



CURRICULUM AND CREDIT FRAMEWORK FOR

BACHELOR OF COMMERCE SEMESTER 5 & 6 (MAJOR BUSINESS MANAGEMENT)

**AS PER
NATIONAL EDUCATION POLICY 2020**



**FACULTY OF COMMERCE & MANAGEMENT
SHRI GOVIND GURU UNIVERSITY**

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INTRODUCTION:

The Government of India has notified NEP-2020 on July 29, 2020 based on Dr. Kasturirangan Committee's Report. The Objective is to bridge the gap between the prevalent education system and required skills in the 21st Century. Its aims to build Holistic and Multidisciplinary Higher Education with graduates having employable and integrated overall personality, removing tight compartments in the selection of various courses by the students.

The National Education Policy 2020 envisages making education more inclusive and effective and emphasizing the integration of general (academic) education, vocational education and practical education. To fulfil these aims, it is imperative to establish and formulate a common credit framework in all Universities with credit accumulation and transfer system which will integrate various Special, General and Vocational Education with hassle free mobility of the learners within and between these educational and skill training systems.

The objective of any programme at a Higher Education Institution is to create for its students a sound foundation for their character development which directly contributes to the well-being of a nation. Shri Govind Guru University, Vinzol (Godhra) envisions all its programmes in the spirit of its motto which is to inspire the youth to show steadfastness and devotion in a fearless pursuit of truth. The Undergraduate Curriculum Framework (UGCF) aims at preparing young minds for constructive and productive character development by honing their creative and humanistic skills for their own betterment as well as for the greater good of the society. In order to provide an opportunity to students to discover a method of thinking which will help them realize their true potential, the University offers an Undergraduate Curriculum Framework-2023 for all its Under Graduate programmes.

The Undergraduate Curriculum Framework-2023 underlines the historical perspective, philosophical basis, and contemporary realities of higher education as enshrined in the National Education Policy 2020 (NEP 2020) including LOCF (Learning Based Curriculum Framework) & CBCS (Choice Based Credit System) and endeavours to synchronize these cornerstones while charting the road ahead for the state of higher education. Shri Govind Guru University, Vinzol (Godhra) is a premier university for teaching, learning, and research in higher education in the Gujarat.

The focus of UGCF of Commerce (major accountancy) is aimed at improving the student's abilities and helping them to become a competent business leader who can contribute in nation building. Commerce education is not related only with knowing how to organize and apply skills related to business, trade, commerce, industry, and economy, but it further accelerates the process of thinking in a pragmatic manner about nation building through effective utilization of skills, resources, manpower, and one's abilities.

One essential aspect of UGCF is to develop a commerce graduate who can meet the present and the future requirements of industry and economy. UGCF emphasizes on developing the competent persons who can work as the contemporary and future leaders of the industry and business. The education system in the emerging scenario demands to enrich the personality of the students so as to develop a holistic personality. Therefore, the focus of UGCF is based on the four pillars of education which are learning to know, learning to do, learning to live together, and learning to be.

Another focus of UGCF is to build a set of requisite social and ethical values that will meet the expectations of modern society. It shall also promote ideals of universal brotherhood and cooperation.

The core basis of UGCF is to emphasize cultivating the ideology which promotes sustainable economic system and encourages eco-friendly fair business practices. The emphasis of this exercise is to provide a right understanding to the students about objective and transparent system of governance. This would bring a desired change in the system of administration and quality of governance of all the institutions.

The present situation of business education requires total over-hauling and restructuring in the light of changed socio-economic scenario of the global economy in the context of Industry 4.0. The dynamic nature of global business demands a pool of competent human capital for which relevant education is essential in terms of timeliness, speed, flexibility, and dynamism. There is a need to provide students with appropriate skills and knowledge inputs which would make them globally competent and empower them to work in the changing business environment. Therefore, the focus of the UGCF in Commerce is to introduce globally acknowledged choice-based credit system which will offer numerous opportunities to learn various core subjects and also explore additional avenues of learning beyond the routine and standardized framework. The sole purpose of this exercise is to provide opportunities for holistic development of the students.

MAIN FEATURES OF THE NEW CURRICULUM FRAMEWORK:

The new curriculum framework will have the following features:

1. Flexibility to move from one discipline of study to another;
2. Opportunity for learners to choose the courses of their interest in all disciplines;
3. Facilitating multiple entry and exit options with UG certificate/ UG diploma/ or degree depending upon the number of credits secured;
4. Flexibility for learners to move from one institution to another to enable them to have multi and/or interdisciplinary learning;
5. Flexibility to switch to alternative modes of learning (offline, ODL, and Online learning, and hybrid modes of learning).

Regulations for Academic Bank of Credit (ABC) and guidelines for Multiple Entry and Exit are already in place to facilitate the implementation of the proposed “Curriculum and Credit Framework for Undergraduate Programmes”.

PROGRAMME OUTCOMES (PO):

- **PO – 1:** After completing three years for Bachelors in Commerce (B.Com) program, students would gain a thorough grounding in the fundamentals of Accountancy, Commerce, Management, Finance, Economics and Computer.
- **PO – 2:** The accountancy, commerce and finance focused curriculum offers a number of specializations and practical exposures which would equip the student to face the modern-day challenges in commerce and business.
- **PO -3:** The all-inclusive outlook of the course offers a number of values based and job-oriented courses ensures that students are trained into up-to-date. In advanced accounting courses beyond the introductory level, affective development will also progress to the valuing and organization levels.

PROGRAM SPECIFIC OUTCOME (PSO):

- **PSO – 1:** Students will be able to demonstrate progressive learning of various tax issues and tax forms related to individuals. Students will be able to demonstrate knowledge in setting up a computerized set of accounting books

- **PSO – 2:** Students will demonstrate progressive affective domain development of values, the role of accounting in society and business.
- **PSO – 3:** Students will learn relevant financial accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business.
- **PSO – 4:** Students will learn relevant managerial accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business.
- **PSO – 5:** Learners will gain thorough systematic and subject skills within various disciplines of commerce, business, accounting, economics, finance, auditing and marketing.
- **PSO – 6:** Learners will be able to recognize features and roles of businessmen, entrepreneur, managers, consultant, which will help learners to possess knowledge and other soft skills and to react aptly when confronted with critical decision making.
- **PSO – 7:** Learners will be able to prove proficiency with the ability to engage in competitive exams like CA, CS, ICWA and other courses.
- **PSO – 8:** Learners will acquire the skills like effective communication, decision making, problem solving in day to day business affairs
- **PSO – 9:** Learners will involve in various co-curricular activities to demonstrate relevancy of foundational and theoretical knowledge of their academic major and to gain practical exposure.
- **PSO – 10:** Learners can also acquire practical skills to work as tax consultant, audit assistant and other financial supporting services.
- **PSO – 11:** Learners will be able to do higher education and advance research in the field of commerce and finance.
- **PSO – 12:** Develop the ability to use accounting information to solve a variety of business problems.
- **PSO – 13:** Develop the ability to use a basic accounting system to create (record, classify, and summarize) the data needed to solve a variety of business problems.
- **PSO – 14:** Develop the ability to use the fundamental accounting equation to analyze the effect of business transactions on an organization's accounting records and financial statements.
- **PSO – 15:** Understand and develop the new dimensions of knowledge through open electives to cater the need of the industry.
- **PSO – 16:** Acquire Practical learning through summer internship, industrial visit and Business Plan etc.
- **PSO – 17:** Develop Ethical Practices and Imbibe Values for Better Corporate Governance.
- **PSO – 18:** Ability to develop group behaviour and lead a team to achieve the individual, group and organizational goals.
- **PSO – 19:** Develop entrepreneurial skills to become an entrepreneur.
- **PSO – 20:** Demonstrate proficiency for Business Communication for effective and professional business management.
- **PSO – 21:** Acquire adequate knowledge through principles, theory and models of business management, Accounting, Marketing, Finance, IT, Operations and Human Resource.
- **PSO – 22:** Learners of 4 Year UG programme will gain research methodology knowledge and they will complete research dissertation.

COURSE & CREDIT STRUCTURE OF Bachelor of Commerce (Major Business Management)
Level 4.5: B. Com. Semester I & II (Certificate in Commerce)

Semester - I								
Sr. No	Course Category	Course Title	Course Credits			Exam Marks		
			Theory	Practical	Total	IM	EM	Total
1	Major 1	Principles of Business Management - I	4	0	4	50	50	100
2	Major 2	Principles of Business Management - II	4	0	4	50	50	100
3	Minor 1 (Select Any One)	Accounting – 1	4	0	4	50	50	100
		Business Economics – 1				50	50	100
		Financial Services – 1				50	50	100
4	MDC 1 (Select Any One)	Entrepreneurship Development – 1	4	0	4	50	50	100
		Business Statistics – 1				50	50	100
		Accounting Standard – 1				50	50	100
		Finance for Everyone				50	50	100
		Computer Application – I	3	1		50	50	100
5	AEC 1 (Select Any One)	Business English – 1	2	0	2	50	50	100
		Personality Development and Corporate Skills – 1	2	0		50	50	100
		Other Courses	Other courses from the pool of AEC Courses					
6	SEC 1 (Select Any One)	Stock Market Operations – 1	2	0	2	25	25	50
		Good Governance				25	25	50
		Mind Management				25	25	50
		Other Courses	Other courses from the pool of SEC Courses					
7	VAC 1 (Select Any One)	Indian Knowledge System – 1	2	0	2	25	25	50
		Professional Ethics and Values				25	25	50
TOTAL CREDITS					22			
8	Vocational / Exit Course/s				04			
Semester - II								
Sr. No	Course Category	Course Title	Course Credits			Exam Marks		
			Theory	Practical	Total	IM	EM	Total
1	Major 3	Human Resource Management – I	4	0	4	50	50	100
2	Major 4	Human Resource Management – II	4	0	4	50	50	100
3	Minor 2 (Select Any One)	Accounting – 2	4	0	4	50	50	100
		Business Economics – 2				50	50	100
		Financial Services – 2				50	50	100
4	MDC 2 (Select Any One)	Entrepreneurship Development – 2	4	0	4	50	50	100
		Business Statistics – 2				50	50	100
		Accounting Standard – 2				50	50	100
		Principles Of Management				50	50	100
		Computer Application-II	3	1		50	50	100
5	AEC 2 (Select Any One)	Business English – 2	2	0	2	25	25	50
		Personality Development and Corporate Skills – 2	1	1		25	25	50
		Other Courses	Other courses from the pool of AEC Courses					
6	SEC 2 (Select Any One)	Stock Market Operations – 2	2	0	2	25	25	50
		Event Management				25	25	50
		Time Management				25	25	50
		Other Courses	Other courses from the pool of SEC Courses					
7	VAC 2 (Select Any One)	Personal Financial Planning	2	0	2	25	25	50
		Environmental Studies – 1				25	25	50
		Business Incubation				25	25	50

		NSS / NCC	As per SOP of Shri Govind Guru University			
		Other Courses	Other courses from the pool of VAC Courses			
TOTAL CREDITS			22			
8	Vocational /Exit Course/s		04			

Level 5: B. Com. Semester III & IV (Diploma in Commerce)

Semester - III									
Sr. No	Course Category	Course Title	Course Credits			Exam Marks			
			Theory	Practical	Total	IM	EM	Total	
1	Major 5	Marketing Management – I	4	0	4	50	50	100	
2	Major 6	Marketing Management – II	4	0	4	50	50	100	
3	Major 7	Fundamentals of Financial Management	4	0	4	50	50	100	
4	MDC 3 (Select Any One)	Rural Development	4	0	4	50	50	100	
		Mathematics for Commerce				50	50	100	
		IFRS				50	50	100	
		Brand Management				50	50	100	
		Financial Technology & Analytics	3	1	50	50	100		
5	AEC 3 (Select Any One)	Business English – 3 (Corporate Communication – I)	2	0	2	25	25	50	
		Life Skills	2	0		25	25	50	
		Other Courses	Other courses from the pool of AEC Courses						
6	SEC 3 (Select Any One)	Family Business	2	0	2	25	25	50	
		Office Management				25	25	50	
		Advertising and Personal Selling – 1				25	25	50	
		Other Courses	Other courses from the pool of SEC Courses						
7	VAC 3 (Select Any One)	IKS – 2	2	0	2	25	25	50	
		Learning and Development – 1				25	25	50	
TOTAL CREDITS					22				
8	Vocational / Exit Course/s				04				
Semester - IV									
Sr. No	Course Category	Course Title	Course Credits			Exam Marks			
			Theory	Practical	Total	IM	EM	Total	
1	Major 8	Production Management	4	0	4	50	50	100	
2	Major 9	Sales Management	4	0	4	50	50	100	
3	Major 10	Distribution Management							
4	Minor 3 (Select Any One)	Fundamental of Cost Accounting	4	0	4	50	50	100	
		Business Economics – 3				50	50	100	
		Financial Services – 3				50	50	100	
5	AEC 4 (Select Any One)	Business English – 4	2	0	2	25	25	50	
		Social Work Methods	1	1		25	25	50	
		Other Courses	Other courses from the pool of AEC Courses						
6	SEC 4 (Select Any One)	Advertising and Personal Selling – 2	2	0	2	25	25	50	
		Social Media Marketing				25	25	50	
		E-Commerce				25	25	50	
		Other Courses	Other courses from the pool of SEC Courses						
7	VAC 4 (Select Any One)	Environmental Studies – 2	2	0	2	25	25	50	
		Learning and Development – 2				25	25	50	
		NSS / NCC	As per SOP of Shri Govind Guru University						
		Other Courses	Other courses from the pool of VAC Courses						
TOTAL CREDITS					22				
8	Vocational /Exit Course/s				04				

Level 5.5: B. Com. Semester V & VI (Bachelor of Commerce)

Semester - V								
Sr. No	Course Category	Course Title	Course Credits			Exam Marks		
			Theory	Practical	Total	IM	EM	Total
1	Major 11	Managerial Decision Making and Controlling – I	4	0	4	50	50	100
2	Major 12	Rural marketing	4	0	4	50	50	100
3	Major 13	Strategic Management	4	0	4	50	50	100
4	Minor 4 (Select Any One)	Corporate Accounting - 1	4	0	4	50	50	100
		Business Economics – 4 (Indian Economy – 1)				50	50	100
		Financial Services – 4 (Merchant Banking)				50	50	100
5	Minor 5 (Select Any One)	Management Accounting	4	0	4	50	50	100
		Business Economics – 5 (Public Economics)				50	50	100
		Financial Services – 5 (Principles and Practice of Life Insurance)				50	50	100
6	SEC 3 (Select Any One)	Digital marketing	2	0	2	25	25	50
		Leadership Development				25	25	50
		English for Trade and Commerce				25	25	50
		Corporate English – V				25	25	50
		Advanced Spreadsheet Applications in Business	1	1	2	25	25	50
		Other Courses	Other courses from the pool of SEC Courses					
TOTAL CREDITS					22			

Semester - VI								
Sr. No	Course Category	Course Title	Course Credits			Exam Marks		
			Theory	Practical	Total	IM	EM	Total
1	Major 14	Managerial Decision Making and Controlling – II	4	0	4	50	50	100
2	Major 15	Brand Management	4	0	4	50	50	100
3	Major 16	IKS in Business Management	4	0	4	50	50	100
4	Minor 6 (Select Any One)	Corporate Accounting – 2	4	0	4	50	50	100
		Business Economics – 6 (Indian Economy – 2)				50	50	100
		Financial Services – 6 (Principles and Practice of General Insurance)				50	50	100
5	AEC 5 (Select Any One)	Corporate English – VI	2	0	2	25	25	50
		Integrated Marketing Communication				25	25	50
		Language Proficiency in Business Communication				25	25	50
		Other Courses	Other courses from the pool of AEC Courses					
6	SEC 6	Internship Training/Field Project	0	4	4	-	50	50
			As per Guidelines of Government of Gujarat					
TOTAL CREDITS					22			

IM = Inter Exam Marks, EM = External Exam Marks

Group Names (Minor Course):

1. Accountancy
2. Business Economics
3. Financial Services



CURRICULUM

For

B.COM.

Semester – 5

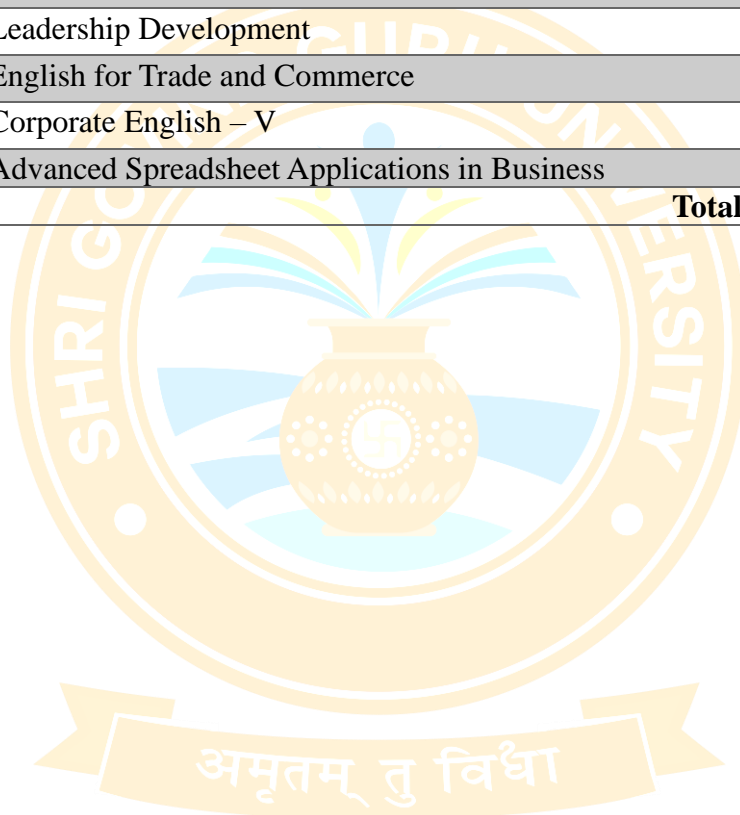
(Major Business Management)

(With effective from June - 2025)



Level 5.5: B. Com. Semester V & VI (Bachelor of Commerce)

SEMESTER – V			
Sr. No	Course Category	Course Title	Credits
1	Major 11	Managerial Decision Making and Controlling – I	4
2	Major 12	Rural marketing	4
3	Major 13	Strategic Management	4
4	Minor 4 (Select Any One)	Corporate Accounting – I	4
		Business Economics – 4 (Indian Economy – 1)	
		Financial Services – 4 (Merchant Banking)	
5	Minor 5 (Select Any One)	Management Accounting	4
		Business Economics – 5 (Public Economics)	
		Financial Services – 5 (Principles and Practice of Life Insurance)	
6	SEC 5 (Select Any One)	Digital Marketing	2
		Leadership Development	
		English for Trade and Commerce	
		Corporate English – V	
		Advanced Spreadsheet Applications in Business	
Total Credits			22



BACHELOR OF COMMERCE (B.COM.) SEMESTER – 5**TITLE OF THE COURSE:
MANAGERIAL DECISION MAKING AND CONTROLLING – I**

Sr. No.	Course Code	Course Category	Course Credit	Teaching Hours	Practical Hours	Internal Exam Marks	External Exam Marks	Total Marks
1	BCM23MJ5B1	MAJOR 11	4	60	Nil	50	50	100

Course Objectives:

The course aim is to help learners to acquire conceptual knowledge of managerial decision making and controlling

Learning Outcomes:

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

1. Understand Concept of decision making and controlling
2. Understand Budget & Budgetary Control,
3. Prepare various budgets and to measure the performance of the business firm applying budgetary control measures.
4. Know objectives and utility of cash budget and prepare cash budget
5. Understand concepts, specific cost of capital and weighted average cost of capital.

PARTICULAR	NO. OF LECTURES
UNIT 1 : DECISION MAKING AND CONTROLLING	
Decision Making: Definition, Characteristics, Importance, Process, Techniques Decision Tree Analysis: Meaning, Benefits and Limitations Controlling: Meaning, Characteristics, Factors Affecting Span Control, Importance, Types, Guiding Principles	15
UNIT 2 : BUDGET AND BUDGETARY CONTROL	
Introduction, Definition, Characteristics of Budget, Budget Period Budgetary Control: Meaning, Objectives, Advantages and Limitations Classification of Budget: Sales Budget, Production Budget, Administrative Budget, Selling and Distribution Costs Budget, Research & Development Budget, Capital Budget, Financial or Cash Budget, Master Budget (Only Theory).	15
UNIT 3: CASH BUDGET	
Introduction and Meaning, Concepts of Optimum Cash Balance, Objectives, Advantages, Difficulties or Limitations, Methods of Preparing Cash Budget (Theory & Practical Examples)	15
UNIT NO. 4 : COST OF CAPITAL	
Meaning, Significance, Basic Concepts, Specific Cost of Capital for Various Sources of Finance: Cost of Debt, Cost of Preference Shares, Cost of Equity: Dividend Approach and Earnings Approach, Cost of Retained Earnings, Determination of Weighted average cost of capital (WACC) (Theory & Practical Examples)	15
Total Lectures/Hours	60

Suggested Readings:

1. Financial Management: I M Pandey, Vikas publishing Delhi

2. Financial Management – Khan and Jain, Tata Mcgraw Hill Co.
3. Management Accounting- M.N Arora, Vikas Publishing house, New Delhi
4. Advanced Management Accounting – Ravi M. Kishore
5. Management Accounting: Singh, Surender, scholarTTech Press, New Delhi.
6. Accounting for Management: Dr.Jawaharlal
7. Advanced Cost Accounting - Jain S P And Narang K L
8. Advanced Cost Accountancy - Nigam Lalla And SharmaG.L
9. Problems and Solution InAdv Accounting - Maheshwari S N And Maheshwari S K.

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



BACHELOR OF COMMERCE (B.COM.) SEMESTER – 5								
TITLE OF THE COURSE: RURAL MARKETING								
Sr. No.	Course Code	Course Category	Course Credit	Teaching Hours	Practical Hours	Internal Exam Marks	External Exam Marks	Total Marks
2	BCM23MJ5B2	MAJOR 12	4	60	Nil	50	50	100

Course 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. Develop basic understanding of distinguishing characteristics of rural markets
2. examine the concept of rural marketing environment with special focus on segmentation, targeting and positioning in rural markets
3. analyse marketing decisions encompassing product, price, promotion and distribution in rural markets;
4. Understand the rural consumer behaviour;
5. Explore the job opportunities in rural marketing

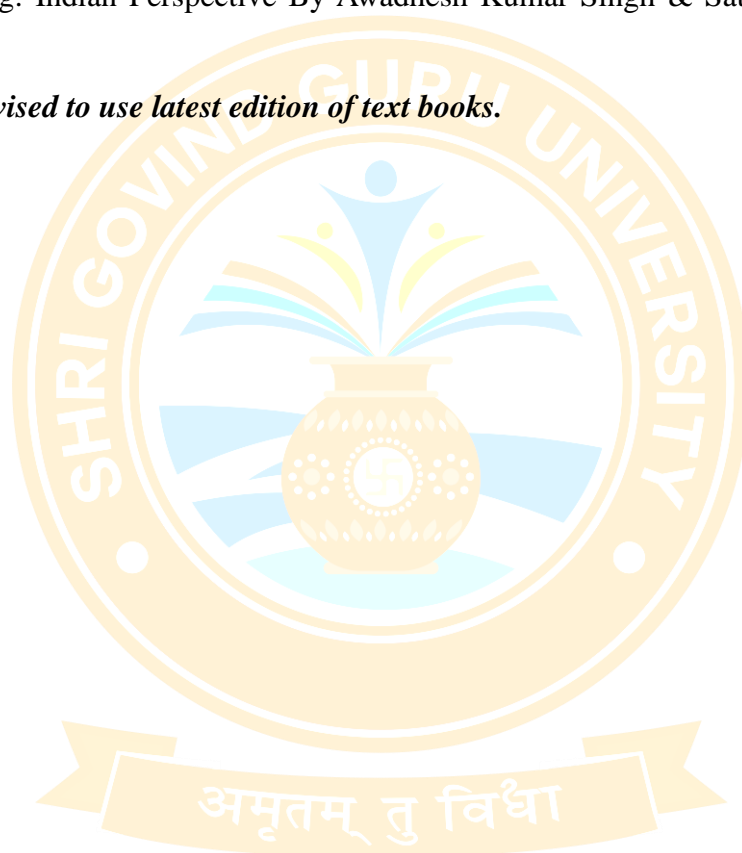
PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : INTRODUCTION	
Definition, Nature and growing importance of rural markets, Scope of Rural Marketing, Concepts, Components of Rural Markets, Classification of Rural Markets, Socio-Cultural-economic & other environmental factors affecting Rural Marketing, Rural versus Urban Markets, Rural marketing environment, Characteristics of Rural Consumer and motives, E-rural Marketing	15
UNIT NO. 2 : PRODUCT & PRICING DECISIONS	
Product Decisions: 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. Pricing Decisions: Factors affecting pricing decisions for rural markets; setting price for rural market: factors, methods and strategies; Challenges in setting price for rural markets	15
UNIT NO. 3 : PROMOTION & DISTRIBUTION DECISIONS	
Promotion Decisions: 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. Distribution Decisions: 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 Marketing	15
UNIT NO. 4 : RURAL CONSUMER BEHAVIOUR	
Meaning, Rural customer characteristics, Brand loyalty of Indian Rural Customer, Factors influencing consumer Behaviour, Consumer Purchase Decision, Consumer	15

Behaviour Model in Rural Marketing, Brand loyalty of Indian Rural customer	
Total Lectures/Hours	60

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 (17th 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 books.*



BACHELOR OF COMMERCE (B.COM.) SEMESTER – 5								
TITLE OF THE COURSE: STRATEGIC MANAGEMENT								
Sr. No.	Course Code	Course Category	Course Credit	Teaching Hours	Practical Hours	Internal Exam Marks	External Exam Marks	Total Marks
3	BCM23MJ5B3	MAJOR 13	4	60	Nil	50	50	100

Course Objectives:

- The course aims to help the students to learn about the process of strategic management.
- To provide information pertaining to Business, Corporate and Global Reforms

Learning Outcomes:

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

1. Understand new forms of Strategic Management concepts and their use in business
2. Understand the strategic decisions that organisations make and have an ability to engage in strategic planning.
3. Explain the basic concepts, principles and practices associated with strategy formulation and implementation
4. Integrate and apply knowledge gained in basic courses to the formulation and implementation of strategy from holistic and multi-functional perspectives.
5. Have conceptual clarity of the term Working Capital and its various aspects, and solve problems related to it.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : INTRODUCTION TO STRATEGIC MANAGEMENT	
Definition of Strategic Management, Nature of Strategic Management, Dimensions of Strategic Management, Need for Strategic Management, Benefits of Strategic Management, Levels of Strategies, Challenges for Strategic Management, Risks involved in Strategic Management, Strategic Management Process.	15
UNIT NO. 2 : ENVIRONMENT & INTERNAL ANALYSIS	
Environmental Analysis: Environmental Scanning and Appraisal, General environment scanning, External and Industry Environmental Analysis using PEST and Porter's Five-Force Model Internal Analysis: Concept, need for and role of internal environmental analysis, Assessing internal environment through functional approach and Value Chain, SWOT.	15
UNIT NO. 3 : STRATEGY FORMULATION	
Strategy formulation at Business and Corporate levels, Diversification, Strategic Alliance and Joint Ventures, Cooperative Strategies, Global Strategy, Michael Porters' Competitive Strategies and Cooperative Strategies, Product Portfolio Models (BCG matrix, GE Matrix)	15
UNIT NO. 4 : STRATEGY IMPLEMENTATION	
Meaning & steps of strategy Implementation, Inter relationship between formulation and Implementation, Aspects of Strategic Implementation, Issues in strategy implementation, Resource allocation, Strategic evaluation; Strategic control; Techniques of strategic evaluation and control	15
Total Lectures/Hours	60

Suggested Readings:



1. Azhar Kazmi, Strategic Management & Business Policy, Tata McGraw-Hill Publishing Company Limited, New Delhi.
2. Vipin Gupta, Kamala Gollakota & Srinivasan, Business Policy & Strategic Management, Prentice Hall of India Private Limited, New Delhi.
3. Amita Mittal, Cases In Strategic Management, Tata McGrawHill Publishing Company Limited, New Delhi.
4. Fred R. David, Strategic Management Concept And Cases, PHI Learning Private Limited, New Delhi.
5. Strategic Management - Concepts and Cases by Upendra Kachru. – Excel Books.
6. Pierce & Robinson, “Strategic Management : Formulation, Implementation & Control”, 9th Ed, Tata McGraw – Hill, N. Delhi.
7. Rajiv Gupte & Shailesh Kale, “Strategic Management in the age of Globalization”, 1st Ed, Himalaya Publishing House, Mumbai.

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



BACHELOR OF COMMERCE (B.COM.) SEMESTER – 5								
TITLE OF THE COURSE: CORPORATE ACCOUNTING – 1								
Sr. No.	Course Code	Course Category	Course Credit	Teaching Hours	Practical Hours	Internal Exam Marks	External Exam Marks	Total Marks
4	BCM23MN504	MINOR 4	4	60	Nil	50	50	100

Course 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
UNIT NO. 1 : FINAL ACCOUNTS OF COMPANY [As per New Provisions of Companies Act-2013]	
<ul style="list-style-type: none"> - Introduction - Meaning -Legal framework- Companies Act-2013 - Various schedules for Financial Statements as per Companies Act-2013 - Accounting adjustments relating to Final accounts of company - Depreciation-Provisions for taxation-Allocations and Dividends - Practical Questions regarding preparation of final accounts of company (Vertical) 	18
UNIT NO. 2 : REDEMPTION OF REDEEMABLE PREFERENCE SHARES	
<ul style="list-style-type: none"> - Introduction–Meaning–exception to rule, can’t purchase its’ own shares - Provisions of Companies Act-2013 for redemption of preference shares - Section 55, 63, 69 Capital Redemption Reserve, Bonus Share etc. - Accounting treatment : Journal ledger entries and Vertical Balance sheet - Practical Questions 	15
UNIT NO. 3 : CAPITAL REDUCTIONS [INTERNAL RECONSTRUCTION]	
<ul style="list-style-type: none"> - Introduction and Meaning and Methods of Capital Reduction - Difference between Internal and External Reconstruction - Accounting Entries - Capital Reduction A/C and Vertical Balance sheet - Practical Questions 	15
UNIT NO. 4 : ACCOUNTS OF UNDERWRITING COMMISSION	
<ul style="list-style-type: none"> - Introduction, Meaning, Advantages of Underwriting, - Provisions of Companies Act 2013 for Underwriting Commission, - Classification of Application: Marked and Unmarked Application, - Underwriting Contract and its’ types and Sub-underwriting contract, - Determination of underwriters’ liabilities according to Contracts (preparing statement of underwriters’ liabilities), - Accounting treatment: Journal Entries-Ledgers’ A/Cs in the books of company, - Practical Questions 	12
Total Lectures/Hours	60

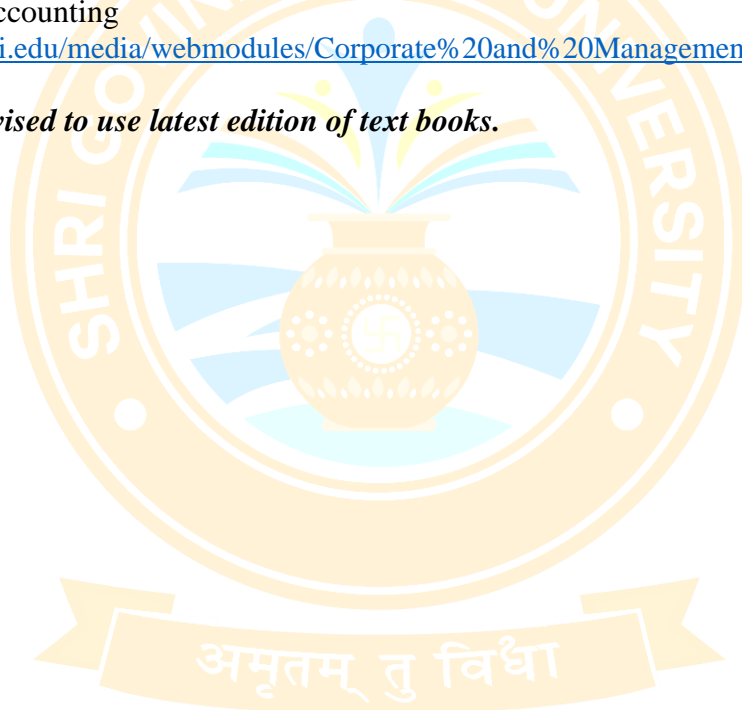
Note: Only Practical questions should be asked in University Exam.



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)
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.*



BACHELOR OF COMMERCE (B.COM.) SEMESTER – 5								
TITLE OF THE COURSE: BUSINESS ECONOMIC – 4 (INDIAN ECONOMICS – 1)								
Sr. No.	Course Code	Course Category	Course Credit	Teaching Hours	Practical Hours	Internal Exam Marks	External Exam Marks	Total Marks
4	BCM23MN502	MINOR 4	4	60	Nil	50	50	100

Course Objectives:

- To familiarize students on the paradigm shifts and ground realities related to the Indian economy with special focus on the post-reforms period.
- The course aims to provide an understanding of constituent sectors that define the Indian Economy.
- The course also aims to enable the learners to examine the role and impact of planning process on economic development of India.

Learning Outcomes:

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

1. Understand the development paradigm adopted in India since independence;
2. Analyse the basic concepts of development;
3. Evaluate the magnitude, size, and dimensions of Indian economy and to study effect of privatization and liberalization on Indian economy;
4. Evaluate the role of population as an economic resource;
- 5.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : OVERVIEW OF INDIAN ECONOMY	
Introduction, Indian Economy at the time of Independence, Indian Economy: Major features and problems, Role of public and private sector in Indian Economy; Functions and problems of public sector; dis-investment; Privatization –it's importance in Indian Economy. Globalization, Liberalization, and its impact on Indian Economy	15
UNIT NO. 2 : POPULATION AND HUMAN DEVELOPMENT	
Population Growth and Economic Development – size, growth and future of population; Causes of rapid population growth; Population and economic development; Population policy; Demographic issues – Sex and Age Composition of population; Demographic Dividend; Urbanization and Migration; Human Resource Development – Indicators and importance of Human Resource Development; Education policy; Health and nutrition.	15
UNIT NO. 3 : NATIONAL INCOME IN INDIA	
Trends in national and per capita income; Changes in sectoral composition of national income; Regional disparities in Growth and Income; Savings and Investment and Economic Growth – The Linkage	15
UNIT NO. 4 : ECONOMIC PLANNING IN INDIA	
Introduction, Rationale, Features, Objectives, Strategies, Achievements and Assessment of Planning in India; Twelfth Five Year Plan – Vision and Strategy; From Planning to NITI – Transforming India's Development Agenda, Difference of planning commission and NITI Ayog	15
Total Lectures/Hours	60

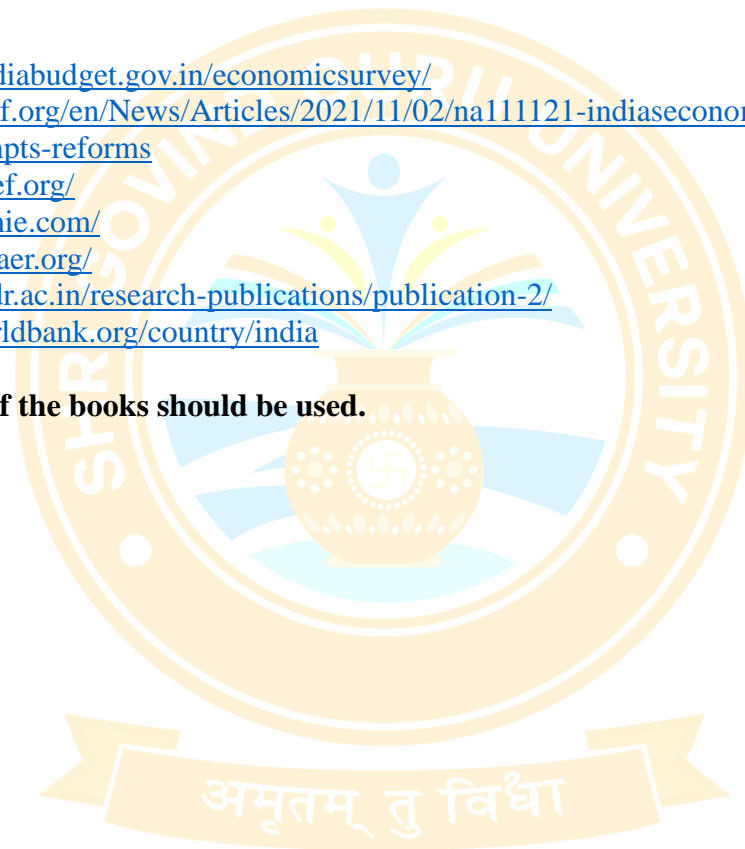
Suggested Readings:

1. Datt G. & Mahajan A., (2016) Indian Economy, S. Chand and Company.
2. Deepashree (2021), Indian economy, MKM Publisher, New Delhi.
3. Gupta S.K, Chaturvedi D.D & Chaturvedi S. Indian Economy. Kitab Mahal, Delhi
4. Ghosh,S. Indian Economy PHI Learning
5. Joshi, S., (2020), What determines manufacturing sector employment in India: Evidence from panel data? *Productivity*, Vol.61, No.1, April-June.
6. Joshi, S., (2014), *The Service Sector: An Exploration of the Indian Experience*, World Association for Sustainable Development, U.K.
7. Puri V.K. and Mishra S.K., (2020) Indian Economy-38th Revised & Updated edition, Himalya Publishing House.
8. Salvatore D.(2020).Managerial Economics.Oxford University Press.
9. Uma Kapila (2021), Indian Economy-Performance and Policies, Academic Foundation, New Delhi
10. Vinay GB(2019).Indian Economy.Oxford University Press.

Web sources:

1. <https://www.indiabudget.gov.in/economicssurvey/>
2. <https://www.imf.org/en/News/Articles/2021/11/02/na111121-indiaseconomy-to-rebound-as-pandemic-prompts-reforms>
3. <https://www.ibef.org/>
4. <https://www.cmie.com/>
5. <https://www.ncaer.org/>
6. <http://www.igidr.ac.in/research-publications/publication-2/>
7. <https://data.worldbank.org/country/india>

Note: Latest edition of the books should be used.



BACHELOR OF COMMERCE (B.COM.) SEMESTER – 5								
TITLE OF THE COURSE: FINANCIAL SERVICES – 4 (MERCHANT BANKING)								
Sr. No.	Course Code	Course Category	Course Credit	Teaching Hours	Practical Hours	Internal Exam Marks	External Exam Marks	Total Marks
4	BCM23MN503	MINOR 4	4	60	Nil	50	50	100

Course Objectives:

- To provide conceptual understanding and in depth knowledge of merchant banking services

Learning Outcomes:

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

1. Know the basics of the Merchant Banking in India;
2. Know the functions of merchant bankers
3. Know the regulatory environment in which the Merchant Bankers operates in India;
4. Understand the role of intermediaries in the issue management activities;
5. Get knowledge of the issue procedures of issue management;
6. Familiarize the concept, process and benefits of forfaiting service

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : INTRODUCTION	
An Over view of Indian Financial System, Merchant Banking: Concept, Origin, Functions, Nature, Growth, Institutional Structure, and Merchant Banking Services in India. Commercial banks and investment banks	15
UNIT NO. 2 : REGULATION OF MERCHANT BANKING ACTIVITY	
Guidelines of SEBI and Ministry of Finance, categorization of merchant bankers, Regulation under Companies Act 1956 and 2013, Listing guidelines of stock Exchange and Securities contracts Act, 1956. Relation with Stock Exchanges	15
UNIT NO. 3 : PUBLIC ISSUE MANAGEMENT IN MERCHANT BANKING	
Meaning and types of issues, appointment and role of merchant banker in issue management, pre-issue & post-issue management activities performed by merchant banks, Issue Pricing, Book Building: Preparation of Prospectus, Selection of Bankers etc. Role of Registrars, Bankers to the Issue, Underwriters, Brokers, Advertising Strategies, NRI Marketing	15
UNIT NO. 4 : OTHER SERVICES BY MERCHANT BANKERS	
Management of debt – Factoring and Forfeiting, Placement and Distribution of various securities, Corporate advisory services in Mergers and Acquisitions, Venture capital, Loan syndication, Leasing finance, investment advisory services, Credit rating, Joint Ventures	15
Total Lectures/Hours	60

Suggested Readings:

1. M.Y.Khan, Financial Services, Tata McGraw-Hill.
2. Nalini Prava Tripathy, Financial Services, PHI Learning.
3. H.R. Machiraju, Merchant Banking, New Age International Publishers
4. Sri Ram k., “Hand Book of Leasing”, Hire Purchase and Factoring”, ICFAI, Hyderabad
5. L. Natarajan, Merchant Banking and Financial Services, Margham publication
6. S. Gurusamy, Merchant Banking and Financial Services, Star Books publication, Trivandrum

Note: Latest edition of the books should be used.



BACHELOR OF COMMERCE (B.COM.) SEMESTER – 5								
TITLE OF THE COURSE: MANAGEMENT ACCOUNTING								
Sr. No.	Course Code	Course Category	Course Credit	Teaching Hours	Practical Hours	Internal Exam Marks	External Exam Marks	Total Marks
5	BCM23MN514	MINOR 5	4	60	Nil	50	50	100

Course 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:

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

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : INTRODUCTION OF MANAGEMENT ACCOUNTING & RATIO ANALYSIS	
[A] INTRODUCTION OF MANAGEMENT ACCOUNTING: 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] RATIO ANALYSIS: <ul style="list-style-type: none"> - Introduction-Financial Analysis and Interpretation -(Brief Explanation) - Meaning and Nature of Ratio - Accounting Ratio and Ratio Analysis - Importance & Utility and Limitations of Ratio Analysis - Classification of Accounting Ratios <ul style="list-style-type: none"> [A] Traditional Classification: (Revenue, Balance-Sheet and Composite) [B] Functional Classification: (As per Accounting Data and User-Parties, Different Ratios for Solvency, Liquidity, Turnover and Profitability) Practical Problems (Excluding Reverse types of Practical Problems)	15
UNIT NO. 2 : FUND FLOW STATEMENT & CASH FLOW STATEMENT	
FUND FLOW STATEMENT: <ul style="list-style-type: none"> - Accounting & Managerial meaning of the term "Fund", "Fund flow" & "Fund flow statement" 	18

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

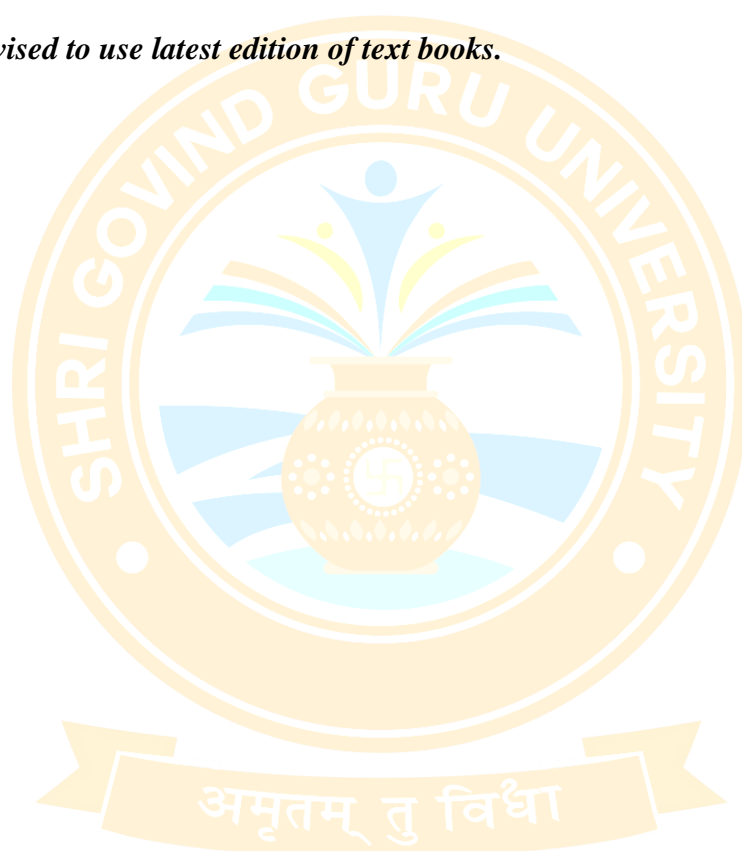
Note: Only Practical questions should be asked in University Exam.

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)

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



BACHELOR OF COMMERCE (B.COM.) SEMESTER – 5								
TITLE OF THE COURSE: BUSINESS ECONOMICS – 5 (PUBLIC ECONOMICS)								
Sr. No.	Course Code	Course Category	Course Credit	Teaching Hours	Practical Hours	Internal Exam Marks	External Exam Marks	Total Marks
5	BCM23MN512	MINOR 5	4	60	Nil	50	50	100

Course Objectives:

- The course aims to understand taxation policy, management of public expenditure, public debt and budgetary techniques and practices
- To acquire knowledge about public and private finance and components of finance

Learning Outcomes:

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

1. Know concept and scope of public finance
2. Know the sources of finance in the public services
3. Understand basic problems of use of resources and income distribution
4. Describe the nature of public expenditure and its characteristics
5. Understand the origins and implications of public borrowing and debt
6. Get practical knowledge on union budget and fiscal policy;

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : INTRODUCTION	
Meaning, Scope and importance of Public finance, Evolution of public finance, distinction between public and private finance, Public and Private goods, Markets mechanism in public and private goods, Principle of maximum social advantage, Market failure and role of government	15
UNIT NO. 2 : PUBLIC REVENUE	
Meaning and Significance of Public Revenue, Sources of Public Revenue; Taxation - meaning, cannons and classification of taxes, impact and incidence of taxes, division of tax burden, the benefit and ability to pay approaches, effects of taxation, characteristics of a good tax system, major trends in tax revenue of central and state governments in India.	15
UNIT NO. 3 : PUBLIC EXPENDITURE	
Meaning, classification, principles, cannons and effects, Growth and pattern of public expenditure, Wagner's law of increasing state activities, Peacock-Wiseman hypotheses, Effects of public expenditure, Cost benefit analysis, Issues in public expenditure policy in India.	15
UNIT NO. 4 : PUBLIC DEBT AND BUDGET	
Public Debt: Meaning, Types, Theories, Sources, Economic Effects and Redemption Public Budget: Meaning, Classification of budgets –Economic, Functional, organizational, classification of budgets, Balanced and Unbalanced budget; Concepts of budget deficit and their implications, Budget as an instrument of economic policy	15
Total Lectures/Hours	60

Suggested Readings:

1. J. Hindriks and G. Myles (2006): Intermediate Public Economics, MIT Press.
2. R. A. Musgrave and P. B. Musgrave (1989): Public Finance in Theory and Practices. McGraw Hill
3. B. P. Herber (1975): Modern Public Finance.

4. B. Mishra (1978): Public Finance, Macmillan India limited.
5. Mithani, D. M. (1998), Modern Public Finance, Himalaya Publishing House. Mumbai.
6. Atkinson, A Band J.E Siglitz (1980) :Lecturers on Public Economics, Tata McGraw Hill, New York.
7. S K Singh, Public Finance in Theory & Practice, S. Chand & Company Pvt. Ltd.
8. Om Prakash - Public Economics

Note: Latest edition of the books should be used.



BACHELOR OF COMMERCE (B.COM.) SEMESTER – 5								
TITLE OF THE COURSE: FINANCIAL SERVICES – 5 (PRINCIPLES AND PRACTICE OF LIFE INSURANCE)								
Sr. No.	Course Code	Course Category	Course Credit	Teaching Hours	Practical Hours	Internal Exam Marks	External Exam Marks	Total Marks
5.	BCM23MN513	MINOR 5	4	60	Nil	50	50	100

Course Objectives:

- This course intends to provide basic understanding of the insurance mechanism
- It will enable students to understand and gain insights of various Life insurance schemes and managerial practices.

Learning Outcomes:

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

1. Get knowledge of Life insurance, history and its development in India;
2. Know about various provisions in Life insurance contract;
3. Analyze various schemes and policies related to Life Insurance sector;
4. Choose suitable insurance policy for given situation and respective persons;
5. Understand n claims procedure & documentation in risk and premium;
6. Get in-depth knowledge of policy conditions and claim procedures.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : INTRODUCTION	
Introduction, History and Development of life insurance in India, Definition, Features and Principles of life insurance, Life insurance contract, Significance and advantages of life insurance, Life Insurance companies in India	15
UNIT NO. 2 : PRINCIPAL OF UTMOST GOOD FAITH	
Insurable Interest, Medical Examination, Age proof, Special reports, Premium payment, Lapse and revival, Premium, Surrender Value, Non-Forfeiture Option, Assignment Nomination Loans, Surrenders, Foreclosure	15
UNIT NO. 3 : PLANS OF LIFE INSURANCE	
Introduction and Meaning, Procedure for issuing Policies, Types of Plans : Basic, Popular Plans, Term Plans, Whole Life, Endowment, Money Back, Savings, Retirement, Convertible, Joint Life Policies, Children's Plans, Educational Annuity Plans, Variable Insurance Plans, Riders	15
UNIT NO. 4 : POLICY CLAIMS & REGULATORY FRAMEWORK	
Introduction, Maturity claims, Survival Benefits, Death Claims, Claim concession – Procedures, Problems in claim settlement, Consumer Protection Act relating to life insurance and insurance claims, Role of IRDAI & other Agencies	15
Total Lectures/Hours	60

Suggested Readings:

1. G. S. Pande, Insurance - Principles and Practices of Insurance, Himalaya Publishing.
2. C. Gopalkrishna, Insurance - Principles and Practices, Sterling Publishers Private Ltd.
3. G. R. Desai, Life Insurance in India, MacMillan India.
4. M. N. Mishra, Insurance Principles and Practices, Chand & Co, New Delhi.
5. P. S. Palandi, Insurance in India, Response Books – Sagar Publications.
6. Life Insurance BY Gupta. O.S (Frank Brothers, New Delhi).
7. Insurance Principles and Practice BY Mishra. M.N.(Delhi, Vikas Publishing house).
8. <https://www.irdai.gov.in>

Note: Latest edition of the books should be used.

Syllabus of other subjects of AEC, SEC and VAC is as per the Major Accountancy Group

CURRICULUM

For

B.COM.

Semester – 6

(Major Business Management)

(With effective from Nov./Dec. - 2025)



SEMESTER - VI			
Sr. No	Course Category	Course Title	Credits
1	Major 14	Managerial Decision Making and Controlling – II	4
2	Major 14	Brand Management	4
3	Major 16	IKS in Business Management	4
4	Minor 6 (Select Any One)	Corporate Accounting – 2	4
		Business Economics – 6 (Indian Economy – 2)	
		Financial Services – 6 (Principles and Practice of General Insurance)	
5	AEC 5 (Select Any One)	Corporate English – VI	2
		Integrated Marketing Communication	
		Language Proficiency in Business Communication	
		Other Courses	
6	SEC 6	Internship Training/Field Project	4
Total Credits			22



BACHELOR OF COMMERCE (B.COM.) SEMESTER – 6								
TITLE OF THE COURSE: MANAGERIAL DECISION MAKING AND CONTROLLING – II								
Sr. No.	Course Code	Course Category	Course Credit	Teaching Hours	Practical Hours	Internal Exam Marks	External Exam Marks	Total Marks
1	BCM23MJ6B1	MAJOR 14	4	60	Nil	50	50	100

Course Objectives:

- The course aim is to help the learners to acquire conceptual knowledge of managerial decision making and controlling.

Learning Outcomes:

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

1. Know trading on equity and various types of leverages
2. Get familiarity with Plant location and Facility Layout
3. Get insights about Types of Production and Process Selection
4. Learn the concepts of Production Planning and Control.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : TRADING ON EQUITY AND LEV	
Trading on Equity: Meaning, advantages and disadvantages, suggestions for successful trading on equity. Leverage: Meaning, types of leverage- operating leverage, financial leverage and composite or combined leverage, meaning and importance of operating leverage, financial leverage and composite or combined leverage (Theory & Practical Examples)	15
UNIT NO. 2 : CAPITAL BUDGETING	
Meaning, Objectives, Types, importance, stages, approach to capital budgeting decisions, types of projects, capital rationing, capital expenditure control program, financial investigation, factors affecting to capital budgeting decisions, Traditional methods: 1) Pay- back period method 2) Accounting rate of return method. Discounted Cash Flow Method: 1) Net Present Value method 2) Profitability Index method 3) Internal Rate of Return Method (Theory Practical Examples).	15
UNIT NO. 3 : DIVIDEND POLICY DECISIONS	
Dividend and retained earnings, factors affecting distribution of dividend. Dividend Policy: meaning, nature, objectives, basic issues involved in dividend policy, constraint trends on paying dividend , various dividend policies - Stable dividend policy, Flexible dividend policy. Natures of distribution of dividend- cash, bonus shares. Legal provisions regarding dividend, Dividend policy and share valuation, Dividend models- Walters model, M-M model and Gordon model (Only Theory)	15
UNIT NO. 4 : MANAGERIAL DECISIONS	
<ul style="list-style-type: none"> – Make or Buy Decisions – Own or Lease Decisions – Repay or Replacement Decisions – Export or Domestic sales Decisions – Shut down or continue Decisions – Expand or contract Decisions 	15

– Investment or de-investment Decisions (Theory & Practical examples)	
Total Lectures/Hours	60

Suggested Readings:

- 1) Arora M. N., A Textbook of Cost Accountancy, Vikas Publishing House Pvt. Ltd., New Delhi.
- 2) Financial Management – Khan and Jain, Tata McGraw Hill Co.
- 3) Advanced Management Accounting – Ravi M. Kishore
- 4) Gupta Kamal, Contemporary Auditing, Tata McGraw Hill Publishing Co. Ltd., New Delhi.
- 5) Accounting for Management: Dr. Jawaharlal
- 6) Advanced Cost Accounting - Jain S P And Narang K L
- 7) Shah Paresh, Management Accounting, Oxford University Press, New Delhi.

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



BACHELOR OF COMMERCE (B.COM.) SEMESTER – 6

TITLE OF THE COURSE: BRAND MANAGEMENT

Sr. No.	Course Code	Course Category	Course Credit	Teaching Hours	Practical Hours	Internal Exam Marks	External Exam Marks	Total Marks
2	BCM23MJ6B	MAJOR 15	4	60	Nil	50	50	100

Course Objectives:

- To attain a comprehensive knowledge on the subject of brands, brand equity and brand management.
- Develop understanding of design and implementation of marketing programs to build and manage brand equity.

Learning Outcomes:

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

1. Comprehend the conceptual framework of brands;
2. Analyse various strategies of popular brands;
3. Describe the brand extensions;
4. Explore the life cycle of a brand;
5. Apply brand management strategies to real life products.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : INTRODUCTION TO BRAND MANAGEMENT	
Introduction, Concept of Brand and Brand Management, Evolution of a Brand, Scope of Branding, Importance of Branding, Challenges and Opportunities, Brand Identity, Advantages of a Brand, Brand Versus Product, Brands and Consumers.	15
UNIT NO. 2 : BRAND POSITIONING & BRAND EQUITY	
Brand Positioning: Brand Building, Identifying and Establishing Brand Positioning and values, Brand Repositioning, Life stages of a Brand, Brand Personality, Brand Image. Brand Equity: Customer based Brand Equity, Measuring and Interpreting Brand Performance: brand equity Management System, New Media Environment: Brands amplifiers, Growing and Sustaining Brand Equity.	15
UNIT NO. 3 : DESIGNING MARKETING PROGRAM	
Strategic Brand Management Process, Designing and implementing brand strategies, Contemporary Strategies: storytelling, Internet and social media, Brand Extensions, Brand reinforcement strategies, Brand Portfolio Management, Integrating Advertising with Brand Management.	15
UNIT NO. 4 : RECENT ISSUES IN BRANDING	
Managing Strong Brands, Brand Ladder, Country Branding, Global Brand Strategy, Managing Brands over time, Brand Audits, Managing Brands in the Digital Era. Legal and Ethical aspects in Brand Management.	15
Total Lectures/Hours	60

Suggested Readings:

1. Aaker, D. *Brand Leadership*. UK: Simon & Schuster.
2. Beverland, M. *Brand Management: Co-creating Meaningful Brands*. UK: SAGE Publications.
3. Chernev, A. *Strategic Brand Management*. Illinois, USA: Cerebellum Press.
4. Chitale, A. K. & Gupta, Ravi. *Product Policy and Brand Management: Text and Cases*, 4th ed. PHI Learning



5. Cowley, D. *Understanding Brands*. India: Kogan Page Ltd.
6. John, D. R. *Strategic Brand Management: Lessons for Winning Brands in Globalized Markets*. New Delhi: Oxford University Press.
7. Keller, K. L., Swaminathan V., Parameswaran, A. M G, and Jacob, I. C. *Strategic Brand*
8. *Management: Building, Measuring and Managing Brand Equity*. India: Pearson Education.
9. Miller, D. *Building a StoryBrand: Clarify Your Message So Customers Will Listen*, India: HarperCollins Publishers.
10. Temporal, P. *Advanced Brand Management*. UK: Harriman House.
11. Parameswaran, M.G. *Building Brand Value*. India: McGraw Hill Education.

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



BACHELOR OF COMMERCE (B.COM.) SEMESTER – 6								
TITLE OF THE COURSE: IKS IN BUSINESS MANAGEMENT								
Sr. No.	Course Code	Course Category	Course Credit	Teaching Hours	Practical Hours	Internal Exam Marks	External Exam Marks	Total Marks
3	BCM23MJ6B3	MAJOR 16	4	60	Nil	50	50	100

Course Objectives:

- To introduce the principles of Indian Knowledge Systems (IKS) relevant to commerce and management
- To analyze Indian philosophies and their applicability to business ethics, governance, leadership, and decision-making
- To integrate Indian economic, legal, and managerial traditions with contemporary business practice

Learning Outcomes:

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

1. Understand the scope and significance of Indian Knowledge Systems and their relation to commerce;
2. Apply Indian ethical frameworks to modern business scenarios;
3. Evaluate Indian models of leadership and organizational behaviour;
4. Integrate indigenous strategic principles into modern management practices.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : INTRODUCTION	
Overview of IKS: Definition, scope, and significance, Historical evolution of Indian commerce, trade and governance, Features and principles of Indian Ethos in Management, Relevance of Indian ethos to contemporary business practices, – Brief key concepts of Vedas, Upanishads and Arthashastra and its implications for management.	15
UNIT NO. 2 : ETHICS AND VALUES IN INDIAN MANAGEMENT	
Introduction, Dharma-based business ethics, Karma Yoga and Nishkama Karma (Bhagavad Gita) and their relevance to leadership, Ethics in action: Satya (truth), Ahimsa (non-violence), Tyaga (sacrifice), and Seva (service), Ethical conduct and integrity, Yajna spirit in stakeholder management, Sustainability and ethical wealth creation.	15
UNIT NO. 3 : LEADERSHIP AND ORGANIZATIONAL BEHAVIOR	
Indian approach to leadership, Leadership lessons from Indian epics: Ramayana and Mahabharata, Raja Dharma and transformational leadership, Role of spiritual intelligence in leadership, Ethical leadership and its impact on business, Indian models of motivation and employee relations, Motivation theories and Indian philosophy	15
UNIT NO. 4 : MANAGEMENT PRACTICES IN INDIAN TRADITIONS	
Time management and productivity in ancient texts, Strategic thinking and administration: Lessons from Kautilya, Indigenous decision-making and negotiation strategies, Insights from Arthashastra on governance and strategy, CSR, sustainability and Indian values	15
Total Lectures/Hours	60

Pedagogy/Teaching Methods:

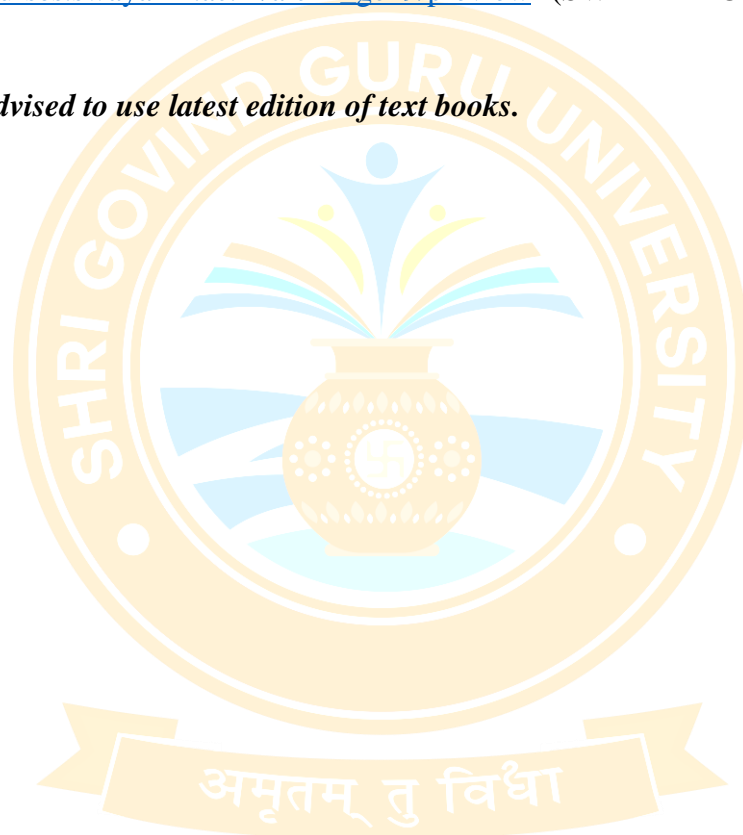
- Lectures and PPTs
- Case study discussions

- Group discussions and debates
- Guest lectures from practitioners
- Projects based on Indian scriptures and their application to management

Suggested Readings:

1. Kautilya's *Arthashastra* (translated by R. Shamasastri)
2. *Bhagavad Gita* (selected chapters on Karma Yoga and leadership)
3. M.K. Gandhi – *Hind Swaraj*
4. Daya Krishna – *Indian Philosophy: A Counter Perspective*
5. Debi Prasad Chattopadhyaya – *History of Science and Technology in Ancient India*
6. S.K. Chakraborty – *Managerial Transformation by Values*
7. Radhakrishnan Pillai – *Corporate Chanakya*
8. R. Nandagopal & Ajith Sankar – *Indian Ethos and Values in Management*
9. Management Lessons from Bhagavad Gita – E. Sreedharan
10. Ancient Indian Wisdom for Modern Business by Aasis Kaur Bhatia
11. https://onlinecourses.swayam2.ac.in/aic22_ge19/preview (SWAYAM Course : Ancient Indian Management)

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



BACHELOR OF COMMERCE (B.COM.) SEMESTER – 6								
TITLE OF THE COURSE: CORPORATE ACCOUNTING – 2								
Sr. No.	Course Code	Course Category	Course Credit	Teaching Hours	Practical Hours	Internal Exam Marks	External Exam Marks	Total Marks
4	BCM23MN604	MINOR 6	4	60	Nil	50	50	100

Course Objectives:

- The course aims to help learners to acquire conceptual knowledge of corporate accounting system
- To provide basic knowledge & skills to the learners about Corporate Accounting principles and practices

Learning Outcomes:

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

1. Understand the concept and objectives of amalgamation and absorption of companies;
2. Analyze the case study of major amalgamations of companies in India;
3. Record transactions related to amalgamation, absorption and external reconstruction;
4. Prepare balance sheet after amalgamation, absorption and external reconstruction of company/es.
5. Prepare Vertical Financial Statements of electricity companies as per Electricity Act
6. Prepare final statements of liquidator after voluntary liquidation of company.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : AMALGAMATION & ABSORPTION OF COMPANIES	
<ul style="list-style-type: none"> - Introduction, Meaning and concept of amalgamation and absorption, - Purposes and Legal provisions of Companies Act 2013 for amalgamation and absorption, - Consideration/purchase price for amalgamation and absorption, - Accounting entries for amalgamation and absorption, - Preparation of new vertical balance sheet (excluding inter-company holdings) applying AS 14/Ind AS 103. - Practical Questions (excluding Intercompany Holdings) 	15
UNIT NO. 2 : EXTERNAL RECONSTRUCTION OF COMPANIES	
<ul style="list-style-type: none"> - Introduction, Meaning and concept of external reconstruction, - Purposes and Legal provisions of Companies Act 2013, - Accounting entries for external reconstruction transactions, - Preparation of new vertical balance sheet applying AS 14/Ind AS 103, - Practical Questions 	15
UNIT NO. 3 : FINAL ACCOUNTS OF ELECTRICITY COMPANY	
<ul style="list-style-type: none"> - Introduction - Meaning & characteristics - Electricity Company Accounts: Brief knowledge of Acts [Indian Electricity Act-1910, Electricity supply Act –1948 Indian Electricity Rules-1956, Electricity Act- 2003 Electricity Act-2010 and Companies Act-2013 on wards] - Vertical Financial Statements as per Electricity Act - Practical Questions 	15
UNIT NO. 4 : VOLUNTARY LIQUIDATION OF COMPANY	
<ul style="list-style-type: none"> - Introduction-Meaning - modes of winding up - Legal guideline of Company Act-2013 	15

<ul style="list-style-type: none"> - Disbursement of liquidator - Liquidator's Final Statement of Account - Allocation of Capital Deficiency - Practical Questions 	
Total Lectures/Hours	60

Only practical questions are important for Semester End 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)
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: Latest edition of the books should be used.

BACHELOR OF COMMERCE (B.COM.) SEMESTER – 6**TITLE OF THE COURSE: BUSINESS ECONOMICS – 6
(INDIAN ECONOMY – 2)**

Sr. No.	Course Code	Course Category	Course Credit	Teaching Hours	Practical Hours	Internal Exam Marks	External Exam Marks	Total Marks
4	BCM23MN602	MINOR 6	4	60	Nil	50	50	100

Course Objectives:

- To familiarize students on the paradigm shifts and ground realities related to the Indian economy.
- The course aims to provide an understanding of constituent sectors that define the Indian Economy
- To understand contemporary policy challenges and government interventions

Learning Outcomes:

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

1. Understand the role and significance of the agricultural sector in the Indian economy;
2. Evaluate government policies related to agriculture, such as Minimum Support Price (MSP), subsidies, and credit facilities;
3. Understand the contribution of the industrial sector to India's GDP and employment;
4. Understand the contribution of the service sector to India's GDP and employment;
5. Evaluate government initiatives and policies promoting the service sector, such as Digital India and Make in India;
6. Explore the role of foreign direct investment (FDI) in enhancing service sector growth in India;
7. Know the social and environmental challenges.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : AGRICULTURAL SECTOR OF INDIA	
Introduction, Salient features and Importance, Trends in agricultural production and productivity, Factors determining, Land reforms, New agricultural strategies, Green, white, blue and yellow revolution, Markets and Pricing, Rural Credit and Finance, Government policy and initiatives	15
UNIT NO. 2 : INDUSTRIAL SECTOR OF INDIA	
Industrial Scenario in India, Features and Problems of Industrial Development in India, Pattern and performance of industrialization, Industrial policies, Role of MSMEs, Role of foreign capital, Liberalization, Privatization and Globalization, 'Make in India' initiative, Atma Nirbhar Bharat, Changing structure of India's Foreign trade in post-independence period, Trends in Indian balance of payment, Price behaviour and price policies in India.	15
UNIT NO. 3 : SERVICE SECTOR OF INDIA	
An overview of Service Sector in India, Role of the services sector in India's economy- its contribution to national income, employment and exports revenue, FDI inflow in Service Sector, Role of WTO in Service Sector, Contribution of Service Sector to India's GDP, Issues and challenges for India's Services sector growth,	15
UNIT NO. 4 : SOCIAL AND ENVIRONMENTAL CHALLENGES	
Unemployment and skill development programs, Gender and economic development, Climate change, sustainable development, and green economy initiatives, Urbanization and smart city projects, Income distribution, social justice, and welfare programs.	15
Total Lectures/Hours	60



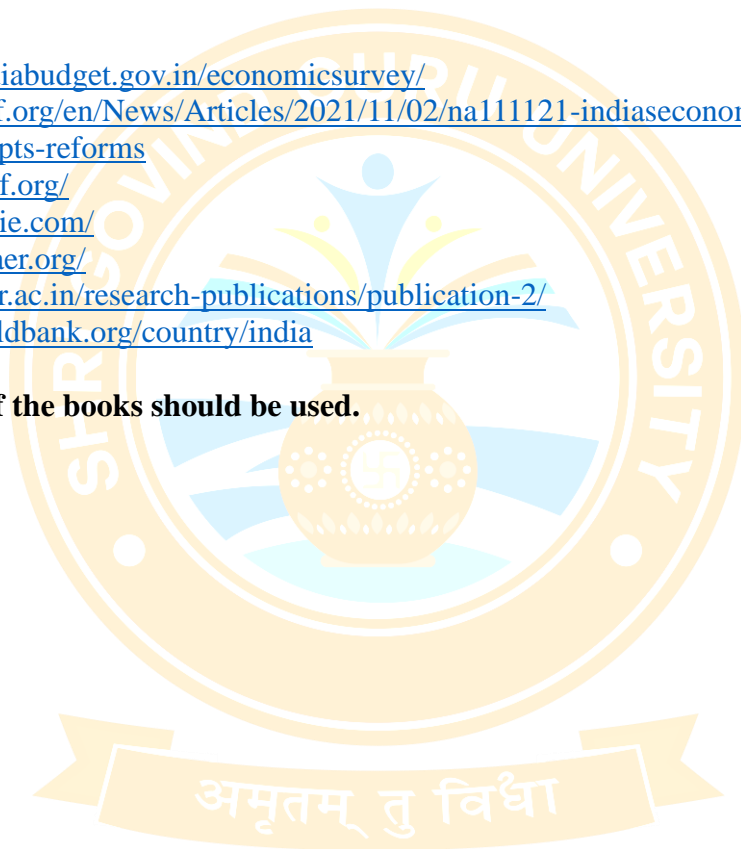
Suggested Readings:

1. Datt G. & Mahajan A., (2016) Indian Economy, S. Chand and Company.
2. Deepashree (2021), Indian economy, MKM Publisher, New Delhi.
3. Gupta S.K, Chaturvedi D.D & Chaturvedi S. Indian Economy. Kitab Mahal, Delhi
4. Ghosh,S. Indian Economy PHI Learning
5. Joshi, S., (2020), What determines manufacturing sector employment in India: Evidence from panel data? *Productivity*, Vol.61, No.1, April-June.
6. Joshi, S., (2014), *The Service Sector: An Exploration of the Indian Experience*, World Association for Sustainable Development, U.K.
7. Puri V.K. and Mishra S.K., (2020) Indian Economy-38th Revised & Updated edition, Himalya Publishing House.
8. Salvatore D.(2020).Managerial Economics.Oxford University Press.
9. Uma Kapila (2021), Indian Economy-Performance and Policies, Academic Foundation, New Delhi
10. Vinay GB(2019).Indian Economy.Oxford University Press.

Web sources:

1. <https://www.indiabudget.gov.in/economicssurvey/>
2. <https://www.imf.org/en/News/Articles/2021/11/02/na111121-indiaseconomy-to-rebound-as-pandemic-prompts-reforms>
3. <https://www.ibef.org/>
4. <https://www.cmie.com/>
5. <https://www.ncaer.org/>
6. <http://www.igidr.ac.in/research-publications/publication-2/>
7. <https://data.worldbank.org/country/india>

Note: Latest edition of the books should be used.



BACHELOR OF COMMERCE (B.COM.) SEMESTER – 6								
TITLE OF THE COURSE: FINANCIAL SERVICES – 6 (PRINCIPLES AND PRACTICE OF GENERAL INSURANCE)								
Sr. No.	Course Code	Course Category	Course Credit	Teaching Hours	Practical Hours	Internal Exam Marks	External Exam Marks	Total Marks
4	BCM23MN603	MINOR 6	4	60	Nil	50	50	100

Course Objectives:

- To provide a basic understanding of the Insurance Mechanism
- To give an overview of major General Insurance Products

Learning Outcomes:

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

1. Understand the fundamental principles of general insurance;
2. Explain the regulatory framework governing general insurance;
3. Analyze different types of general insurance products;
4. Understand underwriting and claims management processes;
5. Evaluate risk assessment techniques and loss prevention measures;
6. Examine emerging trends and challenges in general insurance.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : INTRODUCTION	
Concept of General Insurance, The Evolution and Growth of General Insurance, Types of General Insurance, Fundamentals of General Insurance, Functions and Benefits of General Insurance, Recent innovations. Organization and Management of General Insurance Companies, Difference between Life and General Insurance, Regulatory Framework for General Insurance in India	15
UNIT NO. 2 : PRINCIPLES OF GENERAL INSURANCE	
Introduction, Principles of General Insurance: Principle of Utmost Good Faith, Principle of Insurable Interest, Principle of Indemnity, Principle of Contribution, Principle of Subrogation, Principle of Proximate Cause	15
UNIT NO. 3 : TYPES OF GENERAL INSURANCE	
Fire Insurance, Marine Insurance, Accident Insurance, Health Insurance (Meaning, Features, Pricing and Premium Calculation, Insurance coverage, Conditions and Exclusions, Declaration policies, Major companies of general insurance)	15
UNIT NO. 4 : SETTLEMENT OF CLAIMS, UNDERWRITING AND RISK ASSESSMENT	
Settlement of Claims: Claim procedure, TPAs, Claim forms, Investigation / Assessment, Essential Claim Documents, Settlement Limitation, Arbitration, Loss Minimization and Salvage. Underwriting and Risk Assessment: Role of Underwriters in General Insurance, Factors Affecting Underwriting Decisions, Risk Analysis and Assessment.	15
Total Lectures/Hours	60

Suggested Readings:

1. Insurance Institute of India – IC 32- Practice of General Insurance
2. Insurance Institute of India – IC 34 – General Insurance
3. Insurance Institute of India – IC 45- General Insurance Underwriting

4. Module I, Principles and Practice of General Insurance, The Institute of Chartered Accountants of India: New Delhi.
5. H Narayanan, Indian Insurance: A Profile, Jaico Publishing House: Mumbai.
6. K.C. Mishra and G.E. Thomas, General Insurance - Principles and Practice, Cengage Learning: New Delhi.
7. P Periasamy, Fundamentals of Insurance, Vijay Nicole Imprints Private Limited, Chennai.
8. Emmett J. Vaughan & Therese Vaughan, Fundamentals of Risk and Insurance, John Wiley & Sons Inc.

Note: Latest edition of the books should be used.



Syllabus of other subjects of AEC, SEC and VAC is as per the Major Accountancy Group