

# **Bharti University, Durg (C.G.)**

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**SCHEME OF EXAMINATION  
&  
DETAILED SYLLABUS  
FOR  
B.COM SEMESTER EXAM  
(BACHELOR OF COMMERCE)  
UNDER  
FACULTY OF COMMERCE  
(Effective from 2021-22)**

**Faculty of Commerce**  
**Bharti University, Durg**  
**Bachelor of Commerce**  
**Semester-I<sup>st</sup>**  
**Examination Scheme**  
**(Effective from the session: 2021-22)**

S.No	Course Code	Subject	Duration	Examination		Total Marks
				Theory Marks	Teacher Assessment	
1	CBC101	English Language	4	70	30	100
2	CBC101	Financial Accounting	5	70	30	100
3	CBC102	Business Law	5	70	30	100
4	CBC103	Micro Economics	4	70	30	100
<b>Total Contact hr per week: 18</b>				<b>Total Marks:</b>		<b>400</b>

**Semester-II<sup>nd</sup>**

S.No	Course Code	Subject	Duration	Examination		Total Marks
				Theory Marks	Teacher Assessment	
1	CBC201	Business Mathematics	4	70	30	100
2	CBC202	Corporate Accounting	5	70	30	100
3	CBC203	Corporate Law	5	70	30	100
4	CBC204	Macro Economics	4	70	30	100
5	CBC205	Environmental Science	2	70	30	100
<b>Total Contact hr per week: 20</b>				<b>Total Marks:</b>		<b>500</b>

**Faculty of Commerce**  
**Bharti University, Durg**  
**Bachelor of Commerce**  
**Semester-III<sup>rd</sup>**  
**Examination Scheme**  
**(Effective from the session: 2021-22)**

S.No	Course Code	Subject	Duration	Examination		Total Marks
				Theory Marks	Teacher Assessment	
1	CBC301	Income Tax Law and Practice	5	70	30	100
2	CBC302	Business Statistics	5	70	30	100
3	CBC303	Human Resources Management	4	70	30	100
4	CBC304	Principle of Marketing	4	70	30	100
<b>Total Contact hr per week: 18</b>				<b>Total Marks:</b>		<b>400</b>

**Semester-IV<sup>th</sup>**

S.No	Course Code	Subject	Duration	Examination		Total Marks
				Theory Marks	Teacher Assessment	
1	CBC401	Cost Accounting	5	70	30	100
2	CBC402	Business Environment	4	70	30	100
3	CBC403	Computer Application in Business	5	70	30	100
4	CBC404	Auditing and Corporate Governance	4	70	30	100
<b>Total Contact hr per week: 18</b>				<b>Total Marks:</b>		<b>400</b>

### Semester-V<sup>th</sup>

S.No	Course Code	Subject	Duration	Examination		Total Marks
				Theory Marks	Teacher Assessment	
1	CBC501	Management Accounting	5	70	30	100
2	CBC502	Indirect Tax law (GST)	4	70	30	100
3	CBC503	International Business	4	70	30	100
4	CBC504	Entrepreneurship Development	4	70	30	100
<b>Total Contact hr per week: 18</b>				<b>Total Marks:</b>		<b>400</b>

### Semester-IV<sup>th</sup>

S.No	Course Code	Subject	Duration	Examination		Total Marks
				Theory Marks	Teacher Assessment	
1	CBC601	Fundamental of Financial Management	5	70	30	100
2	CBC602 (Any one of the Group A, B or C)	A. Banking Institution and Practice B. Principle of Marketing C. Financial Market Operations	4	70	30	100
3	CBC603	A. Fundamental of Insurance B. International Marketing C. Essential of E-Commerce	4	70	30	100
4	CBC604	Business Research Methods and Project	5	70	30	100
				<b>Total Marks:</b>		<b>400</b>

**B.Com. I<sup>st</sup> Semester**

**PAPER CODE – CBC101**

**English Language**

**UNIT – I**

Basic Language skills: Grammar and Usage. Grammar and Vocabulary based on the prescribed text. To be assessed by objective / multiple-choice tests.

**UNIT – II**

Comprehension of an unseen passage.

This should simply not only (a) an understanding of the passage in question, but also (b) a grasp of general language skills and issues regarding words and usage within the passage and (c) the Power of short independent composition based on themes and issues raised in the passage.

To be assessed by both objective multiple choice and short answer type tests.

**UNIT – III**

Composition : Paragraph writing

**UNIT – IV**

Letter writing (The formal and one Informal)

Two letters to be attempted of 5 marks each. One formal and one informal.

**UNIT – V**

Texts:

Short prose pieces (Fiction and not fiction) short poems, pieces should cover a range of authors, subjects and contexts. With poetry, it may sometimes be advisable to include pieces from earlier periods, which are often simpler than modern examples. In all cases, the language should be accessible (with a minimum of explanation and reference to standard dictionaries) to the general body of students schooled in the medium of an Indian language.

Students should be able to grasp the contents of each piece; explain specific words, phrases and allusions; and comment on general points of narrative or argument. Formal Principles of Literary

criticism should not be taken up at this stage. To be assessed by five short answers of three marks each.

**B.Com. I<sup>st</sup> Semester**  
**PAPER CODE – CBC102**  
**Financial Accounting**

**Objective:**

To Impart basic accounting knowledge as applicable to business.

**Unit – I**

Accounting: An introduction, Development, Definition, Needs, Objectives, Branch of Accounting, Basic Accounting Principles, Concepts & Conventions.

Accounting Standard; International Accounting standard only outlines, Accounting Standard in India.

Accounting Transaction; Concept of Double entry system, Concept of capital & Revenue, Book of Original records; Journal, Ledger, Sub-Division of Journal, Cashbook.

**Unit – II**

Final Accounts; Trial Balance, Manufacturing Account, Trading Account, Profit & Loss Account, Balance Sheet, Adjustment entries.

Rectification of errors, Classification of errors, Location of errors, Rectification of errors, Suspense account, Effect on Profit.

**Unit – III**

Depreciation, Provisions and Reserves, Concept of Depreciation, Cause of Depreciation, Depletion of amortization, Depreciation Accounting, Methods of recording Depreciation, Methods for providing depreciation, Depreciation of different assets, Depreciation of Replacement cost, Depreciation policy as per accounting standard, Accounts of Non-Trading Institutions.

**Unit – IV**

Hire Purchase and Installment Purchase System; Meaning of Hire Purchase Contract, Legal provision regarding hire purchase contract, Accounting for goods substantial sale values and accounting for records for goods for small values, Installment Purchase System, After-sales service.

**Unit - V**

Partnership Account; Dissolution of Partnership Firm, Amalgamation of Partnership Firms,  
Conversion of Partnership Firm into Joint Stock Company.



**B.Com. I<sup>st</sup> Semester**

**PAPER CODE – CBC103**

**BUSINESS LAW**

***OBJECTIVE: -***

The objective of the course is to impart basic knowledge of the important business Legislation along with relevant case law.

***COURSE INPUTS:***

**UNIT-1: The Indian Contract Act, 1872 – General Principle of Law of Contract**

Contract – meaning, characteristics and kinds, Essentials of a valid contract - offer and acceptance, consideration, contractual capacity, free consent, the legality of objects, Void agreements, Discharge of a contract – modes of discharge, breach and remedies against breach of contract, Contingent contracts, Quasi - contract Accounting for the issue, Forfeited and redemption of shares and debentures.

**UNIT-2: The Indian Contract Act, 1872 – Specific Contract**

Contract of Indemnity and Guarantee, Contract of Bailment, Contract of Agency

**UNIT-3: The Sale of Goods Act, 1930**

Contract of sale, meaning and the difference between the sale and agreement to sell, Conditions and Warranties, Transfer of ownership in goods including sale by a non-owner, Performance of the contract of sale, Unpaid seller – meaning, rights of an unpaid seller against the goods and the buyer.

**UNIT-4: Partnership Law**

**A) The Partnership Act, 1932;** Nature and Characteristics of Partnership, Registration of a Partnership Firms, Types of Partners, Rights and Duties of Partners, Implied Authority of a Partner, Incoming and outgoing Partners, Mode of Dissolution of Partnership

**B) The Limited Liability Partnership Act, 2008;** Salient Features of LLP, Differences between LLP and Partnership, LLP and Company, LLP Agreement, Partners and Designated Partners, Incorporation Document, Incorporation by Registration, Partners and their Relationship

**UNIT- 5: The Negotiable Instrument Act, 1881**

Meaning, Characteristics, and Types of Negotiable Instruments: Promissory Note, Bill of Exchange, Cheque, Holder and Holder in Due Course, Privileges of Holder in Due Course, Negotiation: Types of Endorsements, Crossing of Cheque, Bouncing of Cheque.

**B. Com – 1st Semester**  
**PAPER CODE – CBC104**  
**MICROECONOMICS**

**OBJECTIVE:-**

The objective of the course is to acquaint the students with the concepts of microeconomics dealing with consumer behaviour. The course also makes the student understand the supply side of the market through the production and cost behaviour of firms.

***COURSE INPUTS:***

**Unit – I: Demand and Consumer Behaviour**

Concepts of revenue: marginal and Average: Revenue under conditions of Perfect and Imperfect competition Elasticity of demand: price, income and cross, Consumer Behaviour: Indifference curve analysis of consumer behaviour; Consumer's Equilibrium (necessary and sufficient conditions). Price elasticity and price consumption Curve, income consumption curve and Engel curve, price change and income and Substitution effects. Indifference curves as an analytical tool (cash subsidy v/s. kind subsidy).

**Unit – II: Production and Cost**

Production isoquants, marginal rate of technical substitution, economic region of production, the optimal combination of resources, the expansion path, isoclines, returns to scale using isoquants.

Cost of Production: Social and private costs of production, long run and short-run costs of production. Economies and diseconomies of scale and the shape to the long-run average cost. Learning curve and economies of scope.

**Unit – III: Perfect Competition**

Perfect competition: Assumptions. Equilibrium of the firm and the industry in the short and the

long runs, including the industry's long-run supply curve. Measuring producer surplus under perfect competition. Stability Analysis – Walrasian and Marshallian. Demand - supply analysis including the impact of taxes and subsidy.

#### **Unit – IV: Monopoly**

Monopoly: Monopoly short run and long-run equilibrium. Shifts are the demand curve and the absence of the supply curve. Measurement of monopoly power and the rule of thumb for pricing. Horizontal and vertical integration of firms. The social costs of monopoly power include deadweight loss. Degrees of price discrimination.

#### **Unit – V: Imperfect Competition**

Monopolistic Competition and Oligopoly: Monopolistic competition price and output decision-equilibrium. Monopolistic Competition and economic efficiency Oligopoly and Interdependence – Cournot's duopoly model, Stackelberg model, Kinked demand model. Prisoner's dilemma, collusive oligopoly – price-leadership model – dominant firm, cartels, sales maximization, Contestable markets theory. Pricing Public Utilities.

**B. Com – II<sup>nd</sup> Semester**  
**PAPER CODE – CBC201**  
**BUSINESS MATHEMATICS**

**OBJECTIVE**

The objective of this course is to help students learn the uses of mathematics as applies to Business and economics situations.

**UNIT – I**

Simultaneous Equations – Meaning, Characteristics, Method of solving Equations in two variables – Graphical, Substitution, Elimination and Cross Multiplication.

Linear Programming – Formulation of LPP: Graphical method of solution, the problem relating to two variables including the case of mixed constraints.

**UNIT – II**

**Matrices and Determinants:** Definition of matrix, types of matrices, Algebra of Matrices, Properties of Determinants, Calculation of value of determinants up to third order, Logarithms and Antilogarithms.

**UNIT – III**

Simple Interest and Compound Interest.

Annuities: Types of Annuities, Present values and amount of an annuity, including the case of continuous compounding, Valuation of simple loans and debentures, Problem relating to sinking funds.

**UNIT – IV**

Ratio and Proportion

Average

Percentage.

**UNIT – V**

The commission, Brokerage, Discount, Profit and loss.

Transportation Problem.

**B. Com – II<sup>nd</sup> Semester**  
**PAPER CODE – CBC202**  
**CORPORATE ACCOUNTING**

**OBJECTIVE**

To help the students to acquire the conceptual knowledge of the corporate accounting and to learn the techniques of preparing the financial statements.

**UNIT – I**

**Accounting for Share Capital & Debentures**

Issue, forfeiture and reissue of forfeited shares: concept & process of book building; Issue of rights and bonus shares; Buyback of shares; Redemption of preference shares; Issue and Redemption of Debentures

**Unit – II**

Final Accounts: Preparation of profit and loss account and balance sheet of corporate entities, excluding, calculation of managerial remuneration, Disposal of company profits

**Unit – III**

Valuation of Goodwill and Valuation of Shares

Concepts and calculation: the simple problem only

**Unit – IV**

The amalgamation of Companies: Concepts and accounting treatment as per Accounting Standard: 14 (ICAI) (excluding inter-company holdings). Internal reconstruction: concepts and accounting treatment excluding scheme of reconstruction.

**Unit – V**

Accounts of Holding Companies/Parent Companies Preparation of consolidated balance sheet with one subsidiary company. Relevant provisions of Accounting Standard: 21 (ICAI).

## **B.Com II<sup>nd</sup> Semester**

### **PAPER CODE – CBC203**

#### **CORPORATE LAW**

##### **OBJECTIVE**

The objective of the course is to impart basic knowledge of the provisions of the Companies Act 2013 and the Depositories Act, 1996. Case studies involving issues in corporate laws are required to be discussed.

##### **UNIT – I**

Introduction: Administration of Company Law [including National Company Law Tribunal (NCLT), National Company Law Appellate Tribunal (NCLAT), Special Courts]; Characteristics of a company; lifting of the corporate veil; types of companies including one-person company, small company, and dormant company; association not for profit; illegal association; formation of the company, on-line filing of documents, promoters, their legal position, pre-incorporation contract; on-line registration of a company.

##### **UNIT – II**

Documents: Memorandum of association, Articles of association, Doctrine of constructive notice and indoor management, prospector-shelf and red herring prospectus, misstatement in prospectus, GDR; book-building; issue, allotment and forfeiture of share, the transmission of shares, buyback and provisions regarding buyback; the issue of bonus shares.

##### **UNIT – III**

Management: Classification of directors, women directors, independent director, small shareholder's director; disqualifications, director identity number (DIN); appointment; Legal positions, powers and duties; removal of directors; Key managerial personnel, managing director, manager; Meetings: Meetings of shareholders and board of directors; Types of meetings, Convening and conduct of meetings, Requisites of a valid meeting, postal ballot, meeting through video conferencing, e-voting. Committees of Board of Directors - Audit

Committee, Nomination and Remuneration Committee, Stakeholders Relationship Committee, Corporate Social Responsibility Committee

#### **UNIT – IV**

Dividends, Accounts, Audit: Provisions relating to the payment of Dividend, Provisions relating to

Books of Account, Provisions relating to Audit, Auditors' Appointment, Rotation of Auditors, Auditors' Report, Secretarial Audit. Winding-Up: Concept and modes of Winding Up.

Insider Trading, Whistle Blowing: Insider Trading; meaning & legal provisions; Whistle-blowing: Concept and Mechanism.

#### **UNIT – V**

Depositories Law: The Depositories Act 1996 – Definitions; rights and obligations of depositories; participants issuers and beneficial owners; inquiry and inspections, penalty.



## **B.Com II<sup>nd</sup> Semester**

**PAPER CODE – CBC204**

### **MACROECONOMICS**

#### **OBJECTIVE:-**

The course aims at providing the student with knowledge of basic concepts of macroeconomics. The modern tools of macro-economic analysis are discussed and the policy framework is elaborated, including the open economy.

#### **Unit – I**

Introduction: concepts and variables of macroeconomics, income, expenditure and the circular flow, components of expenditure. Static macroeconomic analysis short and the long-run determination of supply, determination of demand, and conditions of equilibrium

#### **Unit – II**

The economy in the short run: IS-LM framework, fiscal and monetary policy, determination of aggregate demand, shifts in aggregate demand, aggregate supply in the short and long run, and aggregate demand-aggregate supply analysis.

#### **Unit – III**

Inflation, Unemployment and Labour market Inflation: Causes of rising and falling inflation, inflation and interest rates, social costs of inflation; Unemployment – the natural rate of unemployment, frictional and wait for unemployment. Labour market and its interaction with production system; Phillips curve, the trade-off between inflation and unemployment, sacrifice ratio, the role of expectations adaptive and rational

#### **Unit – IV**

Open economy – flows of goods and capital, saving and investment in a small and a large open economy, exchange rates, Mundell – Fleming model with fixed and flexible prices in a small open economy with fixed and with flexible exchange rates, interest-rate differentials case of a

large economy.

### **Unit – V**

Behavioural Foundations- Investment –determinants of business fixed investment, the effect of tax, determinants of residential investment and inventory investment. Demand for Money - Portfolio and transactions theories of demand for real balances, interest and income elasticities of demand for real balances. Supply of money

## **B.Com II<sup>nd</sup> Semester**

### **PAPER CODE – CBC205**

### **ENVIRONMENTAL STUDIES**

#### **UNIT – I**

Introduction to environmental studies, Multidisciplinary nature of environmental studies; Scope and importance; Concept of sustainability and sustainable development.

#### **UNIT – II**

Ecosystems: What is an ecosystem? Structure and function of the ecosystem; Energy flow in an ecosystem food chains, food webs and ecological succession. Natural Resources: Renewable and Non-renewable Resources Land resources and land use change; Land degradation, soil erosion and desertification. Deforestation: Causes and impacts due to mining, dam building on the environment, forests, biodiversity and tribal populations. Water: Use and over-exploitation of surface and groundwater, floods, droughts, conflicts over water (international & interstate). Energy resources: Renewable and nonrenewable energy sources, use of alternate energy sources, growing energy needs, case studies.

#### **UNIT – III**

Biodiversity and Conservation, Levels of biological diversity : genetic, species and ecosystem diversity; Biogeographic zones of India; Biodiversity patterns and global biodiversity hot spots India as a mega-biodiversity nation; Endangered and endemic species of India Threats to biodiversity Habitat loss, poaching of wildlife, man-wildlife conflicts, biological invasions; Conservation of biodiversity : In-situ and Ex-situ conservation of biodiversity. Ecosystem and biodiversity services Ecological, economic, social, ethical, aesthetic and Informational value.

#### **UNIT – IV**

Environmental Pollution Environmental pollution : types, causes, effects and controls; Air, water, soil and noise pollution Nuclear hazards and human health risks Solid waste management : Control measures of urban and industrial waste. Pollution case studies.

#### **UNIT – V**

Environmental Policies & Practices Climate change, global warming, ozone layer depletion, acid rain and impacts on human communities and agriculture Environment Laws: Environment Protection Act; Air (Prevention & Control of Pollution) Act; Water (Prevention and control of Pollution) Act; Wildlife Protection Act; Forest Conservation Act. International agreements: Montreal and Kyoto protocols and Convention on Biological Diversity (CBD). Nature reserves, tribal populations and rights, and human wildlife conflicts in Indian context. Human Communities and the Environment Human population growth: Impacts on environment, human health and welfare. Resettlement and rehabilitation of project affected persons; case studies. Disaster management : floods, earthquake, cyclones and landslides. Environmental movements : Chipko, Silent valley, Bishnois of Rajasthan. Environmental ethics: Role of Indian and other religions and cultures in environmental conservation.

**B.Com III<sup>rd</sup> Semester**

**PAPER CODE – CBC301**

**INCOME TAX LAW AND PRACTICE**

**OBJECTIVE:–**

To provide basic knowledge and equip students with the application of principles and provisions of the Income-tax Act, 1961 and the relevant Rules.

**Unit – I**

The basic concept of income tax, Agriculture income, Important Definitions- Assessment Year, Previous Year, Person, Assessee, Income, Gross Total Income and Total Income, Residential Status and Tax Liability, Exempted Incomes.

**Unit – II**

Computation of Income under the Head-Salaries and Income from House Property.

**Unit – III**

Computation of Income under the Head-Profits and Gains from Business and Profession, Depreciation, Income from Capital Gain and Income from Other Sources.

**Unit – IV**

Clubbing of Income, Set off and Carry Forward of Losses Income of other persons included in assessee total income; Aggregation of income and set-off and carry forward of losses; Deductions from gross total income; Rebates and reliefs Computation of total income of individuals and firms; Tax liability of an individual and a firm

**Unit – V**

The procedure of Assessment and Income Tax Authorities, Advance Payment of Tax and Deduction of Tax at Source.

## **B.Com III<sup>rd</sup> Semester**

**PAPER CODE – CBC302**

**BUSINESS STATISTICS**

### **OBJECTIVE**

The objective of this course is to familiarise students with the basic statistical tools used for managerial decision-making.

### **Unit – I**

Statistical Data and Descriptive Statistics: Nature and Classification of data, univariate, bivariate and multivariate data; time-series and cross-sectional data, Measures of Central Tendency, Mathematical averages including arithmetic mean, geometric mean and harmonic mean. Properties and applications. Measurement of central tendency (Mode and Median and other partition values including quartiles, deciles, and percentiles), Measures of Variation: absolute and relative, Range, quartile deviation, mean deviation, standard deviation, and their coefficients, Properties of standard deviation/variance, Skewness: Meaning, Measurement using Karl Pearson and Bowley's measures; Concept of Kurtosis.

### **Unit – II**

Theory of probability, Approaches to the calculation of probability, Calculation of event probabilities. Addition and multiplication laws of probability, Conditional probability and Bayes' Theorem, Expectation and variance of a random variable, Probability distributions, Binomial distribution: Probability distribution function, Constants, Shape, Fitting of the binomial distribution, Poisson distribution: Probability function, (including Poisson approximation to binomial distribution), Constants, Fitting of Poisson distribution, Normal distribution: Probability distribution function, Properties of the normal curve, Calculation of probabilities

### **Unit – III**

Correlation Analysis: Meaning of Correlation: simple, multiple and partial; linear and non-linear,

Correlation and Causation, Scatter diagram, Pearson's coefficient of correlation; calculation and properties (Proof not required). Correlation and Probable error; Rank Correlation, Regression Analysis: Principle of least squares and regression lines, Regression equations and estimation; Properties of regression coefficients; Relationship between Correlation and Regression coefficients; Standard Error of Estimate and its use in interpreting the results.

#### **Unit – IV**

Meaning and uses of index numbers; Construction of index numbers: fixed and chain base: univariate and composite. Aggregative and average of relatives – simple and weighted Tests of the adequacy of index numbers, Base shifting, splicing and deflating. Problems in the construction of index numbers; Construction of consumer price indices: Important share price indices

#### **Unit – V**

Components of time series; Additive and multiplicative models; Trend analysis: Fitting of trend line using the principle of least squares – linear, second-degree parabola and exponential. Conversion of annual linear trend equation to quarterly/monthly basis and vice-versa; Moving averages; Seasonal variations: Calculation of Seasonal Indices using Simple averages, Ratio-to-trend, and Ratio-to-moving averages methods. Uses of Seasonal Indices

Sampling: Populations and samples, Parameters and Statistics, Descriptive and inferential statistics; Sampling methods (including Simple Random sampling, Stratified sampling, Systematic sampling, Judgement sampling, and Convenience sampling) Concept of Sampling distributions and Theory of Estimation: Point and Interval estimation of means (large samples) and proportions.

## **B.Com III<sup>rd</sup> Semester**

**PAPER CODE – CBC303**

### **HUMAN RESOURCE MANAGEMENT**

#### **OBJECTIVE**

The objective of the course is to acquaint students with the techniques and principles to Manage the human resources of an organisation.

#### **UNIT – I**

Introduction: Human Resource Management: Concept and Functions, Role, Status and competencies of HR Manager, HR Policies, Evolution of HRM, HRM vs HRD. Emerging Challenges of Human Resource Management; Workforce diversity; Empowerment; Downsizing; VRS; Human Resource Information System

#### **UNIT – II**

Acquisition of Human Resource: Human Resource Planning- Quantitative and Qualitative dimensions; job analysis – job description and job specification; Recruitment – Concept and sources; Selection – Concept and process; test and interview; placement and induction

#### **UNIT – III**

Training and Development: Concept and Importance; Identifying Training and Development Needs; Designing Training Programmes; Role-Specific and Competency-Based Training; Evaluating Training Effectiveness, Training Process Outsourcing; Management Development; Career Development.

#### **UNIT –IV**

Performance Appraisal: Nature, objectives and importance; Modern techniques of performance appraisal; potential, appraisal and employee counselling; job changes - transfers and promotions;



Compensation, concept and policies; job evaluation; methods of wage payments and incentive plans; fringe benefits; performance-linked compensation.

#### **UNIT – V**

Maintenance: Employee health and safety; employee welfare; social security; Employer-Employee relations- an overview; grievance-handling and redressal; Industrial Disputes: causes and settlement machinery

**B. Com III<sup>rd</sup> Semester**

**PAPER CODE – CBC304**

**PRINCIPLE OF MANAGEMENT**

**OBJECTIVE**

The objective of the course is to provide the student with an understanding of basic management concepts, principles and practices.

**UNIT – I**

Introduction: Concept: Need for Study, Managerial Functions – An overview; Co-ordination: Essence of Managership, Evolution of the Management Thought, Classical Approach – Taylor, Fayol, Neo-Classical and Human Relations Approaches – Mayo, Hawthorne Experiments, Behavioural Approach, Systems Approach, Contingency Approach –Lawerence & Lorsch, MBO - Peter F. Drucker, Re-engineering - Hammer and Champy, Michael Porter – Five-force analysis, Three generic strategies and value **chain** analysis, Senge's Learning Organisation, 'Fortune at the Bottom of the Pyramid' –C.K. Prahalad.

**UNIT – II**

Planning: Types of Plan – An overview to **highlight the differences**, Strategic planning – Concept, process, **Importance and limitations**, Environmental Analysis and diagnosis (Internal and external environment) – Definition, Importance and Techniques (SWOT/TOWS/WOTS-UP, BCG Matrix, Competitor Analysis), Business environment; Concept and Components, Decision-making – concept, importance; Committee and Group Decision-making, Process, Perfect rationality and bounded rationality, Techniques (qualitative and quantitative, MIS, DSS)

**UNIT – III**

Organising: Concept and process of organising – An overview, Span of management, Different types of authority (line, staff and functional), Decentralisation, Delegation of authority Formal and Informal Structure; Principles of Organising; Network Organisation Structure

#### **UNIT – IV**

Staffing and Leading: Staffing: Concept of staffing, staffing process, Motivation: Concept, Importance, extrinsic and intrinsic motivation; Major Motivation theories - Maslow's Need-Hierarchy Theory; Herzberg's Two-factor Theory, Vroom's Expectation Theory. Leadership: Concept, Importance, Major theories of Leadership (Likert's scale theory, Blake and Mouton's Managerial Grid Theory, House's Path-Goal theory, Fred Fielder's situational Leadership), Transactional leadership, Transformational Leadership, Transforming Leadership. Communication: Concept, purpose, process; Oral and written communication; Formal and informal communication networks, communication barriers, Overcoming barriers to communication.

#### **UNIT – V**

Control: Concept, Process, Limitations, Principles of Effective Control, Major Techniques of control - Ratio Analysis, ROI, Budgetary Control, EVA, PERT/CPM. Emerging issues in Management

**B. Com IV<sup>th</sup> Semester**

**PAPER CODE – CBC401**

**COST ACCOUNTING**

**OBJECTIVE -**

This course exposes the students to the basic concepts and the tools used in Cost Accounting.

**UNIT – I**

Introduction: Meaning, objectives and advantages of cost accounting; Difference between cost accounting and financial accounting; Cost concepts and classifications; Elements of cost; Installation of costing system; Role of a cost accountant in an organisation

**UNIT – II**

Elements of Cost: Material and Labour: Materials: Material/inventory control techniques. Accounting and control of purchases, storage and issue of materials. Methods of pricing of materials issues — FIFO, LIFO, Simple Average, Weighted Average, Replacement, Standard Cost. Treatment of Material Losses, Labour: Accounting and Control of labour cost. Timekeeping and time booking. Concept and treatment of idle time, overtime, labour turnover and fringe benefits. Methods of wage payment and the Incentive schemes- Halsey, Rowan, Taylor's Differential piece wage.

**UNIT – III**

Elements of Cost: Overheads Classification, allocation, apportionment and absorption of overheads; Under- and over-absorption; Capacity Levels and Costs; Treatments of certain items in costing like interest on capital, packing expenses, bad debts, research and development expenses; Activity-based cost allocation.

**UNIT – IV**

Methods of Costing: Unit costing, Job costing, Contract costing, Process costing (process losses, valuation of work in progress, joint and by-products), Service costing (only transport).

## **UNIT – V**

Book Keeping in Cost Accounting: Integral and non-integral systems; Reconciliation of cost and financial accounts.

**B. Com IV<sup>th</sup> Semester**

**PAPER CODE – CBC402**

**BUSINESS ENVIRONMENT**

**OBJECTIVE:**

This course seeks to enable the student to grasp the major economic problems in India and their solution.

**UNIT – I**

Concept, component and significance of Business Environment; Economic and Non-Economic Environment, Socio-cultural Environment of Business; Social Responsibilities of Business; Business Ethics and Morality

**UNIT – II**

Economic system: Salient features, Capitalism, Socialism and Mixed Economy

**UNIT – III**

Industrial Development: Public Enterprises in India; Private Sector in India and Joint Sector in India; Small Scale Industries in India; Industrial Sickness

**UNIT – IV**

International Environment Foreign Trade Policy; Foreign Capital Investment in India

**UNIT – V**

International Foreign Institutions, World Trade Organisation (WTO), International Monetary Fund (IMF), World Bank

**B. Com IV<sup>th</sup> Semester**  
**PAPER CODE – CBC403**  
**COMPUTER APPLICATION IN BUSINESS**

**OBJECTIVE**

To provide computer skills and knowledge for commerce students and to enhance the student understanding of the usefulness of information technology tools for business operations.

**Unit – I**

Introduction to Word Processing, Word processing concepts, Use of Templates, Working with word document: Editing text, Find and replace text, Formatting, spell check, Autocorrect, Autotext; Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer, Tables: Inserting, filling and formatting a table; Inserting Pictures and Video; Mail Merge: including linking with Database; Printing documents, Creating Business Documents using the above facilities

**Unit – II**

Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, Images, texts, Symbols, Media; Design; Transition; Animation; and Slideshow Creating Business Presentations using above facilities

**Unit – III**

Spreadsheet concepts, Managing worksheets; Formatting, Entering data, Editing, and Printing a worksheet; Handling operators in the formula, Project involving multiple spreadsheets, Organizing Charts and graphs Generally used Spreadsheet functions: Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and reference, Database, and Text functions

**Unit – IV**

Creating a spreadsheet in the area of Loan and Lease statement; Ratio Analysis; Payroll statements; Capital Budgeting; Depreciation Accounting; Graphical representation of data; Frequency distribution and its statistical parameters; Correlation and Regression

## **Unit – V**

Database Designs for Accounting and Business Applications: Reality- Expressing the Application; Creating Initial design in Entity-Relationship(ER) Model; Transforming ER Model to Relational data model concepts; Implementing RDM design using an appropriate DBMS. SQL and Retrieval of Information: Basic Queries in SQL; Embedded Queries in SQL; Insert, Delete and Update statements in SQL DBMS Software: Environment; Tables; Forms; Queries; Reports; Modules; Applying DBMS in the areas of Accounting, Inventory, HRM and its accounting, Managing the data records of Employees, Suppliers and Customers.



**B. Com IV<sup>th</sup> Semester**  
**PAPER CODE – CBC404**  
**AUDITING AND CORPORATE GOVERNANCE**

**OBJECTIVE**

To provide knowledge of auditing principles, procedures and techniques under current legal requirements and professional standards and to give an overview of the principles of Corporate Governance and Corporate Social Responsibility

**UNIT – I**

Auditing: Introduction, Meaning, Objectives, Basic Principles and Techniques; Classification of Audit, Audit Planning, Internal Control – Internal Check and Internal Audit; Audit Procedure – Vouching and verification of Assets & Liabilities.

**UNIT – II**

Audit of Companies Audit of Limited Companies: Company Auditor- Qualifications and disqualifications, Appointment, Rotation, Removal, Remuneration, Rights and Duties Auditor's Report- Contents and Types. Liabilities of Statutory Auditors under the Companies Act 2013

**UNIT –III**

Special Areas of Audit Special Areas of Audit: Special features of Cost audit, Tax audit, and Management audit; Recent Trends in Auditing: Basic considerations of audit in EDP Environment; Computer-aided audit techniques and tools.

**UNIT – IV**

Corporate Governance: Conceptual framework of Corporate Governance: Theories & Models, Broad Committees; Corporate Governance Reforms. Major Corporate Scandals in India and Abroad: Common Governance Problems Noticed in various Corporate Failures. Codes & Standards on Corporate Governance.

## **UNIT – V**

Business Ethics: Morality and ethics, business values and ethics, approaches and practices of business ethics, corporate ethics, ethics program, codes of ethics, ethics committee; Ethical Behaviour: Concepts and advantages; Rating Agencies; Green Governance; Clause 49 and Listing Agreement, Corporate Social Responsibility (CSR).

**B. Com V<sup>th</sup> Semester**  
**PAPER CODE – CBC501**  
**MANAGEMENT ACCOUNTING**

**OBJECTIVE**

To impart to the students, knowledge about the use of financial, cost and other data for managerial planning, control and decision making.

**UNIT – I**

Introduction: Meaning, Objectives, Nature and Scope of management accounting, Difference between cost accounting and management accounting, Cost control and cost reduction, Cost management

**UNIT – II**

Budgetary Control: Budgeting and Budgetary Control: Concept of budget, budgeting and budgetary control, objectives, merits, and limitations. Budget administration. Functional budgets. Fixed and flexible budgets. Zero base budgeting. Programme and performance budgeting.

**UNIT – III**

Standard Costing: Standard Costing and Variance Analysis: Meaning of standard cost and standard costing, advantages, limitations and applications. Variance Analysis – material, labour, overheads and sales variances. Disposition of Variances, Control Ratios.

**UNIT – IV**

Marginal Costing: Absorption versus Variable Costing: Distinctive features and income determination. Cost-Volume-Profit Analysis, Profit/Volume ratio. Break-even analysis-algebraic and graphic methods. The angle of incidence, the margin of safety, Key factor, determination of cost indifference point.

## **UNIT – V**

Decision Making: Steps in Decision Making Process, Concept of Relevant Costs and Benefits, Various short term decision making situations – profitable product mix, Acceptance or Rejection of special/ export offers, Make or buy, Addition or Elimination of a product line, sell or process further, operate or shut down. Pricing Decisions: Major factors influencing pricing decisions, various methods of pricing, Responsibility Accounting: Concept, Significance, Different Responsibility Centres, Divisional Performance Measurement: Financial and Non-Financial measures. Transfer Pricing.

**B. Com V<sup>th</sup> Semester**  
**PAPER CODE – CBC502**  
**INDIRECT TAX WITH GST**

**OBJECTIVE**

This course aims at imparting basic knowledge about GST and applying the provisions of GST law to various situations.

**UNIT – I**

Customs: Role of customs in international trade; Important terms and definitions goods; Duty; Exporter; Foreign going vessel; Aircraft goods; Import; Import Manifest; Importer; Prohibited goods; Shipping bill; Store; Bill of lading; Export manifest; Letter of credit; Kinds of duties - basic, auxiliary, additional or counter vailing; Basics of levy ad valorem, specific duties; Prohibition of export and import of goods, and provisions regarding notified & specified goods; Import of goods - Free import and restricted import; Type of import - import of cargo, import of personal baggage, import of stores. Clearance Procedure - For home consumption, for warehousing for re-export; Clearance procedure for import by post; Prohibited exports; Canalised exports; Export against licensing; Type of exports export of cargo, export of baggage; Export of cargo by land, sea, and air routes.

**UNIT – II**

State Excise, CENVAT. Detail study of State Excise during the calculation of Tax.

**UNIT – III**

INTRODUCTION TO GOODS AND SERVICES TAX (GST) -Objectives and basic scheme of GST, Meaning – Salient features of GST – Subsuming of taxes –Benefits of implementing GST, Structure of GST (Dual Model) – Central GST – State / Union Territory GST – Integrated GST GST Council: Structures Power and Functions. Provisions for amendments.

#### **UNIT – IV**

Registration under GST: Procedure for registration, Persons liable for registration, Persons not liable for registration, Compulsory registration. Exempted goods and services - Rates of GST. Procedure relating to Levy: (CGST & SGST): Scope of supply, the Tax liability on Mixed and Composite supply, Time of supply of goods and services, Value of taxable supply. Eway-Billing.

#### **UNIT - V**

ASSESSMENT AND RETURNS - Input tax Credit: Eligibility, Apportionment, Inputs on capital goods, Distribution of credit by Input Service Distributor (ISD) Furnishing details of outward supplies and inward supplies, First return, Annual return and Final return.

**B. Com V<sup>th</sup> Semester**  
**PAPER CODE – CBC503**  
**INTERNATIONAL BUSINESS**

**OBJECTIVE**

The objective of the course is to familiarise the students with the concepts, importance and dynamics of international business and India's involvement with global business. The course also seeks to provide theoretical foundations of international business to the extent these are relevant to the global business operations and developments.

**UNIT – I**

Introduction to International Business: Globalisation and its importance in the world economy; Impact of globalization; International business vs. domestic business: Complexities of international business; Modes of entry into international business. International Business Environment: National and foreign environments and their components - economic, cultural and political-legal environments

**UNIT – II**

Theories of International Trade – an overview (Classical Theories, Product Life Cycle Theory, Theory of National Competitive Advantage); Commercial Policy Instruments –tariff and non-tariff measures – the difference in Impact on trade, types of tariff and non-tariff barriers ( Subsidy, Quota and Embargo in detail); Balance of payment account and its components. International Organizations and Arrangements: WTO – Its objectives, principles, organizational structure and functioning; An overview of other organizations – UNCTAD, Commodity and other trading agreements (OPEC).

**UNIT – III**

Regional Economic Co-operation: Forms of regional groupings; Integration efforts among countries in Europe, North America and Asia (NAFTA, EU, ASEAN and SAARC) International Financial Environment: International financial system and institutions (IMF and World Bank –

Objectives and Functions); Foreign exchange markets and risk management; Foreign investments - types and flows; Foreign investment in Indian perspective.

#### **UNIT – IV**

The organisational structure for international business operations; International business negotiations Developments and Issues in International Business: Outsourcing and its potentials for India; Role of IT in international business; International business and ecological considerations.

#### **UNIT – V**

Foreign Trade Promotion Measures and Organizations in India; Special economic zones (SEZs) and export-oriented units (EOUs); Measures for promoting foreign investments into and from India; Indian joint ventures and acquisitions abroad Financing of foreign trade and payment terms – sources of trade finance ( Banks, factoring, forfeiting, Banker's Acceptance and Corporate Guarantee) and forms of payment (Cash in advance, Letter of Credit, Documentary Collection, Open Account)



**B. Com V<sup>th</sup> Semester**  
**PAPER CODE – CBC504**  
**ENTREPRENEURSHIP DEVELOPMENT**

**OBJECTIVE**

It provides exposure to the students to the entrepreneurial culture and industrial growth to prepare them to set up and manage their small units.

**UNIT – I**

Introduction: The entrepreneur, Definition, Emergence of the entrepreneurial class, theories of entrepreneurship, Role of Socio-Economic environment, Characteristics.

**UNIT – II**

Promotion of a Venture, Opportunities Analysis, External environmental analysis economic, social and technological, Competitive factors, Legal requirement for the establishment of a new unit, Raising of funds, venture capital sources and documentation required.

**UNIT – III**

Entrepreneurial Behaviour, Innovation and entrepreneur, Entrepreneurial behaviour, and Psycho-Theories, Social responsibility.

**UNIT – IV**

Entrepreneurial Development Programme (EDP), Their Role, Relevance and achievement, Role of Government to Organizing EDPs, Critical evaluation.

**UNIT – V**

Role of Entrepreneur, Role of entrepreneur in economic growth as an innovator, generation of employment opportunities, complementing and supplementing economic growth, bringing about social stability and balanced regional development of industries, Role of export promotion and import substitution, forex earning and augmenting and meeting local demand.

**B. Com VI<sup>th</sup> Semester**  
**PAPER CODE – CBC601**  
**FINANCIAL MANAGEMENT**

**OBJECTIVE**

The objective of this course is to help students understand the conceptual framework of financial management.

**UNIT – I**

Financial Management: Financial goals; Profit vs wealth maximization; Financial functions- investment, financing, and dividend decisions; Financial planning.

**UNIT – II**

Capital Budgeting: Nature of investment decisions, Investment evaluation criteria, payback period, accounting rate of return, net present value, internal rate of return profitability index; NPV and IRR comparison.

**UNIT – III**

Cost of Capital: Significance of cost of capital; Calculating the cost of debt; Preference shares, equity capital, and retained earnings; Combined (weighted) cost of capital. Operating and Financial Leverage: Their measure; Effects on profit, analyzing alternate financial plans, combined financial and operating leverage.

**UNIT – IV**

Capital Structure: Theories and determinates. Dividend Policies: Issues in dividend policies; Walter's model; Gordon's model; M.M.Hypothesis, forms of dividends and stability in dividends, determinants.

## **UNIT – V**

Management of Working Capital: Nature of working capital, the significance of working capital, operating cycle and factors determining of working capital requirements, Management of working capital - cash, receivables, and inventories.

## **B. Com – VI<sup>th</sup> Semester**

**Students are required to select any one Specialization out of the three suggested below.**

### **Optional – Specialization group**

**1. Optional Group (A) – Marketing Management Group**

**A-1. Principle of Marketing**

**A-2. International Marketing**

**2. Optional Group (B) – Banking & Insurance Group**

**B-1. Money & Banking System**

**B-2. Fundamental of Insurance**

**3. Optional Group (C) –**

**C-1. Financial Market Operations**

**C-2. Essential of E-Commerce**

**B. Com VI<sup>th</sup> Semester**  
**OPTIONAL GROUP (A-1) PAPER CODE – CBC602A**  
**PRINCIPLE OF MARKETING**

**OBJECTIVE**

The objective of this course is to help students to understand the concept of marketing and its applications.

**UNIT – I**

Introduction: Nature and scope of marketing; Importance of marketing as a business function, and in the economy; Marketing concepts – traditional and modern; Selling vs. Marketing; Marketing mix; Marketing environment.

**UNIT – II**

Consumer Behaviour and Market Segmentation: Nature, scope, and significance of consumer behaviour; Market segmentation - concept and importance; Bases for market segmentation.

**UNIT – III**

Product: Concept of product, consumer, and industrial goods; Product planning and development; Packaging role and functions; Brand name and trademark; after-sales service; Product life cycle concept. Price: Importance of price in the marketing mix; Factors affecting the price of a product/service; Discounts and rebates.

**UNIT – IV**

Distributions Channels and Physical Distribution; Distribution channels - Concept and role; Types of distribution channels. Factors affecting the choice of a distribution channel; Retailer and wholesaler; Physical distribution of goods; Transportation, Warehousing, Inventory control; Order processing.

## **UNIT – V**

Promotion: Methods of promotion; Optimum promotion mix; Advertising media – the irrelative merits and limitations; Characteristics of an effective advertisement; Personal selling; Selling as a career; Classification of successful salesperson; Functions of a sales man. Recent development in marketing – social marketing, online marketing, direct marketing, Services marketing, Green marketing.

**B. Com VI<sup>th</sup> Semester**  
**OPTIONAL GROUP (A-2) PAPER CODE – CBC603A**  
**INTERNATIONAL MARKETING**

**OBJECTIVE**

This course aims at acquainting the student with the operations of marketing in the international environment.

**UNIT – I**

International Marketing: Nature, definition, and scope of international marketing; Domestic marketing vs. International marketing; International environment external and internal.

**UNIT – II**

Identifying and Selecting Foreign Market: Foreign market entry mode decisions. Product Planning for international Market: Product designing; Standardization vs. adaptation; Branding and packaging; Labeling and quality issues; after-sales service. International pricing: Factors Influencing International price; Pricing process-process and methods; International price quotation and payment terms.

**UNIT – III**

Promotion of Product/Services Abroad: Methods of international promotion; Direct mail and sales literature; Advertising; Personal selling; Trade fairs and exhibitions.

**UNIT – IV**

International Distribution: Distribution channels and logistics decisions; Selection and appointment of foreign sales agents.

## **UNIT – V**

Export Policy and Practices in India: EXIM policy - an overview; Trends in India's foreign trade; Steps in starting an export business; Product selection; Market Selection; Export pricing; Export finance; Documentation; Export procedures; Export Assistance and incentives. Marketing Control Process.



**B. Com VI<sup>th</sup> Semester**  
**OPTIONAL GROUP (B-1) PAPER CODE – CBC602B**  
**MONEY & BANKING SYSTEM**

**OBJECTIVE**

This course enables the students to know the working of the Indian Money & banking system.

**UNIT – I**

Money: Function, Alternative Measures to the money supply in India – their different components. Meaning and changing relative importance of each.

**UNIT – II**

Indian Banking System: Structure and organization of banks; Reserve Bank of India; Apex banking Institutions; Commercial banks; Regional rural banks; Cooperative banks; Development banks.

**UNIT – III**

Banking Regulation Act, 1947: History; Social control; Banking Regulation Act as applicable to banking companies and public sector banks; Banking Regulation Act as applicable to Cooperative banks.

**UNIT – IV**

Regional Rural and Cooperative Banks in India: Functions; Role of regional rural and cooperative banks in rural India; Progress and performance.

**UNIT – V**

Reserve Bank of India: Objectives; Organization; Functions and working; Monetary policy; Credit control measures and their effectiveness State Bank of India, Project History, Objectives, Functions & Organization working & progress. Internet banking system

**B. Com VI<sup>th</sup> Semester**  
**OPTIONAL GROUP (B-2) PAPER CODE – CBC603B**  
**FUNDAMENTAL OF INSURANCE**

**OBJECTIVE**

This course enables the students to know the fundamentals of insurance.

**UNIT – I**

Introduction to Insurance: Purpose and need of insurance; Insurance as a social security tool; Insurance and economic development.

**UNIT – II**

Fundamentals of Agency Law: Definition of an agent; Agents regulations; Insurance intermediaries; Agents compensation.

**UNIT - III**

Procedure for Becoming an Agent: Prerequisite for obtaining a license; Duration of a license; Cancellation of incense; Revocation or suspension/termination of agent appointment; Code of conduct; Unfair practices. Functions of the Agent: Proposal form and other forms for grant of cover; Financial and medical underwriting; Material information; Nomination and assignment; Procedure regarding settlement of policy claims.

**UNIT - IV**

Company Profile: organizational set-up of the company; Promotion strategy; Market share; Important activities; Structure; Product; Actuarial profession; Product pricing actuarial aspects; Distribution channels.

**UNIT – V**

Fundamentals/Principles of Life insurance/ Marine /Fire/Medical/General Insurance; Contracts of various kinds; Insurable Interest. Online insurance procedure

**B. Com VI<sup>th</sup> Semester**  
**OPTIONAL GROUP (C-1) PAPER CODE – CBC602C**  
**FINANCIAL MARKET OPERATIONS**

**OBJECTIVE**

This course aims at acquainting the students with the working of financial markets in India.

**UNIT – I**

Money Market: Indian money market's composition and structure; (a) Acceptance houses, (b) Discount houses and (c) Call money market; Recent trends in the Indian money market.

**UNIT – II**

Capital Market: Security market - (a) New issue market, (b) Secondary market; Functions and role of stock exchange; listing procedure and legal requirements; Public issue - pricing and marketing; Stock exchanges - National Stock Exchange, Bombay stock exchange

**UNIT – III**

Securities contract and Regulations Act: Main provisions. Investors Protection: Grievances concerning stock exchange dealings and their removal; Grievance cells in stock exchanges; SEBI; Company Law Board; Press; Remedy through courts.

**UNIT – IV**

Functionaries on Stock Exchanges: Brokers, sub-brokers, market makers, jobbers, portfolio consultants, institutional investors, and NRIs.

**UNIT – V**

Financial Services: Merchant banking - Functions and roles; SEBI guidelines; Credit rating- Concept, functions, and types.

**B. Com VI<sup>th</sup> Semester**  
**OPTIONAL GROUP (C-2) PAPER CODE – CBC603C**  
**ESSENTIAL OF E-COMMERCE**

**OBJECTIVE**

The objective of this course is to familiarize the students with the basics of e-commerce and to comprehend its potential.

**UNIT – I**

Internet and Commerce: Business operations; E-Commerce practices; Concepts b2b, b2c, b2g, g2h; Benefits of e-commerce to the organization, consumers, and society; Limitation of e-commerce; Management issues relating to e-commerce. Operations of E-Commerce: Credit card transaction; Secure Hypertext Transfer Protocol (SHTTP); Electronic payment systems; secure electronic transaction (SET); Set's encryption; Process; Cybercash; Smart cards; Indian payment models.

**UNIT – II**

Applications in B2C: Consumer's shopping procedure on the internet; Impact on disintermediation and re-intermediation; Global market; Strategy of traditional department stores; Products in b2c model; Success factors of e-brokers; Broker based services on-line; Online travel tourism services; Benefits and impact of e-commerce on travel industry; Real estate market; Online stock trading and its benefits; Online banking and its benefits; Online financial services and their future; Educations benefits, implementation, and impact.

**UNIT – III**

Applications in B2B; Applications of b2b, Key technologies for b2b; Architectural models of b2b; Characteristics of the supplier-oriented marketplace, buyer-oriented marketplace, and intermediary-oriented marketplace; Benefits of b2b on procurement re-engineering; Just in Time delivery in b2b; Internet-based EDI from traditional EDI; Integrating EC with back-end information systems; Marketing issues in b2b.

#### **UNIT – IV**

Applications in Governance: EDI in governance; E-government; E-governance applications of the internet; Concept of government to business, business to government and citizen-to-government; E-governance models; Private sector interface in e-governance.

#### **UNIT – V**

Emerging Business Models: Retail model; Media model; Advisory model, Mode-to order manufacturing model; Do-it-yourself model; Information service model; Emerging hybrid models; Emerging models in India. Security and Legal aspects of E-commerce.

**B. Com VI<sup>th</sup> Semester**  
**PAPER CODE – CBC604**  
**BUSINESS RESEARCH METHODS & PROJECT**

**OBJECTIVE**

This course aims at providing a general understanding of business research and the methods of business research. The course will impart learning about how to collect, analyze, present and interpret data.

**UNIT – I**

Meaning of research; Scope of Business Research; Purpose of Research – Exploration, Description, Explanation; Unit of Analysis – Individual, Organization, Groups, and Data Series; Conception, Construct, Attributes, Variables, and Hypotheses

**UNIT – II**

An Overview; Problem Identification and Definition; Selection of Basic Research Methods- Field Study, Laboratory Study, Survey Method, Observational Method, Existing Data-Based Research, Longitudinal Studies, Panel Studies

**UNIT – III**

Definition; Designing and writing items; Uni-dimensional and Multi-dimensional scales; Measurement Scales- Nominal, Ordinal, Interval, Ratio; Ratings and Ranking Scale, Thurstone, Likert and Semantic Differential scaling, Paired Comparison; Sampling – Steps, Types, Sample Size Decision; Secondary data sources Hypothesis Testing: Tests concerning means and proportions; ANOVA, Chi-square test and other Non-parametric tests Testing the assumptions of Classical Normal Linear Regression

**UNIT – IV**

Introduction to SPSS and E-Views Softwares, Data Entry, Editing, Transformation and Cleaning Descriptive Statistics, Testing of Hypothesis: Parametric Tests – One Sample t-test, Independent Samples t-Test, Paired Samples t-Test, Anova and Manova, Effect Sizes. Non-Parametric Tests:

Chi-Square, One Sample, Two Independent Samples, K-Independent Samples, Two Related Samples, K-Related Samples, Test of Proportions, Run Test.

#### **UNIT – V**

Meaning, types and layout of the research report; Steps in report writing; Citations, Bibliography and Annexure in the report; JEL Classification

#### **Section B: Project Report**