li>- Formation of L.P.P.</li> <li>- Terminologies: - Objective function, Constraints Solution, Feasible Solution, Optimum Solution, Slack and Surplus Variables.</li> </ul>	<b>12</b>
<b>UNIT NO. 2 : LINEAR PROGRAMMING PROBLEMS – 1 (GRAPHICAL METHOD)</b>	
<ul style="list-style-type: none"> <li>- Method of solving L.P.P.</li> <li>- Graphical Method</li> <li>- Related Examples and Problems</li> </ul>	<b>12</b>
<b>UNIT NO. 3 : LINEAR PROGRAMMING PROBLEMS – 2 (SIMPLEX METHOD)</b>	
<ul style="list-style-type: none"> <li>- Simplex Method only for maximization case and Involving Two Variables (without Derivatives)</li> <li>- Simplex Method only for maximization case and Involving Three Variables (without Derivatives)</li> <li>- Related Examples and Problems</li> </ul>	<b>12</b>
<b>UNIT NO. 4 : TRANSPORTATION PROBLEMS</b>	
<ul style="list-style-type: none"> <li>- Techniques of O.R.</li> <li>- Transportation Problems               <ol style="list-style-type: none"> <li>1. North – West Corner Rule</li> <li>2. Vogel’s Method</li> </ol> </li> <li>- Related Examples</li> </ul>	<b>12</b>
<b>UNIT NO. 5 : THEORY OF ESTIMATION (ONLY THEORY)</b>	
<ul style="list-style-type: none"> <li>- Population and Population size</li> <li>- Sample and Sample size</li> <li>- Sampling and Sampling Method</li> <li>- Main Objects of Sampling</li> <li>- Parameters and Statistics</li> <li>- Sampling Distribution, Central Limit Theorem</li> <li>- Standard Error and its Uses</li> <li>- Meaning of Statistical Inference</li> <li>- Point Estimation and Interval Estimation</li> </ul>	<b>12</b>
	<b>12</b>
<b>Total Lectures/Hours</b>	<b>60</b>



**Suggested Readings:**

1. Statistics By B.S.Sancheti and V.K.Kapoor
2. Fundamentals of Mathematical Statistics By V.K.Kapoor and S.C. Gupta
3. Problems in Operations Research By P.K.Gupta and Manmohan
4. Operations Research Problems and Solutions By V.K.Kapoor
5. Operation Research By Kanti Swarup,P.K.Gupta and Manmohan

**Note: Learners are advised to use latest edition of text/reference books**



# B.COM. SEMESTER – 5

6 SEC 5 DIGITAL MARKETING

Name of the Course: **Digital Marketing**  
Course credit: **02**  
Teaching Hours: **30 (Hours)**  
Total marks: **50**

## Objectives:

The course aims to provide knowledge regarding the concepts, tools, techniques and relevance of digital marketing in the current scenario.

## Learning Outcomes:

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

1. Identify and assess the impact of digital technology in transforming the business environment and also the customer journey;
2. Explain the way marketers think, conceptualize, test continuously to optimize their product search on digital platforms;
3. Illustrate the measurement of effectiveness of a digital marketing campaign;
4. Demonstrate their skills in digital marketing tools such as SEO, Social media, and Blogging for engaging the digital generation.

PARTICULAR	NO. OF LECTURES
<b>UNIT NO. 1 : INTRODUCTION</b>	
Concept, scope, and importance of digital marketing. Traditional marketing versus digital marketing. Challenges and opportunities for digital marketing. Digital penetration in the Indian market. Benefits to the customer; Digital marketing landscape: an overview. Ethical issues and legal challenges in digital marketing. Regulatory framework for digital marketing in India.	<b>10</b>
<b>UNIT NO. 2 : DIGITAL MARKETING PRESENCE</b>	
Concept and role of Internet in marketing, Website design and Domain name branding. Search engine optimization: stages, types of traffic, tactics, Online Advertising: Types, formats, requisites of a good online advertisement, Email marketing, Facebook marketing, YouTube and Video marketing, Twitter Marketing, Instagram Marketing: types and strategies,	<b>10</b>
<b>UNIT NO. 3 : INTERACTIVE MARKETING &amp; AI</b>	
Interactive marketing: concept and options. Social media marketing: concept and tools. Online communities and social networks. Blogging: types and role. Video marketing: tools and techniques. Mobile marketing tools. PPC marketing. Payment options, Artificial Intelligence in Marketing, AI Tools available for Digital marketing	<b>10</b>
<b>Total Lectures/Hours</b>	<b>30</b>

## Suggested Readings:

1. Chaffey, D., Chadwick, F. E., Johnston, K., & Mayer, R. (2008). *Internet Marketing: Strategy, Implementation, and Practice*. New Jersey: Pearson Hall.
2. Frost, R. D., Fox, A., & Strauss, J. (2018). *E- Marketing*. Abingdon: Routledge.
3. Gupta, S. (2018). *Digital Marketing*. Delhi: Tata McGraw Hill Education.
4. Kapoor, N. (2018). *Fundamentals of E-Marketing*. Delhi: Pinnacle India.
5. Kotler, P., Kartajaya, H., & Setiawan, I. (2017). *Digital Marketing: 4.0 Moving from Traditional to Digital*. New Jersey: John Wiley & Sons.



6. Ryan, D., & Calvin, J. (2016). *Understanding Digital Marketing: Marketing Strategies for engaging the Digital Generation*. London: Kogan page.
7. Blanchard, O. A. (2011). *Social Media ROI: Managing and Measuring Social Media Efforts in Your Organisation*. Indianapolis: Que Publishing.
8. Charlesworth, A. (2018). *Digital Marketing: A Practical Approach*. Abingdon: Routledge.
9. Gay, R., Charlesworth, A., & Esen, R. (2007). *Online Marketing: A Customer-led Approach*. Oxford: Oxford University Press.
10. Tasner, M. (2015). *Marketing in the Moment: The Digital Marketing Guide to generating more sales and reaching your customer first*. London: Pearson.

**Note: Learners are advised to use latest edition of text/reference books**



# B.COM. SEMESTER – 5

6 SEC 5 LEADERSHIP DEVELOPMENT

Name of the Course: **Leadership Development**  
Course credit: **02**  
Teaching Hours: **30 (Hours)**  
Total marks: **50**

## Objectives:

The course aims to create an understanding of the various leadership theories amongst the upcoming leaders in order to decide as to which style of leadership should they follow in numerous situations that they might encounter in their careers or personal lives.

## Learning Outcomes:

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

1. Describe the meaning of the term leadership and various theories of leadership;
2. Interpret the various situations and decide the style of leadership based on the situation;
3. Demonstrate qualities of a good leader.

PARTICULAR	NO. OF LECTURES
<b>UNIT NO. 1 : INTRODUCTION</b>	
Meaning of Leadership, definitions of leadership, significance of leadership, qualities of a leader, difference between leadership and management, basic styles of leadership – autocratic, democratic, laissez faire (their meaning, features, advantages, disadvantages and suitability), Rensis Likert styles of management, Tanenbaum and Schmidt Model.	<b>10</b>
<b>UNIT NO. 2 : THEORIES OF LEADERSHIP</b>	
<b>Traditional Theories</b> -Great Man Theory, Trait Theory, <b>Behavioural Theories</b> -Ohio Studies, Michigan Studies, Managerial Grid, <b>Contingency theories</b> - Fiedler's Theory, Hersey and Blanchard Situational Model, Path Goal Theory, Transformational Leadership, Transactional Leadership, Charismatic Leadership, Servant Leadership, Ethical Leadership.	<b>10</b>
<b>UNIT NO. 3 : CULTURE AND LEADERSHIP</b>	
Trompenaars Cultural Dimensions, Hofstede's study on culture, Hall's Cultural Theory, GLOBE Model: Global Leadership and organisational Behaviour Effectiveness, organisation Culture and Leadership, OCTAPACE profile by Uday Parekh - Openness, Collaboration, Trust, Autonomy, Proactive, Authenticity, Confrontation, Experimentation.	<b>10</b>
<b>Total Lectures/Hours</b>	<b>30</b>

## Suggested Readings:

1. Chhabra, T.N, Business organisation and Management, Sun India Publications
2. Day, D. V. (2014). The Oxford Handbook of Leadership and organisations. Oxford, New York: Oxford University Press.
3. Hughes, R. L., Ginnett, R., & Gordon, C. (2019). Leadership: Enhancing the lessons of experience (9th ed.). McGraw Hill Education.
4. Gupta C.B, Business organisation & management, Sun India Publication, New Delhi
5. Koontz, H., & Weihrich, H, Essentials of management : An international and leadership perspective, Paperback
6. Mittal, R. (2015). Leadership: Personal Effectiveness and Team Building. Uttar Pradesh: Vikas Publishing House Pvt. Ltd.

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<b>B.COM. SEMESTER – 5</b>		
<b>6</b>	<b>SEC 5</b>	<b>FUNDAMENTAL OF STATISTICS</b>

Name of the Course: **Fundamental of Statistics**  
 Course credit: **02**  
 Teaching Hours: **30 (Hours)**  
 Total marks: **50**

**Objectives:**

- To collected data in terms of experimental designs and statistical surveys.
- Organizing and summarizing the data.
- Analyzing the data and drawing conclusions from it.

**Learning Outcomes:**

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

1. Examine and understand the various descriptive properties of statistical data.
2. Differentiate between various sampling techniques.
3. Examine and apply index numbers to real life situation

PARTICULAR	NO. OF LECTURES	
<b>UNIT NO. 1 : INDEX NUMBER</b>		
<ul style="list-style-type: none"> <li>- Meaning and Definition of Index Number</li> <li>- Uses and Limitation of Index Number.</li> <li>- Construction of wholesale price Index Number.</li> <li>- Method of Cost of Living Index Number.</li> <li>- Method of calculation of Index Numbers (Laspeyre's, Paasche's, Fisher)</li> <li>- <b>Practical Examples</b></li> </ul>	<b>10</b>	
<b>UNIT NO. 2 : SAMPLING</b>		
<ul style="list-style-type: none"> <li>- Idea of Population and Sample</li> <li>- Advantages of Sampling and Limitation of Sampling</li> <li>- Characteristics of good Sample.</li> <li>- With and without replacement Sampling.</li> <li>- Sampling and Non-Sampling errors</li> <li>- Sampling Method    1) Simple Random Sampling    2) Stratified Random Sampling</li> <li>- Drawing of all possible random samples of given size (Two or Three) from a population (With and Without replacement)</li> <li>- Calculation of variance of simple random mean, stratified sample mean (Two or Three Strata)</li> <li>- <b>Practical Examples</b></li> </ul>	<b>10</b>	
<b>UNIT NO. 3 : ASSOCIATION OF ATTRIBUTES</b>		
<ul style="list-style-type: none"> <li>- Meaning , Notations, Consistency of data, Types of association, Methods of studying association (Method of comparison of observe and expected, Proportion method, Yule's method)</li> <li>- <b>Practical Examples</b></li> </ul>	<b>10</b>	
<b>Total Lectures/Hours</b>		<b>30</b>

**Suggested Readings:**

1. Advance Practical Statistics by S.P.Gupta
2. Fundamental of Statistics by V.K.Kapoor and S.C.Gupta
3. Fundamental of Mathematics and Statistics by V.K.Kapoor and S.C.Gupta



4. Fundamental of Statistics by D.N. Elhance

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<b>B.COM. SEMESTER – 5</b>		
<b>6</b>	<b>SEC 5</b>	<b>CORPORATE LAW</b>

Name of the Course: **Corporate Law**  
 Course credit: **02**  
 Teaching Hours: **30 (Hours)**  
 Total marks: **50**

**Objectives:**

- The course aims to impart the learners working knowledge of the provisions of the Companies Act, 2013

**Learning Outcomes:**

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

1. Analyse the regulatory aspects and the broader procedural aspects involved in different types of companies covering the Companies Act, 2013 and Rules
2. Recognize the basic legal documents and their usage essential for formation of a company;
3. Synthesize company processes, meetings, and decisions;
4. know the framework of dividend distribution and develop understanding of the winding up process including Insolvency Resolution

PARTICULAR	NO. OF LECTURES
<b>UNIT NO. 1 : INTRODUCTION</b>	
Meaning and characteristics of a company; Lifting of corporate veil; Overview of administration of Company Law; Types of companies, Formation of company, promoters, their legal position and pre-incorporation contracts; Online registration of a company. Memorandum of Association and its alteration, Articles of Association and its alteration, Doctrine of constructive notice, Doctrine of ultra vires and indoor management	<b>10</b>
<b>UNIT NO. 2 : MANAGEMENT AND ADMINISTRATION</b>	
Directors: Legal position, Disqualifications, Director Identification Number (DIN); Classification of directors-Additional, Alternate and Casual directors, Women directors, Independent director, small shareholder's director; Appointment, Removal of directors; Powers and Duties; Key managerial personnel (KMP); Board Meetings; Shareholders' meetings: AGM and EGM. Convening and conduct of meetings: Requisites of a valid meeting; Resolutions (Virtual meetings); Postal ballot; e-voting.	<b>10</b>
<b>UNIT NO. 3 : DIVIDENDS, AUDIT AND WINDING UP</b>	
Provisions relating to payment of Dividend. Company Audit: auditor's qualification and disqualifications, Auditor's appointment, rotation and removal, Secretarial Audit. Winding Up: Concept and Modes of Winding Up; Provisions of winding up under Insolvency and Bankruptcy Code 2016.	<b>10</b>
<b>Total Lectures/Hours</b>	<b>30</b>

**Suggested Readings:**

1. Chadha R., & Chadha, S. (2018). *Company Laws*. Delhi: Scholar Tech Press.
2. Gowar, L. C. B. (1969). *Principles of Modern Company Law*. London: Stevens & Sons.
3. Hicks, A., & Goo, S. H. (2017). *Cases and Material on Company Law*. Oxford: Oxford University Press.
4. Kuchhal, M. C., & Kuchhal, A. (2020). *Corporate Laws*. New Delhi: Shree Mahavir Book Depot.



5. Kumar, A. (2019). *Corporate Laws*. New Delhi: Taxmann Publication.
6. Ramaiya. (2015). *A Guide to Companies Act*. Nagpur: Wadhwa Book Company.
7. Hannigan, B. (2018). *Company Law*. Oxford: Oxford University Press.
8. Sharma, J. P. (2018). *An Easy Approach to Corporate Laws*. New Delhi: Ane Books Pvt. Ltd.

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<b>B.COM. SEMESTER – 5</b>		
<b>6</b>	<b>SEC 5</b>	<b>OTHER COURSES</b>

As per UGC Curriculum and Credit Framework for Undergraduate Programs, it has paved the way to offer a maximum 40% of the credit/learning through online courses. The courses shall be approved by institutions as per the existing **UGC regulations**.

Students can take other SEC courses from the pool of SEC course on SWAYAM platform which will be offered by:

- UGC (University Grant Commission)
- CEC (Consortium of Educational Communication)
- IIM-B (Indian Institute of Management- Bangalore)
- NPTEL (National Programme on Technology Enhanced Learning)
- IGNOU (Indira Gandhi National Open University)
- NITTTR (National Institutes of Technical Teachers and Training Research)
- AICTE (All India Council for Technical Education)

***Students opting for an online course shall be required to register for MOOCs (Massive Online Open Courses) course/paper through SWAYAM and it will be mandatory for them to share necessary information with the college/institution.***

***Any regular student will be permitted to opt for only up to 40% of the total courses being offered, through the online learning courses provided through the SWAYAM platform.***

