

Curriculum and Credit Frame-work
(as per Learning Outcomes based Curriculum Framework (LOCF)
& NEP 2020)

for

Under-Graduate Programme

BACHELOR OF COMMERCE (B.COM)
(To be effective from the Academic Session 2024-25)



Department of Commerce

GURUGRAM UNIVERSITY, GURUGRAM

(A State Govt. University Established Under Haryana Act 17 of 2017)

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TABLE OF CONTENTS

Sr. No.	Particular	Page No.
1.	Scheme of Programme (3rd-4th Semester)	1-10
2.	Syllabus of Core Courses (3rd-4th Semester)	11-23
3.	Syllabus of courses (Pool of Minor/Multi Disciplinary/Vocational/Value Added Courses) 3rd-4th Semester	24-32

Scheme of B.Com Programme
(Scheme UG A4: Undergraduate Programme
(Interdisciplinary)

3rd -4th Semester

Semester 3

Course Code	Course Title	Course ID	L	T	P	L	T	P	Credits	MARKS					
			(Hrs)			Credits				TI	TE	PI	PE	Total	
Core Course(s)															
244301	Corporate Accounting	240/COM/CC301	3	-	2	3	-	1	4	25	50	05	20	100	
244302	Corporate Laws	240/COM/CC302	3	1	-	3	1	-	4	30	70	-	-	100	
244303	Quantitative Techniques for Business -II	240/COM/CC303	2	-	2	2	-	1	3	15	35	05	20	75	
Minor/ Vocational Course(s)															
	Select one from Pool		2	-	4	2	-	2	4	15	35	15	35	100	
			2	-	4	2	-	2	4	15	35	15	35	100	
Multidisciplinary Course(s)															
	Select one from Pool		2	1	-	2	1	-	3	25	50	-	-	75	
Ability Enhancement Course(s)															
	Select one from Pool								2					50	
										2					50
										2					50
Total Credits									20					500	

Note: L= Lecture; T= Tutorial, P= Practicum; TI= Theory Internal Assessment; TE= Theory End Semester Examination; PI= Practicum Internal; PE= Practicum End Semester examination

Semester 4

Course Code	Course Title	Course ID	L	T	P	L	T	P	Credits	MARKS					
			(Hrs)			Credits				TI	TE	PI	PE	Total	
Core Course(s)															
244401	Advanced Corporate Accounting	240/COM/CC401	3	-	2	3	-	1	4	25	50	05	20	100	
244402	Investment Analysis	240/COM/CC402	3	-	2	3	-	1	4	25	50	05	20	100	
244403	Business Analysis	240/COM/CC403	3	-	2	3	-	1	4	25	50	05	20	100	
Minor/ Vocational Course(s)															
	Select one from Pool		3	1	-	3	1	-	4	30	70	-	-	100	
Ability Enhancement Course(s)															
	Select one from Pool								2					50	
										2					50
										2					50
Value-added Course(s)															
	Select one from Pool		2	-	-	2	-	-	2	15	35	-	-	50	
Total Credits									20					500	

Note:

- L= Lecture; T= Tutorial, P= Practicum; TI= Theory Internal Assessment; TE= Theory End Semester Examination; PI= Practicum Internal; PE= Practicum End Semester examination
- After successfully completing 2nd Year, if a student is exiting the programme after fourth semester, securing 92 credits including 4 credits of summer internship, will be awarded UG Diploma in the Commerce.
- The Summer Internship Report of 4 Credits and 4-6 weeks duration shall be submitted by the candidates in the manner as specified by the department and as per scheme of the Programme

Nature of Work	Course Credits	Contact hours per week	Contact hours per semester (15 weeks)
Lecture	01	01	15
Tutorial per paper	01	01	15
Practical, Seminar, Internship, field practice/project, or community engagement, etc.	01	02	30

Note: Tutorial batch size (UG programme: 20-25, PG Programme: 12-15)

The distribution of credits among the lectures/tutorial/practicum will be as follows:

Courses	Total Credits	L (Credits)	T (Credits)	P (Credits)	MARKS			
					TI	TE	PI	PE
Only Theory	4	3 (3 hrs)	1	-	30	70	-	-
	3	2 (2 hrs)	1	-	25	50	-	-
	2	1	1	-	15	35	-	-
Theory and Practicum	4	3 (3 hrs)	-	1 (2 hrs)	25	50	5	20
	4 (Where pract. is dominant)	2 (2 hrs)	-	2 (4 hrs)	15	35	15	35
	3	2 (2 hrs)	-	1 (2 hrs)	15	35	5	20
	2	1	-	1 (2 hrs)	5	20	5	20
When Practicum is separate course	2	-	-	2 (4 hrs)	-	-	15	35
	3	-	-	3 (6 hrs)	-	-	25	50
	4	-	-	4 (8 hrs)	-	-	30	70
AEC/VAC	2	2 (2 hrs)			15	35	-	-
SEC	3	2 (2 hrs)		1 (2 hrs)	15	35	5	20
	2	1		1 (2 hrs)	5	20	5	20
DSEC	4	3 (3 hrs)		1 (2 hrs)	25	50	5	20
Minor/VOC	4	2 (2 hrs)		2 (4 hrs)	15	35	15	35
Internship	4	--	--	4 (8 hrs)	-	-	30	70

L= Lecture; T= Tutorial, P= Practicum; TI= Theory Internal Assessment; TE= Theory End Semester Examination; PI= Practicum Internal; PE= Practicum End Semester examination



The Internal Assessment for theory shall consist of the following components with marks indicated against each:

	Marks out of			
	100	75	50	25
Total Marks	100	75	50	25
Internal Assessment	30	25	15	5
Attendance*	5	5	5	5
below 55 = 0 mark				
Between 55 to < 65 = 1 Marks				
Between 65 to < 70 = 2 Marks				
Between 70 to < 75 = 3 Marks				
Between 75 to < 80 = 4 Marks				
80 and More than 80 = 5 Marks				
Assignments/Presentations/Seminars and Class Participation	5	5	-	-
Sessional Examination	20	15	10	-
Total	30	25	15	5

* This %age attendance is considered for the purpose of internal assessment only and minimum eligibility criteria to appear in examination will be as per clause 15.2.7(3) of this ordinance.

The Internal Assessment for practical shall consist of the following components with marks indicated against each:

Criteria	Marks out of			
	100	75	50	25
Internal Assessment	30	25	15	5
Attendance*	5	5	5	5
below 55 = 0 mark				
Between 55 to < 65 = 1 Marks				
Between 65 to < 70 = 2 Marks				
Between 70 to < 75 = 3 Marks				
Between 75 to < 80 = 4 Marks				
80 and More than 80 = 5 Marks				
Practical Assignments/ Practical File/Practical Sessional	25	20	10	-
Total	30	25	15	5

* This %age attendance is considered for the purpose of internal assessment only and minimum eligibility criteria to appear in examination will be as per clause 15.2.7(3) of this ordinance.

Minor Course (MIC) from the Department of Commerce for Pool of Courses for UG Programmes in the University

(These courses are offered by each department for students of other departments/same department to gain a broader understanding beyond the major discipline)

Note: The Minor courses will be selected by the students of UG programme out of pool offered by Department of Commerce/Department Management in the colleges/institution/UTD, etc only.

Semester 3

Course Code	Course Title	Course ID	L	T	P	L	T	P	Credits	MARKS				
			(Hrs)			Credits				TI	TE	PI	PE	Total
244304	Working Capital Management	240/COM/MI304	2	-	4	2	-	2	4	15	35	15	35	100
244305	Corporate Governance	240/COM/MI305	2	-	4	2	-	2	4	15	35	15	35	100

Note: External Practical (PE) will be conducted on Institutional Level by any of the teacher not teaching that paper. Teacher may be from same Department or from any other Department of the concerned institute

Vocational Courses (VOC) from department of Commerce for Pool of the courses for UG Programmes in the University

(These courses are offered by each department for students of other departments/same department and is focused on practical work, preparing students for a particular skilled profession.)

Note: The vocational courses will be selected by the students of UG programme out of pool offered by Department of Commerce/Department Management in the colleges/institution/UTD, etc only.

Semester 4

Course Code	Course Title	Course ID	L	T	P	L	T	P	Credits	MARKS				
			(Hrs)			Credits				TI	TE	PI	PE	Total
244404	Industrial and Employee Relations	240/COM/VO404	3	-	-	3	1	-	4	30	70	-	-	100

Multi-Disciplinary Course (MDC) from the Department of Commerce for Pool of Courses for UG Programmes in the University

(These courses are to be offered to the students of different disciplines/subject)

Semester 3

Course Code	Course Title	Course ID	L	T	P	L	T	P	Credits	MARKS				
			(Hrs)			Credits				TI	TE	PI	PE	Total
244306	Basic Business laws for Entrepreneurs	240/COM/MD306	2	1	-	2	1	-	3	25	50	-	-	75

Ability Enhancement Course from the department for pool of the Courses in the University

(These courses are offered by department of Indian and Foreign Languages for students of other departments/same department and leads to enhancement in the ability of learn Regional and foreign languages)

Semester 3

Course Code	Course Title	Course ID	L	T	P	L	T	P	Credits	MARKS				
			(Hrs)			Credits				TI	TE	PI	PE	Total
244307	English language and Communication level-3	240/COM/AE307							2					50
244308	हिंदी भाषा एवं संचार स्तर-3	240/COM/AE308							2					50
244309	संस्कृत भाषा एवं संचार स्तर-3	240/COM/AE309							2					50

Semester 4

Course Code	Course Title	Course ID	L	T	P	L	T	P	Credits	MARKS				
			(Hrs)			Credits				TI	TE	PI	PE	Total

244405	English language and Communication level-4	240/COM/AE405								2					50
244406	हिंदी भाषा एवं संचार स्तर-4	240/COM/AE406								2					50
244407	संस्कृत भाषा एवं संचार स्तर-4	240/COM/AE407								2					50

Value Added Courses (VAC) from Department of Commerce for Pool of Courses for UG Programmes in the University

(All the departments will offer Value Added Course for each semester 3 for the students of same or different departments. In the first year, students will study (i) Human Values and Ethics and (ii) Environmental Studies as value added Courses.)

Semester 4

Course Code	Course Title	Course ID	L	T	P	L	T	P	Credits	MARKS				
			(Hrs)			Credits				TI	TE	PI	PE	Total
244408	Business Ethics based on Indian Knowledge System	240/COM/VA408	2	-	-	2	-	-	2	15	35	-	-	50

SYLLABUS

B.COM. (CORE COURSES)

3rd -4th Semester

Semester 3

Name of Subject: CORPORATE ACCOUNTING	Maximum Marks: 100 (TE + TI + PE + PI =25+50+5+20)
Course ID: 240/COM/CC301	Time Allowed: 2 Hrs.
Credits: 4 (L-T-P = 3 - - -1)	Core Course

Instructions for Paper Setter: The question paper shall be divided into two sections. Section 'A' shall comprise five short answer type questions from the syllabus carrying two marks each, which shall be compulsory. The answer to each question should not normally exceed 100 words. **Section 'B' shall comprise eight questions of 10 marks each (2 questions from each unit).** The students will be required to attempt four questions from section B by selecting one question from each unit. All questions will carry equal marks. All the questions must be mapped with Course Outcomes (COs) and specified in the question paper against each question. All questions will carry equal marks.

Course Outcomes: After completing the syllabus, students will be able to:

CO1: To define and explain the characteristics of shares, including preference shares.

CO2: To understand financial statements, including the balance sheet and statement of profit and loss.

CO3: To understand the concept of profit or loss prior to incorporation and its calculation.

CO4: To learn about accounting for banking companies, including the slip system and teller system.

Course Contents:

Unit I. Issue of Shares: - Definition, characteristics, kinds, types of preference share. Difference between private & public company, Issue of shares-private placement of shares, public subscription of shares, preliminary exp, Entries of issue of shares, forfeiture of shares-premium. & discount, forfeiture in case of over subscription and pro-rata Allotment, Buy Back of shares, book building, Right share, sweat equity share, Employees stock option plan (ESOP)
Redemption of Preference shares: Meaning, Entries & Bonus shares

UNIT II: Issue of Debenture: Meaning, Features, Types, Difference between shares and Debenture.
Redemption of Debenture: Meaning, sources, SEBI Guidelines, methods of redemption of debentures, entries

UNIT III: Final Accounts: Financial statement, form of balance sheet, explanation of equity & liabilities, Reserve & surplus. Explanation of assets, form of statement of profit & loss A/c, dividend profit, P & L appropriation Statement Entries regarding dividends, Necessary Adjustment. Accounting treatment of profits prior to incorporation.

UNIT IV: Valuation of Shares: Meaning, Factors, Methods.
Valuation of Goodwill: Meaning, features, factors and methods.

Practical Exercise:

1. Research recent mergers or acquisitions in the business world and analyze their accounting treatment.
2. Create journal entries for a hypothetical underwriting scenario where a company issues shares to the public.
3. Prepare the final accounts of an electricity company, including income statement, balance sheet, and cash flow statement.

4. Develop a plan for the replacement of components in an electricity company's infrastructure and calculate its impact on financial statements.

Suggested Readings:

1. Fundamental of Corporate Accounting by JC Monga.
2. Corporate Accounting by MC Shukla.
3. Corporate Accounting by DK Goel, Rajesh Goel & Shelly Goel: Avichal Publication.
4. Corporate Accounting by SN Maheshwari : Vikas Publication.

Mapping Matrix: CO-PO & CO-PSO Matrix for the Course: Corporate Accounting

COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	3	3	3	3	2	3	3	2	3
CO2	3	3	3	3	2	3	3	2	3
CO3	3	3	3	3	2	3	3	3	3
CO4	3	3	3	3	2	3	3	3	3
Average	3.0	3.0	3.0	3.0	2.0	3.0	3.0	2.5	3.0

Name of Subject: CORPORATE LAWS	Maximum Marks: 100 (TI + TE + PI+ PE = 30 + 70 + - + -)
Course ID: 240/COM/CC302	Time Allowed: 3 Hrs.
Credits : 4 (L-T-P = 3-1--)	Core Course

Instructions for Paper Setter: The question paper shall be divided into two sections. **Section 'A'** shall comprise seven short answer type questions from the whole of the syllabus carrying two marks each, which shall be compulsory. The answer to each question should not exceed 100 words normally. **Section 'B'** shall comprise 8 questions of 14 marks each (2 questions from each unit). **All the questions need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question.** The students will be required to attempt four questions from section B by selecting one question from each unit. All questions will carry equal marks.

Course Outcomes: - After completing the syllabus, students will be able to:

CO1: Understand the concept of company and its formation process, shareholders members and management of company.

CO2: Know the relevance of Memorandum and Articles of Association in the corporations

CO3: Know about the important documents related to company and various stages involved in issue of share capital along with paperless trading.

CO4: Develop skills in forming a new company, meetings of shareholders and management and winding up process.

Course Contents:

<p>Unit I: Company: Meaning, features, types, lifting of corporate veil, illegal associations. Formation of Company: various stages, Promotion- meaning, functions of promoters, legal status of promoters, online registration of a company, incorporation and commencement of business.</p>
<p>Unit II: Memorandum and Articles of Association: Contents, doctrine of constructive notice, doctrine of indoor management and doctrine of ultra-virus. Issue of share capital- meaning, types and contents of prospectus, misleading prospectus and its consequences. Book building process, difference between transfer and transmission of shares, paperless trading.</p>
<p>Unit II: Shareholders and members of company- difference between shareholder and member, modes of acquiring membership, Rights and duties of members, termination of membership. Company Management: Directors- types, appointment, remuneration, legal position and removal.</p>
<p>Unit IV: Meetings of shareholders and Board of Directors: Essentials of a valid meeting, agenda, notice, proxy, voting and minutes of meetings. Types of shareholders meetings. Meeting through video conferencing. Winding Up of a company: Meaning, types and consequences of winding up.</p>

Suggested Readings:

1. Agarwal, C. A. (2022). Company Law. Lucknow: Aditi Law House.
2. Dhamija, D. G. (2024). TAXMANN's Company Law. Taxmann Publications Pvt.
3. Ltd. Kapoor, N. D. (2019). Elements of Company Law. Sultan Chand and Sons.
4. Kumar, P. A. (2024). Company Law. Taxmann Publications Pvt.
5. Ltd. Singh, A. (2023). Company Law. Eastern Book Company.

6. The Companies Act, 2013 Bare Act . (2023). Commercial Law Publishers (India) Pvt. Ltd.

Mapping Matrix: CO-PO & CO-PSO Matrix for the Course: CORPORATE LAWS

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3
CO1	2	1	1	2	2	2	1	1	2	1
CO2	2	2	1	3	1	2	3	2	1	2
CO3	3	2	3	2	3	3	2	2	2	2
CO4	2	2	2	2	2	2	2	2	1	2
Average	2.25	1.75	1.75	2.25	2	2.25	2	1.75	1.5	1.75

Name of Subject: QUANTITATIVE TECHNIQUES FOR BUSINESS-II	Maximum Theory Marks: 75 (TI+TE+PI+PE=15+35+5+20)
Course ID: 240/COM/CC303	Time Allowed: 1 Hour 30 Minutes
Credits 3 (L-T-P =2- - -1)	Core Course

Instructions for Paper Setter: The question paper shall be divided into two sections. Section 'A' shall comprise seven short answer type questions from the syllabus carrying one mark each, which shall be compulsory. The answer to each question should not normally exceed 50 words. **Section 'B' shall comprise eight questions of 7 marks each (2 questions from each unit).** The students will be required to attempt four questions from section B by selecting one question from each unit. All questions will carry equal marks. All the questions must be mapped with Course Outcomes (COs) and specified in the question paper against each question. All questions will carry equal marks.

Course Outcomes: After completing the Course, students will be able to:

CO1: Understand the basic mathematical formulation of business problems under given constraints and arrive at an optimum solution

CO2: Apply the appropriate statistical tools to time-based data to gather better insights for business decision-making

CO3: Analyze the time-based data using the correct statistical tools and make predictions for future.

CO4: Evaluate the likelihood of occurrence of various outcomes under uncertain business situations, using statistical tools.

Course Contents:

Unit I: Linear Programming-Linear Programming-Formulation and assumptions of LPP: Graphical method of solution; Problems relating to two variables including the case of mixed constraints; Cases having no solution, multiple solutions, unbounded solution and redundant constraints.
Unit II: Time-based Data: Index Numbers-Meaning and uses of index numbers; Construction of index numbers: Aggregative and average of relatives – simple and weighted, Tests of adequacy of index numbers, Construction of consumer price indices.
Unit III: Time- based Data: Time Series Analysis-Components of time series; additive and multiplicative models; Trend analysis: Finding trend by moving average method and fitting of linear trend line using principle of least squares.
Unit IV: Probability Distribution-Probability distribution as a concept; Binomial, Poisson and Normal Distribution- Their Properties and Parameters.

Practical Exercises:

1. Develop programming for hypothetical business problems involving constrained optimisation.
2. Generating index numbers using EXCEL software using some real-life data.
3. Fitting trend line using EXCEL software using some real data like results of the College over a period of time, production of a Co. over 20 years etc.
4. Find real life examples of data that can be depicted using Binomial, Poisson and Normal distributions.
5. Devising own situations and finding solutions using probability distributions.

Suggested Readings:

1. N. D. Vohra, Business Mathematics and Statistics, McGraw Hill Education (India) Pvt Ltd
2. J. K. Sharma, Business Mathematics, Ane Books Pvt. Ltd., New Delhi.
3. J.K. Thukral, Mathematics for Business Studies, Mayur Publications
4. J. K. Singh, Business Mathematics, Himalaya Publishing House.
5. E.T. Dowling, Mathematics for Economics, Schaum's Outlines Series, McGraw Hill Publishing Co.
6. Mizrahi and John Sullivan. Mathematics for Business and Social Sciences. Wiley and Sons.
7. Budnick, P. Applied Mathematics. McGraw Hill Publishing Co.
8. Anthony, M., & Biggs, N. (1996). Mathematics for Economics and Finance. Cambridge: Cambridge University Press.
9. Ayres, F. J. (1963). Theory and Problems of Mathematics of Finance. New York: McGraw Hill Publishing.
10. Budnick, P. (1986). Applied Mathematics for Business, Economics, & Social Sciences. New York: McGraw Hill Publishing.
11. Dowling, E. (2011). Introduction to Mathematical Economics. New York: McGraw Hill Publishing Kapoor.
12. Ghosh & Sinha (2018). Business Mathematics and Statistics. Oxford University Press.
13. S.K. Sharma and Kaur, G. (2019). Business Mathematics. New Delhi: Sultan Chand & Sons (P) Ltd.
14. S.C. Gupta, Fundamentals of Statistics, Himalaya Publishing House.
15. S.P. Gupta and Archana Gupta, Elementary Statistics, Sultan Chand and Sons, New Delhi.
16. Richard Levin and David S. Rubin, Statistics for Management, Prentice Hall of India, New Delhi.
17. M.R. Spiegel, Theory and Problems of Statistics, Schaum's Outlines Series, McGraw Hill Publishing Co.

Mapping Matrix: CO-PO and CO-PSO Mapping for the Course- Quantitative Techniques for Business-II

COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	2	3	3	3	1	2	3	1	1
CO2	3	2	3	3	1	3	2	1	2
CO3	3	2	3	3	1	3	2	1	2
CO4	3	2	3	2	1	2	2	1	2
Average	2.75	2.25	3	2.75	1	2.5	2.25	1	1.75

Semester 4

Name of Subject: ADVANCED CORPORATE ACCOUNTING	Maximum Theory Marks: 100 (TI+TE+PI+PE= 25+50+5+20)
Course ID : 240/COM/CC401	Time Allowed: 2 Hrs.
Credits: 4 (L-T-P =3- - -1)	Core Course

Instructions for Paper Setter: The question paper shall be divided into two sections. Section 'A' shall comprise five short answer type questions from the syllabus carrying two marks each, which shall be compulsory. The answer to each question should not normally exceed 100 words. **Section 'B' shall comprise eight questions of 10 marks each (2 questions from each unit).** The students will be required to attempt four questions from section B by selecting one question from each unit. All questions will carry equal marks. All the questions must be mapped with Course Outcomes (COs) and specified in the question paper against each question. All questions will carry equal marks.

Course Outcomes: - After completing the course, students will be able to:

- CO1:** know the concepts of underwriting and amalgamation along with accounting treatments
CO2: To understand financial statements, including the balance sheet and statement of profit and loss of holding and subsidiary companies.
CO3: To learn about accounting for banking companies, including the slip system and teller system
CO4: To analyse the internal reconstruction and advanced practices adopted for preparing **Liquidator's final statement of accounts** in corporate accounting

Course Contents:

<p>Unit-I Underwriting: Meaning, importance, journal entries, sub underwriters. Amalgamation: Definitions, types, purchase consideration accounting treatment.</p>
<p>Unit-II Holding company: Meaning, advantages, disadvantages; Format of consolidated Balance sheet. Pre-acquisition and post-acquisition, Debenture & preference share in a subsidiary, issue of bonus shares.</p>
<p>Unit -III: Accounts of Banking Company: Meaning, slip system, advantages & disadvantages of slip system, Teller system. Final accounts of banking com, new revised format of P&L, rebates on bill discounted, nonperforming assets, details of Balance sheet and profit & loss account, Bill for collection, explain all the format of Balance sheet and profit & loss account..</p>
<p>Unit-IV Internal Reconstruction: Meaning, objective, write off losses and fictitious assets, entries. Liquidator's final statement of account: Meaning, method, order of payment, list of contributories, statement of affairs, list of statement affairs.</p>

Suggested Readings:

1. Shukla M.C, Grewal T.S and Gupta S.C Advance Accounts: S.Chand and Comp., New Delhi.
2. Gupta R.L & Radha Swami M. Company Accounts: Sultan Chand and sons, New Delhi.
3. Monga J.R. ,Ahuja Girish and Sehgal Ashok Financial Accounting: Mayur Paper Bags, Noida.
4. Goel, D.K., Corporate Accounting. Arya Publications, New Delhi

Mapping Matrix: CO-PO & CO-PSO Matrix for the Course: Advanced Corporate Accounting

COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	3	3	3	3	2	3	3	2	3
CO2	3	3	3	3	2	3	3	2	3
CO3	3	3	3	3	2	3	3	3	3
CO4	3	3	3	3	2	3	3	3	3
Average	3.0	3.0	3.0	3.0	2.0	3.0	3.0	2.5	3.0

Name of Subject: INVESTMENT ANALYSIS	Maximum Theory Marks: 100 (TI+TE+PI+PE=25+50+05+20)
Course ID : 240/COM/CC402	Time Allowed: 2 Hrs.
Credits 4 (L-T-P =3- -1)	Core Course

Instructions for Paper Setter: The question paper shall be divided into two sections. Section 'A' shall comprise five short answer type questions from the syllabus carrying two marks each, which shall be compulsory. The answer to each question should not normally exceed 100 words. **Section 'B' shall comprise eight questions of 10 marks each (2 questions from each unit).** The students will be required to attempt four questions from section B by selecting one question from each unit. All questions will carry equal marks. All the questions must be mapped with Course Outcomes (COs) and specified in the question paper against each question. All questions will carry equal marks.

Course Outcomes: - After completing the course, students will be able to:

CO1: Understand the investment environment, including facets of investment analysis, diverse investment avenues, financial markets, investor protection and education.

CO2: Analyse different approaches to equity analysis and evaluate equity valuation methods.

CO3: Comprehend the valuation and management of fixed-income securities.

CO4: Analyse and implement portfolio strategies, diversification techniques, alongside gaining comprehensive understanding of the functions and significance of derivatives.

Course Contents:

Unit I: The Investment Environment and Investor Protection: Investment Analysis: meaning, nature, scope, approaches and process; Identification of Investment Opportunities: Investment philosophies and analysis; Difference between Speculation, Gambling and Investment activities; Investment Avenues; Concept and Measurement of Investment Risk and Return; Indian Securities Market and its Participants; Securities and Exchange Board of India (SEBI); Investor Protection and Education.

Unit II: Approaches to Equity Analysis: Fundamental Analysis: fundamental factors, levels (company, industry and economy) and approaches; Technical Analysis: meaning, basis, trend, steps, charts, indicators and their trading signals; Dow Theory; Volume Analysis: concept and types of volume; meaning, assumptions and guidelines for volume analysis; volume indicators and their trading signals; Financial System Analysis; Efficient Market Theory or Hypothesis; Equity Valuation Techniques (asset based, present value and comparable).

Unit III: Valuation and Management of Fixed Income Securities: Features, Types, Valuation Methods of Fixed Income Securities (Bonds and Debentures); Term Structure of Interest Rates in Certainty and Uncertainty; Bond Pricing, Bond Stripping, Holding Period Returns and Forward Rates; Active and Passive Strategies for Managing Bond Portfolio; Credit Rating: meaning, nature, factors, types and process of credit rating, credit score, credit rating agencies in India: CRISIL, ICRA, CARE, FITCH, MOODY'S.

Unit IV: Portfolio, Diversification, Mutual Funds and Derivatives: Portfolio and Diversification: concept and types of portfolios; investment portfolio diversification; relationship between diversification and risk; implications, advantages and limitations of diversification

Practical Exercises:

1. Develop an investment policy statement (IPS) for an individual outlining investment objectives, risk tolerance and allocation strategies.
2. Conduct a comparative analysis of investment opportunities across different sectors or industries.

3. Conduct an investment analysis of a given portfolio.
4. Apply technical analysis and volume analysis techniques to analyse a stock and make informed trading decisions.
5. Evaluate the equity valuation of a company using fundamental and technical analysis.
6. Conduct a basic fundamental analysis of a publicly traded company by examining its financial statements, earnings reports and management commentary.
7. Design a diversified portfolio using different asset classes.
8. Analyse the performance of a set of mutual funds representing different asset classes (e.g., equity, bonds, money market) and investment styles (e.g., growth, value, index).

Suggested Readings:

1. "Investments" by Zvi Bodie, Alex Kane, Alan J. Marcus - Publisher: McGraw-Hill Education.
2. "Security Analysis" by Benjamin Graham, David Dodd - Publisher: McGraw-Hill Education.
3. "Options, Futures, and Other Derivatives" by John C. Hull - Publisher: Pearson.
4. "The Intelligent Investor" by Benjamin Graham - Publisher: HarperBusiness.
5. "Technical Analysis of the Financial Markets: A Comprehensive Guide to Trading Methods and Applications" by John J. Murphy - Publisher: Penguin.
6. "Investments: Principles and Concepts" by Charles P. Jones - Publisher: Wiley.
7. "Investment Analysis And Portfolio Management" by Prasanna Chandra - Publisher: McGraw-Hill Education.
8. "Investment Management" by Vandana Dangi - Publisher: VK Global Publications.

Mapping Matrix: CO-PO & CO-PSO Matrix for the Course: Investment Analysis

COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	3	3	3	3	3	3	3	2	3
CO2	3	3	3	3	2	3	3	2	3
CO3	3	3	3	3	1	3	3	2	3
CO4	3	3	3	3	2	3	3	2	3
Average	3.0	3.0	3.0	3.0	2.0	3.0	3.0	2.0	3.0

Subject: BUSINESS ANALYSIS	Maximum Theory Marks: 100 (TI+TE+PI+PE=25+50+5+20)
Course ID : 240/COM/CC403	Time Allowed: 2 Hrs.
Credits 4 (L-T-P =3---1)	Core Course

Instructions for Paper Setter: The question paper shall be divided into two sections. Section 'A' shall comprise five short answer type questions from the syllabus carrying two marks each, which shall be compulsory. The answer to each question should not normally exceed 100 words. **Section 'B' shall comprise eight questions of 10 marks each (2 questions from each unit).** The students will be required to attempt four questions from section B by selecting one question from each unit. All questions will carry equal marks. All the questions must be mapped with Course Outcomes (COs) and specified in the question paper against each question. All questions will carry equal marks.

Course Outcomes: - After completing the course, students will be able to:

CO1: Understand the fundamental principles of demand analysis and its importance in decision-making.

CO2: Explore various approaches to supply analysis and how they influence business strategy.

CO3: Analyse cost structures within organizations and identify opportunities for optimization.

CO4: Evaluate different pricing policies and their impact on profitability and market positioning.

Course Contents:

Unit 1: Demand Analysis: Introduction to demand analysis; Factors influencing demand analysis; Methods of demand estimation: market research, statistical techniques, forecasting methods; Applications of demand analysis..

Unit 2: Supply Analysis: Introduction to supply analysis; Factors influencing supply: cost of production, technology, government policies, inputs availability; Methods of supply estimation: production function analysis, cost-volume-profit analysis.

Unit 3: Cost Analysis: Introduction to cost analysis; Types of costs: fixed costs, variable costs, semi-variable costs; Cost classification and measurement: direct costs, indirect costs, opportunity costs, social costs; Cost estimation methods: high-low method, scattergraph method..

Unit 4: Pricing Policies: Introduction to pricing policies; Factors influencing pricing decisions: demand-supply dynamics, competition, cost considerations; Orientation of firms - Profit or Utility maximization; Pricing strategies: cost-based pricing, market-based pricing, value-based pricing, dynamic pricing; Price discrimination: types, conditions, examples; Implementation of pricing policies: tactics, techniques, analytics, optimization.

Practical Exercises:

1. Conduct a survey or interview to estimate how many people would buy a product or service.
2. Analyze supply chain dynamics of a selected industry.
3. Perform cost analysis for a product/service.
4. Formulate pricing strategies for a hypothetical business scenario.
5. Present a case study on price discrimination and its implications.
6. Analyze real-world pricing tactics used by companies.
7. Develop a pricing optimization model using relevant software tools.

Suggested Readings:

1. "Business Analysis" by Debra Paul, James Cadle, and Donald Yeates - Publisher: BCS Learning & Development Limited.
2. "Business Analysis Techniques: 72 Essential Tools for Success" by James Cadle, Debra Paul, and Paul Turner - Publisher: BCS, The Chartered Institute for IT.
3. "Business Analysis for Practitioners: A Practice Guide" by Project Management Institute (PMI) - Publisher: Project Management Institute.
4. "The Business Analyst's Handbook" by Howard Podeswa - Publisher: Course Technology.
5. "Business Analysis Methodology Book" by Emrah Yayici - Publisher: Auerbach Publications.
6. "Business Analysis" by Amit Johri - Publisher: Himalaya Publishing House.

Mapping Matrix: CO-PO & CO-PSO Matrix for the Course: Business Analysis

COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	3	3	3	3	2	3	3	2	3
CO2	3	3	3	3	3	3	3	3	3
CO3	3	3	3	3	2	3	3	3	3
CO4	3	3	3	3	3	3	3	3	3
Average	3.0	3.0	3.0	3.0	2.5	3.0	3.0	2.75	3.0

SYLLABUS

**(POOL OF MINOR/MULTI-DISCIPLINARY
/VOCATIONAL/VALUE ADDED COURSES)**

Course Type: Minor Course (MIC)
Offered by Department of Commerce
Semester: 3

Name of Subject: WORKING CAPITAL MANAGEMENT	Maximum Marks: 100 (TI + TE + PI + PE = 15 + 35 + 15 + 35)
Course ID: 240/COM/MI304	Time Allowed: 1 Hour 30 minutes.
Credits: 4(L-T-P = 2- -2)	Minor Course

Instructions for Paper Setter: The question paper shall be divided into two sections. Section 'A' shall comprise seven short answer type questions from the syllabus carrying one mark each, which shall be compulsory. The answer to each question should not normally exceed 50 words. **Section 'B' shall comprise eight questions of 7 marks each (2 questions from each unit).** The students will be required to attempt four questions from section B by selecting one question from each unit. All questions will carry equal marks. All the questions must be mapped with Course Outcomes (COs) and specified in the question paper against each question. All questions will carry equal marks.

Course Outcomes: After completing the syllabus, students will be able to:

- CO1:** Understand the concept of Working Capital mechanism.
- CO2:** Assess and manage the working capital needs of a business effectively.
- CO3:** Manage credit policies for balance between sales growth and cash flow stability.
- CO4:** Develop the strategy for company to manage its working capital

Course Contents:

Unit I : Introduction- Working Capital Meaning, Importance, components, Factors Influencing working capital requirements, Role of finance manager in working capital, Different approaches to Financing Current Assets- Conservative, Aggressive and Matching approach, Sources of Finance.
Unit II: Cash Management- Importance, Factors influencing Cash Balance, Determining Optimum Cash Balance , Cash Budgeting, Controlling and Monitoring Collection and disbursements.
Unit III: Receivables Management- Credit Policy Variables, Credit Standards, Credit period, Cash discount and Collection efforts, Credit evaluation, Control of receivables.
Unit IV: Inventory Management- Need for Inventories and Importance of its Management, Techniques for managing Inventory, Economic Order Quantity (EOQ), Stock level, Analysis of Investment in inventory, Selective Inventory Control - ABC, VED and FSN Analysis.

Practical Exercise:

1. Case study: Analyze the working capital management of a real company and identify the approach they use (Conservative, Aggressive, Matching).
2. Create a cash budget for a small business for the next quarter.
3. Prepare an aging schedule for receivables and analyze the collection period.
4. Calculate the EOQ for a company given its annual demand, ordering cost, and holding cost.

Suggested Readings:

1. D.R. Mehta, Working Capital Management, Prentice-Hall Inc., 1974.
2. K.V. Smith, Management of Working Capital, McGraw-Hill, New York.
3. Khan and Jain, Financial Management, Tata McGraw-Hill.
4. Pandey, Financial Management, Vikas Annex. 54.J.3 -MBA - Finance -
5. Prasanna Chandra, Financial Management, Theory and Practice, Tata McGraw-Hill.
6. V.K. Bhalla, Working Capital Management – Text and Cases, Sixth Edition, Anmol Publications.

Mapping Matrix: CO-PO and CO-PSO Mapping for the Course- Working Capital Management

COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	3	3	2	1	1	1	2	1	2
CO2	3	2	2	1	1	1	2	1	2
CO3	2	2	3	2	2	2	2	2	2
CO4	2	2	2	3	2	2	2	2	2
Average	2.5	2.25	2.25	1.75	1.5	1.5	2	1.5	2

Course Type: - Minor Course (MIC)
offered by Department of Commerce
Semester: 3

Name of Subject: CORPORATE GOVERNANCE	Maximum Marks: 100 (TI + TE + PI + PE = 15 + 35 + 15 + 35)
Course ID: 240/COM/MI305	Time Allowed: 1 Hour 30 minutes.
Credits: 4 (L-T-P = 2 - - - 2)	Minor Course

Instructions for Paper Setter: The question paper shall be divided into two sections. Section 'A' shall comprise seven short answer type questions from the syllabus carrying one mark each, which shall be compulsory. The answer to each question should not normally exceed 50 words. **Section 'B' shall comprise eight questions of 7 marks each (2 questions from each unit).** The students will be required to attempt four questions from section B by selecting one question from each unit. All questions will carry equal marks. All the questions must be mapped with Course Outcomes (COs) and specified in the question paper against each question. All questions will carry equal marks.

Course Outcomes: After completing the syllabus, students will be able to:

CO1: Understand the concept of corporate governance and Corporate Social Responsibility.

CO2: Understand the Corporate governance regulatory framework in India.

CO3: Analyse the role of Board of Directors and global corporate failures.

CO4: Assess the problems of corporate governance in India.

Course Contents:

Unit I: Corporate Governance: Meaning, significance and principles; Theories of Corporate Governance: Agency, Theory, Stewardship Theory, Stakeholders Theory, Resource Dependency Theory, Managerial Hegemony Theory; Art of Corporate Governance As Per Kautilya's Arthashastra; CSR and Corporate Governance.
Unit II: Regulatory Framework In India: Companies Act, 2013, SEBI: Listing provisions and Disclosure Requirements regulation (2015), Corporate Governance in public sector, banking and non banking financial institutions, NR Narayan Murthy committee (2015) and Uday Kotak Committee (2017).
Unit III: Board Structure and Directors: Role of Board; Board Committees and their functions; Insider trading; Whistle Blowing; Role Of institutional investors; Class action suits; Shareholders Activism.
Unit IV: Corporate Failures and Scams In India: Satyam Computers Services Ltd, IL&FS Group Crisis, Yes Bank; Common Governance Problems in various corporate failures in India.

Practical Exercises

1. Prepare report on any scam mentioned in syllabus
2. Case study: report Any two insider trading cases and actions taken in those cases

3. Report on failure of any corporate due to ignorance of corporate governance practices

Suggested Readings:

1. R.S. Aneja, Corporate Audit and Compliance Manual. Publisher: Bharat Law House.
2. Sandeep Goel, Corporate Governance: Principles and Practices: McGraw Hill Education India Pvt Ltd.
3. J.P.Sharma. Corporate Governance, business ethics and CSR: with case studies. DelhiIndia: ane Books.
4. Dr. S S Khanka. Business Ethics and Corporate Governance, S. Chand Publication.
5. Taxmann. Corporate Governance, Indian Institute Of corporate affairs.
6. S. Ravi. Corporate Governance and Ethics. Publisher: Tata McGraw Hill Education Pvt. Ltd.

Mapping Matrix: CO-PO and CO-PSO Mapping for the Course- Corporate Governance

COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	1	1	1	1	2	1	1	1	1
CO2	1	1	1	1	2	1	1	2	1
CO3	2	2	1	1	2	1	2	2	1
CO4	1	1	1	1	2	1	2	2	1
Average	1.25	1.25	1	1	2	1	1.5	1.75	1

Course Type: - Vocational Course (VOC)
Offered by Department of Commerce
Semester: - 4

Name of Subject: INDUSTRIAL & EMPLOYEE RELATIONS	Maximum Marks: 100 (TI + TE + PI + PE = 30 + 70 + - + -)
Course ID: 240/COM/VO404	Time Allowed: 3 Hrs.
Credits: 4 (L-T-P = 3-1--)	Vocational Course

Instructions for Paper Setter: The question paper shall be divided into two sections. **Section 'A'** shall comprise seven short answer type questions from the whole of the syllabus carrying two marks each, which shall be compulsory. The answer to each question should not exceed 100 words normally. **Section 'B'** shall comprise 8 questions of 14 marks each (2 questions from each unit). **All the questions need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question.** The students will be required to attempt four questions from section B by selecting one question from each unit. All questions will carry equal marks.

Course Outcomes: - After completing the syllabus, students will be able to:

CO1: Understand and differentiate between Industrial and Employee Relations, explore their development, and analyze various approaches and techniques to improve Quality of Work Life.

CO2: Understand the significance of labour laws in shaping Industrial Relations, and analyze key labour laws including the Industrial Dispute Act 1947, the Industrial Employment (Standing Orders) Act 1946, and the Factory Act 1948.

CO3: Assess the causes and indicators of good and poor Industrial Relations in India, and understand emerging trends and recent legislative changes impacting Industrial Relations.

CO4: Comprehend the role, formation, and functions of trade unions, understand the Trade Union Act 1926, and explore various forms and levels of workers' participation in management.

Course Contents:

<p>Unit I: Industrial & Employee Relations and QWL: Industrial Relation & Employee Relations: Concept and development of Industrial Relations. Meaning of Employee Relations and its difference with Industrial Relations. Nature and Scope of Industrial Relations as an inter-disciplinary subject. Tripartite Scheme of Industrial Relations. Approaches to Industrial Relations-Sociological Approach- Psychological Approach-Marxian Approach-Trusteeship Approach.</p> <p>Quality of Work Life (QWL) : Introduction , Meaning , Definitions, Features , Objectives , Dimensions , Advantages , Disadvantages , Principles , Models, Issues , Techniques/Strategies for improving QWL.</p>
<p>Unit II: Industrial Relations in India: Meaning of Good and Poor Industrial Relations, Causes for poor Industrial Relations. Indicators of Poor Industrial Relations a. Absenteeism. b. Labour Turn Over c. Industrial Indiscipline d. Grievances [with special reference to women employees] e. Strikes f. Lock outs. Emerging Trends in Industrial Relations in India a. Migration b. The Code on Social Security, 2020 c. Occupational Safety, Health and Working Conditions Code 2020.</p>
<p>Unit III: Trade Unions & Workers Participation in Management: Trade Unions: Definitions, Formation, Characteristics and Functions of Trade Unions. Problems faced by Trade Unions and Future of Trade Unions. Trade Union Act 1926. Workers Participation in Management: Concept, Forms a. Collective Bargaining b. Works Committees c. Joint Management Councils d. Board Level. Importance and Levels.</p>

Unit IV: Labour Laws and Industrial Relations :
 Meaning & Importance of Labour Laws in Industrial Relations. Industrial Dispute Act 1947,
 Factories Act 1948.

Suggested Readings:

1. Davar R S (1998) Personnel Management and Industrial Relations in India, Himalaya Publishing House, Mumbai.
2. Mamoria C B (1998): Industrial Relations in India, Himalaya Publishing House, Mumbai.
3. Venkata Ratnam, C.S. (2006) Industrial Relations, Oxford University Press, New Delhi.
4. Dwivedi, R. S. (2009) Human Relations and Organizational Behaviour A Global Perspective, Macmillan Publishers India Ltd., 5th Ed.
5. Kapoor, N.D. (2020) Elements of Industrial Law, Sultan Chand, New Delhi
6. Garg, Ajay (2020) Labour Laws one should know, Nabhi Publication, New Delhi.
7. Gupta, C. B. (2020) Human Resource Management, Sultan Chand & Sons.

Mapping Matrix: CO-PO and CO-PSO Mapping for the Course- Industrial and Employee Relations

COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	1	2	1	1	2	1	1	3	1
CO2	2	1	1	1	2	1	1	2	1
CO3	1	2	1	1	1	1	2	2	2
CO4	1	1	1	1	2	1	1	3	1
Average	1.25	1.5	1	1	1.75	1	1.25	2.5	1.25

**Course Type: Multi-Disciplinary Course
(MDC) Offered by Department of Commerce
Semester: 3**

Name of Subject: BASIC BUSINESS LAWS FOR ENTREPRENEURS	Maximum Marks: 75 (TI + TE + PI + PE = 25 + 50 + - + -)
Course ID : 240/COM/MD306	Time Allowed: 2 Hrs.
Credits : 3 (L-T-P = 2-1--)	Multi-Disciplinary Course

Instructions for Paper Setter: The question paper shall be divided into two sections. Section 'A' shall comprise five short answer type questions from the syllabus carrying two marks each, which shall be compulsory. The answer to each question should not normally exceed 100 words. **Section 'B' shall comprise eight questions of 10 marks each (2 questions from each unit).** The students will be required to attempt four questions from section B by selecting one question from each unit. All questions will carry equal marks. All the questions must be mapped with Course Outcomes (COs) and specified in the question paper against each question. All questions will carry equal marks.

Course Outcomes: - After completing the syllabus, students will be able to:

CO1: Remember the basic aspects of contracts vis-a-vis agreements and subsequently enter into valid business propositions.

CO2: Understand the concepts of Indian Partnership Act, 1932, Negotiable Instruments & its types.

CO3: Apply skills to form and manage entrepreneurial ventures as LLP.

CO4: Analyse the difference between various Negotiable Instruments & Rights and obligations under the Sale of Goods Act.

Course Contents:

Unit I: The Indian Contract Act, 1872 Contract – meaning, characteristics and kinds; Essentials of a valid contract - offer and acceptance, consideration, contractual capacity, free consent, the legality of objects; Void agreements; Quasi-contracts.
Unit II: Indian Partnership Act, 1932: Concept, definition, features, rights and liabilities of partners, partnership deed. Negotiable Instrument Act, 1881: Definition, features, promissory note, bill of exchange and cheque, crossing of cheque, types of crossing, dishonour and discharge of negotiable instruments.
Unit III: The Limited Liability Partnership Act, 2008, Salient Features and Nature of LLP; Small LLP; Difference between LLP and Partnership, LLP and Company; LLP Agreement; Incorporation Document; Incorporation by Registration; Registered office of LLP and change therein; Change and Rectification of the name of LLP; Partners and Designated Partners: Partners and their Relations; Extent and limitation of liability of LLP and partners; Whistle Blowing; Conversion into LLP.
Unit IV: The Sale of Goods Act, 1930: Contract of sale; Meaning and the difference between a sale and agreement to sell; Conditions and Warranties; Transfer of ownership in goods including sale by non-owners; Performance of the Contract of Sale; Unpaid seller – meaning and rights of an unpaid seller against the goods.

Suggested Readings:

1. Arora, S. (2021) Business Laws. New Delhi. Taxmann.
2. Das, & Roy, (2018). Business Laws. Oxford University Press
3. Bhushan, B., Kapoor, N. D., Abbi, R., & Kapoor, R. (2020). Elements of Business

Laws. Sultan Chand

4. Dagar, I., & Agnihotri, A., (2020). Business Laws, Sage Textbook
5. Jagota, R. (2021). Business Laws. MKM Publishers ScholarTech Press.
6. Kuchhal, M. C., & Kuchhal, V. (2013). Business Laws. New Delhi. Vikas Publishing House.
7. Sharma, J. P., & Kanojia, S. (2015). Vyavsayik Sanniyam, Delhi University Hindi Cell.
8. The Indian Contract Act, 1872
9. The Sale of Goods Act, 1930
10. The Limited Liability Partnership Act, 2008
11. Tulsian, P. C. (2022). Business and Corporate Laws. S.Chand, Delhi.
12. Singh, A. (2008). The Principles of Mercantile Law. Lucknow. Eastern Book Company.
13. Sulphrey, M. M., & Basheer, Az-Har. (2014). Laws for Business, 5th ed. PHI Learning
14. Tulsian, P. C. (2000). Business Law. New Delhi. Tata McGraw Hill.