

B.Com. (Hons.): Semester-III
Paper BCH 3.3: MANAGEMENT PRINCIPLES AND APPLICATIONS

Duration: 3 Hours**Marks: 100****Credits: 6****Course Objective**

The objective of the course is to familiarize the learner with extant and emerging management theories and practices for reflective and holistic thinking on management principles and practices.

Course Learning Outcomes

After completing the course, the student shall be able to:

- CO1: understand the evolution of management and apprehend its effect on future managers.
- CO2: analyze how organisations adapt to an uncertain environment and decipher decision making techniques managers use to influence and control the internal environment.
- CO3: comprehend the changes happening in organisation structure over time.
- CO4: analyze the relationship amongst functions of management i.e. planning, organizing, directing and controlling.
- CO5: appreciate the changing dynamics of management practice.

Course Contents**Unit I: Introduction**

Meaning and importance of management; Coordination mechanisms in organisations, management as an eclectic modern discipline; Theory base of management- classical, neo-classical and modern constructions of management; Managerial functions, roles (Mintzberg), levels and competencies.

Unit II: Planning

Organisational objective setting; Decision Making: environment (certainty, risk, uncertainty), and techniques for individual and group decision-making; Forecasting and Scheduling; Planning vis-à-vis Strategy- meaning and elements of environment of business firm –micro (immediate), meso (intermediate e.g. industry), macro (domestic); Industry structure, Business-level strategic planning.

Unit III: Organizing

Division of Labor; Decentralization and Delegation; Organisational forms (Mintzberg); Factors affecting organisational design; Departmentalization; Staffing as a function; Organisational structures and Organograms- traditional and modern - comparative suitability and changes over time, formal- informal organisations' interface.

Unit IV: Directing and Controlling

Motivation- meaning, importance and factors affecting motivation; Leadership – meaning, importance and factors affecting leadership, leadership styles, and followership; Principles of controlling; relationship amongst planning, organizing, directing and controlling; Performing controlling function; Measures of controlling and accountability for performance.

Unit V: Salient Developments and Contemporary Issues in Management

Management challenges of the 21st Century; Factors reshaping and redesigning management

purpose, performance and reward perceptions- internationalization; Digitalization; Entrepreneurship & innovation; Values & ethics, holistic purpose and measures of firm performance; Workplace diversity; Democracy and Sociocracy; Subaltern management ideas from India.

References

- Kumar, Pardeep. *Management : Principles and Applications*. JSR Publication House LP, Delhi.
- Mahajan, J.P. and Mahajan Anupama. *Management Principles and applications*. Vikas Publications
- Drucker, P. F. (1954). *The Practice of Management*. Newyork: Harper & Row.
- Drucker, P. F. (1999). *Management Challenges for the 21st Century*. HarperCollins Publishers Inc.
- Griffin, R. W., Phillips, J. M., & Gully, S. M. (2017). *Organisational Behavior: Managing People and Organisations*. Cengage Learning.
- Griffin. *Management Principles and Application*. Cengage.
- Koontz, H., & Weihrich, H. (2012). *Essentials of Management: An International and Leadership Perspective*. Paperback.

Note: Latest edition of readings may be used

Teaching Learning Process

Interactive class room sessions with the help of power point presentations, case discussions and group discussions to ensure active participation and continuous learning.

Assessment Methods

Class tests/Assignments, Class participation, Presentations, End-semester examination

Keywords

Management Theories, Organisational Design, Motivation, Leadership, Entrepreneurship and Innovation and Workplace Diversity

B.Com. (Hons.): Semester-IV
Paper BCH 4.2: BUSINESS MATHEMATICS

Duration: 3Hrs.**Marks:100****Credits: 6****Course Objective**

The objective of this course is to familiarize the students with the basic mathematical tools with special emphasis on applications to business and economic situations.

Course Learning Outcomes

After completing the course, the student shall be able to:

- CO1: comprehend the concept of systematic processing and interpreting the information in quantitative terms to arrive at an optimum solution to business problems.
- CO2: develop proficiency in using different mathematical tools (matrices, calculus, linear programming, and mathematics of finance) in solving daily life problems.
- CO3: acquire competence to use computer for mathematical computations, especially with Big data.
- CO4: obtain critical thinking and problem-solving aptitude.
- CO5: evaluate the role played by mathematics in the world of business and economy.

Course Contents**Unit I: Matrices and Determinants**

- 1.1 Definition and types of matrix, Algebra of matrices, Inverse of a matrix- Business Applications.
- 1.2 Solution of system of linear equations (having unique solution and involving not more than three variables) using matrix inversion method and Cramer's Rule.
- 1.3 Leontief Input Output Model (Open Model Only).

Unit II: Basic Calculus

- 2.1 Mathematical functions and their types (linear, quadratic, polynomial, exponential, logarithmic and logistic function). Concepts of limit and continuity of a function.
- 2.2 Concept of Marginal Analysis. Concept of Elasticity, Applied Maxima and Minima problems including effect of Tax on Monopolist's Optimum price and quantity, Economic Order Quantity.

Unit III: Advanced Calculus

3.1 Partial Differentiation: Partial derivatives up to second order. Homogeneity of functions and Euler's theorem. Total differentials. Differentiation of implicit functions with the help of total differentials.

3.2 Maxima and Minima involving two variables – Applied optimization problems and Constraint optimization problems using Lagrangean multiplier involving two variables having not more than one constraint.

3.3 Integration: Standard forms & methods of integration- by substitution, by parts and by use of partial fractions. Definite integration. Finding areas in simple cases

3.4 Application of Integration to marginal analysis; Consumer's and Producer's Surplus. Rate of sales, The Learning Curve.

Unit IV: Mathematics of Finance

4.1 Rates of interest: nominal, effective and their inter-relationships in different compounding situations.

4.2 Compounding and discounting of a sum using different types of rates. Applications relating to Depreciation of assets and Equation of value.

4.3 Types of annuities: ordinary, due deferred, continuous, perpetual. Determination of future and present values using different types of rates of interest. Applications relating to Capital expenditure, Leasing, Valuation of simple loans and debentures, sinking fund. (excluding general annuities).

Unit V: Linear Programming

5.1 Formulation of Linear programming problems (LPPs), Graphical solutions of LPPs. Cases of unique solutions, multiple optimal solutions, unbounded solutions, infeasibility, and redundant constraints.

5.2 Solution of LPPs by simplex method - maximization and minimization cases. Shadow prices of the resources, Identification of unique and multiple optimal solutions, unbounded solution, infeasibility and degeneracy.

5.3 The dual problem: Formulation, relationship between Primal and Dual LPP, Primal and Dual solutions (excluding mixed constraints LPPs). Economic interpretation of the dual.

Practical Lab

In addition to the lectures, the students are expected to work on a software package for solving linear programming problems, problems related to mathematics of finance and analyze the results obtained there from. This will be evaluated through internal assessment.

References

- Kapoor, V.K. *Business Mathematics, Theory & Applications*. Sultan Chand & Sons
- Sharma, S.K. & Kaur, Gurmeet. *Business Mathematics*. Sultan Chand
- Thukral, J.K. *Business Mathematics*. Mayur Publications.

Additional Resources:

- Anthony, M. and Biggs, N. *Mathematics for Economics and Finance*. Cambridge University Press
- Ayres, Frank Jr. *Theory and Problems of Mathematics of Finance*. Schaum's Outlines Series. McGraw Hill Publishing Co.
- Budnick, P. *Applied Mathematics*. McGraw Hill Publishing Co.
- Dowling, E.T. *Mathematics for Economics*. Schaum's Outlines Series. McGraw Hill Publishing Co.
- Wikes, F.M. *Mathematics for Business, Finance and Economics*. Thomson Learning

Note: Latest edition of text books may be used.

Teaching Learning Process

This course is well structured and sequenced attainment of knowledge and skills. It will constitute an important aspect of teaching learning process. the course would involve lectures supported by group tutorials, open ended projects and self study.

Assessment Methods

The Assessment for this paper would include a theory exam of 75 marks and Internal assessment of 25 marks. Internal assessment will include 10 marks for practical exam, 10 marks for class tests/assignments, and 5 marks for attendance. There shall be 4 Credit Hrs. for Lectures + one Credit Hr. (Two Practical Periods per week per batch) for Practical Lab + one credit Hr. for Tutorials (per group). Use of simple calculator is allowed. Proofs of theorems/ formulae are not required. Trigonometric functions are not to be covered.

Keywords

Matrices and Determinants, Basic Calculus, Advanced Calculus, Mathematics of Finance, Linear Programming

B.Com. (Hons.): Semester-IV
Paper BCH 4.3: COMPUTER APPLICATIONS IN BUSINESS

Duration: 3 Hrs.**Marks: 100****Credits: 6****Course Objective**

To provide computer knowledge to commerce students and equip them with computational skills using ICT tools.

Course Learning Outcomes

After completing the course, the student shall be able to:

- CO1: understand the various concepts and terminologies used in computer networks and internet and be aware of the recent developments in the fast changing digital business world.
- CO2: handle document creation for communication.
- CO3: acquire skills to create and make good presentations
- CO4: make various computations in the area of accounting and finance and represent the business data using suitable charts. S/He should be able to manipulate and analyze the business data for better understanding of the business environment and decision making
- CO5: understand and apply the various database concepts and tools in the related business areas with the help of suggested popular software.

Course Contents**Unit1: Data Processing, Networking and Recent trends in computing**

Computing: Concept of computing, Data and information; Computing Interfaces: GUI, CLI, Touch Interface, NLI; data processing; applications of computers in business.

Computer Networks: Meaning of computer network; objectives/ needs for networking; Applications of networking; Basic Network Terminology; Types of Networks; Network Topologies; Distributed Computing: Client Server Computing, Peer- to- peer Computing; Wireless Networking; Securing Networks: firewall.

Basic Internet Terminology: I.P. Address, Modem, Bandwidth, Routers, Gateways, Internet Service Provider (ISP), World Wide Web (www), Browsers, Search Engines ,Proxy Server, Intranet and Extranet; Basic Internet Services; Internet Protocols: TCP/IP, FTP, HTTP(s), Uses of Internet to Society; Cyber Security: Cryptography, digital signature.

Recent trends in computing : Tools of business collaboration: emails, wikis, file sharing, screen sharing, web presenting, work scheduling; Cloud computing: meaning, types of cloud services: IaaS, PaaS, SaaS; Grid Computing; Virtualization; Green Computing; E-Commerce:

meaning, business models , Electronic Data Interchange (EDI), Payment Gateways; Internet of Things (IoT)

Unit 2: Word Processing

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 Databases and spreadsheet files; Printing documents; Citations and Footnotes.

Creating Business Documents using the above facilities

Unit 3: Preparing Presentations

Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, Images, texts, Symbols, hyperlinking, Media; Design; Transition; Animation; and Slideshow.

Creating Business Presentations using above facilities

Unit 4: Spreadsheet and its Business Applications

Spreadsheet concepts, Managing worksheets; Formatting, conditional formatting, Entering data, Editing, and Printing and Protecting worksheets; Handling operators in formula, Project involving multiple spreadsheets, Organizing Charts and graphs; Working with Multiple worksheets; controlling worksheet views, naming cells and cell ranges.

Spreadsheet functions: Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and reference, Database functions, Text functions and Error functions

Working with Data: Sort and filter; Consolidate; Tables; Pivot tables; What-if-analysis: Goal seek, Data tables and Scenario manager; Data analysis ToolPak: Descriptive Statistics, Moving averages, Histogram, Covariance, correlation and Regression analysis (only for projection)

Creating business spreadsheet: Loan and Lease statement; Ratio Analysis; Payroll statements; Capital Budgeting; Constraint optimization, Assignment Problems, Depreciation Accounting; Graphical representation of data; Frequency distribution and its statistical parameters; Correlation and Regression Analysis

Unit 5: Database Management System (Theory)

Theoretical background of Database Designs for Accounting and Business Applications: Database, Database Management System, Database System; Comparison of Database System with Traditional File System; Entity Relationship Model (ER-Model); Relational Database Model: Creating Relationship between Tables, Concept of Keys, Fundamental Integrity Rules; ERD to Relational Mapping; Normalization of databases upto 3 Normal Forms.

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.

Practical

Note: There shall be 4 credit hours (4 lectures) and 2 credit hours (4 practical lab periods) per batch.

References

- Elmasari, Ranez and Shamkant B. Navathe, *Fundamentals of Database Systems*, Pearson Education
- Jain Hem Chand and Tiwari H. N. (2019), *Computer Applications in Business*, Taxmann
- Madan Sushila, *Computer Applications in Business*, Scholar Tech Press.
- Mathur Shruti and Jain Pooja, *Computer Applications in Business*, Galgotia Publishing Company
- Sharma S.K. and Bansal Mansi, *Computer Applications in Business*, Taxmann
- Wayne Winston, *Data Analysis & Business Modeling*, PHI.

Additional Sources

- Simon Benninga, *Financial Modeling*, The MIT Press

Note: The latest editions of the books should be referred.

Teaching Learning Process

The course would involve lectures supported by group discussion, real life projects, open ended projects and hands-on-practice in computer labs.

Assessment Methods

There shall be practical examination of 50 Marks (2 hours duration (External)), theory exam of 25 marks (1 hour duration) and Internal Assessment of 25 marks (Class Test-10 Marks, Work Book- 10 Marks and attendance- 5 marks).

Keywords

Computer Application in Business, Spreadsheet Solver, Database Management System, Mail Merge, Word Processing, Data Analysis, Pivot Table.

B.Com. (Hons.): Semester-IV
Paper BCH 4.5(c): LEADERSHIP AND TEAM DEVELOPMENT

Duration: 3Hrs.**Marks: 100****Credits: 4****Course Objective**

The underlying objective of this course is to create an in-depth understanding of the concept of leadership and team building as well as help undergraduate students to examine leadership in contemporary context and learn principles of building highly effective teams.

Course Learning Outcomes

After completing the course, the student shall be able to:

- CO1: gain theoretical and practical knowledge to evaluate leadership skills, styles and strategies in contemporary world so as to become a successful leader and effective employee in organisation.
- CO2: understand the group dynamics and group decision making so as to develop acumen to utilize the leadership and team building concepts, tools and techniques to handle the complex organisational problems at different levels.
- CO3: recognize the dynamics of group decision making.
- CO4: understand the working of various teams in organisations.
- CO5: evaluate the role of women as leader and using various social media platforms as effective means of communication in contemporary world as a leader.

Course Contents**Unit I: Leadership**

Styles and attributes of Leadership; Transactional and transformational leadership; Ethical leadership, culture and leadership (the emerging trends in leadership are to be discussed with case studies and projects).

Unit II: Groups and Group Processes

The nature and types of groups; Group dynamics- group cohesion, group roles and group norms, threat to group effectiveness; Managing group and inter-group dynamics; Managing culturally diverse groups.

Unit III: Leaders and Group Decisions

Group decision making; Power and influence in teams; Leadership and team empowerment; Challenges in team decision making.

Unit IV: Team Building and Team Effectiveness

Group vs. team; Evolution of group into teams; Stages of team development (team development case studies); Emotionally intelligent teams; Characteristics of effective team; Collaborative communication in teams; Problem solving and conflict resolution in teams.

Unit V: Emerging Trends in Leadership

Women in leadership; Leadership skills- coaching and mentoring; leadership and social media.

Practical

Case studies can be used in teaching various units.

References

- Luthans, F. (1997). *Organisational Behavior*. McGraw-Hill International Editions.
- Robbins, S. T., Judge, T. A., & Hasham, E. S. (2013). *Organisational Behavior*. Pearson.
- Singh, K. (2015). *Organisational Behavior: Texts & Cases* (3rd Edition ed.). India: Pearson.
- Griffin, R. W., Phillips, J. M., & Gully, S. M. (2017). *Organisational Behavior: Managing People and Organisations*. Cengage Learning.
- Greenberg, J., & Baron, R. A. *Behavior in Organisations*. Prentice Hall of India Pvt. Ltd., New Delhi.
- Hersey, P. K., Blanchard, D., & Johnson, D. *Management of Organisational Behavior: Leading Human Resources*. Pearson Education.
- Gratton, L. E. (2007). *Eight ways to build collaborative teams*. Harvard Business Review. 85 (11), 100-109.
- Katzenbach, J. R., Douglas S. K. (2001). *Discipline of Teams*. Harvard Business Review. 71(2).111-120.

Additional Resources:

- Hogg, M. & Vaughan, G.M. (2008). *Social Psychology*. Prentice Hall.
- Kohn, S. E., & O'Connell, V. D. (2007). *6 Habits of Highly Effective Teams*.
- Lakes, F. *Leadership: Theory and Practice by Peter G. Northouse* .Sage Publication (6th edition). New Jersey: Career Press. ISBN: 9781452203409.

Note: Latest edition of readings may be used

Teaching Learning Process

The course combines learning through analysis and discussion of case studies and active participation in experiential exercises and simulations.

Assessment Methods

Class tests/Assignments, Class participation, Presentations, End-semester examination

Keywords

Ethical Leadership, Group Dynamics, Group Decisions, Coaching, Mentoring.

B.Com. (Hons.): Semester-IV
Paper BCH 4.3: COMPUTER APPLICATIONS IN BUSINESS

Duration: 3 Hrs.**Marks: 100****Credits: 6****Course Objective**

To provide computer knowledge to commerce students and equip them with computational skills using ICT tools.

51/137

**Course Learning Outcomes**

After completing the course, the student shall be able to:

- CO1: understand the various concepts and terminologies used in computer networks and internet and be aware of the recent developments in the fast changing digital business world.
- CO2: handle document creation for communication.
- CO3: acquire skills to create and make good presentations
- CO4: make various computations in the area of accounting and finance and represent the business data using suitable charts. S/He should be able to manipulate and analyze the business data for better understanding of the business environment and decision making
- CO5: understand and apply the various database concepts and tools in the related business areas with the help of suggested popular software.

Course Contents**Unit1: Data Processing, Networking and Recent trends in computing**

Computing: Concept of computing, Data and information; Computing Interfaces: GUI, CLI, Touch Interface, NLI; data processing; applications of computers in business.

Computer Networks: Meaning of computer network; objectives/ needs for networking; Applications of networking; Basic Network Terminology; Types of Networks; Network Topologies; Distributed Computing; Client Server Computing, Peer- to- peer Computing; Wireless Networking; Securing Networks: firewall.

Basic Internet Terminology: IP. Address, Modem, Bandwidth, Routers, Gateways, Internet Service Provider (ISP), World Wide Web (www), Browsers, Search Engines ,Proxy Server, Intranet and Extranet; Basic Internet Services; Internet Protocols: TCP/IP, FTP, HTTP(s), Uses of Internet to Society; Cyber Security: Cryptography, digital signature.

Recent trends in computing : Tools of business collaboration: emails, wikis, file sharing, screen sharing, web presenting, work scheduling; Cloud computing: meaning, types of cloud services: IaaS, PaaS, SaaS; Grid Computing; Virtualization; Green Computing; E-Commerce:

meaning, business models, Electronic Data Interchange (EDI), Payment Gateways; Internet of Things (IoT)

Unit 2: Word Processing

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 Databases and spreadsheet files; Printing documents; Citations and Footnotes.

Creating Business Documents using the above facilities

Unit 3: Preparing Presentations

Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, Images, texts, Symbols, hyperlinking, Media; Design; Transition; Animation; and Slideshow.

Creating Business Presentations using above facilities

Unit 4: Spreadsheet and its Business Applications

Spreadsheet concepts: Managing worksheets; Formatting, conditional formatting, Entering data, Editing, and Printing and Protecting worksheets; Handling operators in formula, Project involving multiple spreadsheets, Organizing Charts and graphs; Working with Multiple worksheets; controlling worksheet views, naming cells and cell ranges.

Spreadsheet functions: Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and reference, Database functions, Text functions and Error functions

Working with Data: Sort and filter; Consolidate; Tables; Pivot tables; What-if-analysis: Goal seek, Data tables and Scenario manager; Data analysis ToolPak; Descriptive Statistics, Moving averages, Histogram, Covariance, correlation and Regression analysis (only for projection)

Creating business spreadsheet: Loan and Lease statement; Ratio Analysis; Payroll statements; Capital Budgeting; Constraint optimization, Assignment Problems, Depreciation Accounting; Graphical representation of data; Frequency distribution and its statistical parameters; Correlation and Regression Analysis

Unit 5: Database Management System (Theory)

Theoretical background of Database Designs for Accounting and Business Database, Database Management System, Database System; Comparison of with Traditional File System; Entity Relationship Model (ER-Model); Relational Model: Creating Relationship between Tables, Concept of Keys, Fundamental ERD to Relational Mapping; Normalization of databases upto 3 Normal Forms.

53/137



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.

Practical

Note: There shall be 4 credit hours (4 lectures) and 2 credit hours (4 practical lab periods) per batch.

References

- Elmasari, Ramez and Shamkant B. Navathe, *Fundamentals of Database Systems*, Pearson Education
- Jain Hem Chand and Tiwari H. N. (2019), *Computer Applications in Business*, Taxmann
- Madan Sushila, *Computer Applications in Business*, Scholar Tech Press.
- Mathur Shruti and Jain Pooja, *Computer Applications in Business*, Galgotia Publishing Company
- Sharma S.K. and Bansal Mansi, *Computer Applications in Business*, Taxmann
- Wayne Winston, *Data Analysis & Business Modeling*, PHI.

Additional Sources

- Simon Benninga, *Financial Modeling*, The MIT Press

Note: The latest editions of the books should be referred.

Teaching Learning Process

The course would involve lectures supported by group discussion, real life projects, open ended projects and hands-on-practice in computer labs.

Assessment Methods

There shall be practical examination of 50 Marks (2 hours duration (External)), theory exam of 25 marks (1 hour duration) and Internal Assessment of 25 marks (Class Test-10 Marks, Work Book- 10 Marks and attendance- 5 marks).

Keywords

Computer Application in Business, Spreadsheet Solver, Database Management System, Mail Merge, Word Processing, Data Analysis, Pivot Table.

B.Com. (Hons.): Semester-V
Paper BCH 5.4(d): BUSINESS STATISTICS

Duration: 3Hrs.**Marks: 100****Credits: 6****Course Objective**

To familiarize students with the basic statistical tools used to summarize and analyze quantitative information for business decision making.

Course Learning Outcomes

After completing the course, the student shall be able to:

- CO1: acquire a fair degree of proficiency in comprehending statistical data, processing and analysing it using descriptive statistical tools.
- CO2: gather knowledge about various probability concepts and distributions and their business applications.
- CO3: understand the relationship between two variables using concepts of correlation and regression and its use in identifying and predicting the variables.
- CO4: develop an understanding of the index numbers and their utility in daily life and stock market.
- CO5: become aware of the patterns revealed by the time series data and to use it to make predictions for the future.

Course Contents**Unit 1: Descriptive Statistics****1.1 Measures of Central Tendency**

- (a) Concept and properties of mathematical averages including arithmetic mean, geometric mean and harmonic mean.
- (b) Positional Averages including Mode and Median (and other partition values - quartiles, deciles, and percentiles) with graphic presentation.

1.2 Measures of Dispersion: absolute and relative.

Range, quartile deviation, mean deviation, standard deviation, and their coefficients; Properties of standard deviation/variance.

1.3 Moments: Calculation and significance; Skewness: Meaning and Measurement (Karl Pearson and Bowley's measures); Kurtosis.**Unit II: Probability and Probability Distributions****2.1 Theory and approaches of probability.****2.2 Probability Theorems: Addition and Multiplication (Proof not required).**

2.3 Conditional probability and Bayes' Theorem (Proof not required).

2.4 Expectation and variance of a random variable. Business Applications.

2.5 Probability distributions:

- (a) Binomial distribution: Probability distribution function, Constants, Shape, Fitting of binomial distribution.
- (b) Poisson distribution: Probability function (including Poisson approximation to binomial distribution), Constants, Fitting of Poisson distribution.
- (c) Normal distribution: Properties of Normal curve and computation of Probabilities.

Unit III: Simple Correlation and Regression Analysis

3.1 Correlation Analysis: Meaning and types of Correlation; Correlation Vs Causation; Pearson's co-efficient of correlation: computation and properties (proofs not required). Probable and standard errors; Rank correlation.

3.2 Regression Analysis: Principle of least squares and regression lines; Regression equations and estimation; Properties of regression coefficients; Relationships between Correlation and Regression coefficients; Standard Error of Estimate.

Unit IV: Index Numbers

4.1 Meaning and uses of index numbers; Construction of Index numbers: fixed and chain base, univariate and composite; Methods of constructing Index numbers: Aggregatives and average of relatives – simple and weighted.

4.2 Tests of adequacy of index numbers; Base shifting, splicing and deflating; Problems in the constructions of index numbers.

4.3 Construction and Utility of Consumer Price Indices; BSE SENSEX and NSE NIFTY.

Unit V: Time Series Analysis

5.1 Time Series Data; Components of time series; Additive and Multiplicative models.

5.2 Trend analysis; Fitting of trend line using principle of least squares – linear, second degree parabola and exponential; Shifting of Origin and Conversion of annual linear trend equation to quarterly/monthly basis and vice-versa; Moving averages.

5.3 Seasonal variations- Calculation of Seasonal Indices using Simple averages, Ratio-to-trend and Ratio-to-moving averages methods; Uses of Seasonal Indices.

Practical Lab

The students will be familiarized with software (Commonly used Statistical Packages) and the statistical and other functions contained therein related to formation of frequency distributions and calculations of averages, measures of dispersion, correlation and regression co-efficients, CPI, BSE SENSEX & NSE NIFTY. This will be evaluated through internal assessment.

References

- Anderson, Sweeney and William. *Statistics for Students of Economics and Business*. Cengage

- Gupta, S.P. and Gupta, Archana. *Statistical Methods*. Sultan Chand and Sons, New Delhi.
- Levin, Richard, David S. Rubin, Rastogi, and Siddiqui. *Statistics for Management*, Pearson Education.
- Thukral, J.K., *Business Statistics*, Taxmann Publications
- Vohra, N.D. *Business Statistics*, McGraw Hill.

Additional Resources:

- Siegel, Andrew F., *Practical Business Statistics*, McGraw Hill Publishing Co.2.
- Spiegel, M.D. *Theory and Problems of Statistics*, Schaum's Outline Series. McGraw Hill Publishing Co.

Note: Latest edition of text books may be used.

Teaching Learning Process

This course is well structured and sequenced attainment of knowledge and skills. It will constitute an important aspect of teaching learning process. The course would involve lectures, supported by group tutorials, computer lab practicals, open ended projects and self study.

Assessment Methods

The Assessment would include Theory examination of 75 Marks, Internal Assessment of 25 marks will include 10 marks for practical exam, 10 marks for class tests/assignments, and 5 marks for attendance. There shall be 4 Credit Hrs. for Lectures + one Credit Hr. (Two Practical Periods per week per batch) for Practical Lab + one credit Hr. for Tutorials (per group).

Keywords

Descriptive Statistics, Central Tendency, Dispersion, Skewness, Kurtosis, Moments, Correlation.

B.Com. : Semester III
Paper BC 3.2: INCOME TAX LAW & PRACTICE

Duration: 3 Hrs.**Marks: 100****Credits: 6****Course Objective**

To impart knowledge of laws pertaining to levy of income tax in India and to enable students to apply the same practically.

Course Learning Outcomes

After completing the course, the student shall be able to:

CO1: understand the basic concepts in the law of income tax and determine the residential status of different persons.

CO2: identify the five heads in which income is categorised and to compute income under the heads 'Salaries' and 'Income from House Property'.

CO3: compute income under the head 'Profits and gains of business or profession', 'Capital gains' and 'Income from other sources'.

CO4: understand clubbing provisions, aggregate income after set-off and carry forward of losses, and deductions allowed under the Income Tax Act.

CO5: compute tax liability of individuals and firms and understand the provisions of filing return of income.

Course Contents**Unit I : Introduction**

Basic concepts: Income; agricultural income; person, assessee; assessment year; previous year; Gross total income; total income; maximum marginal rate of tax; Permanent Account Number (PAN); *Residential status*; Scope of total income on the basis of residential status; Exempted income under section 10.

Unit II: Computation of income under different heads-1

Income from Salaries; Income from house property.

Unit III: Computation of income under different heads-2

Profits and gains of business or profession; Capital gains; Income from other sources.

Unit IV: Total income and tax computation

Income of other persons included in assessee's total income; aggregation of income and set-off and carry forward of losses; deductions from gross total income; rebates and reliefs

Unit V: Computation of total individuals and firms

Tax liability of individual and firm; Preparation of return of income; filing of returns: manually, online filing of returns of income & TDS; provision and procedures of compulsory on-line filing of returns for specified assesses.

Note:

1. There shall be a practical examination of 20 Marks on E-filing of Income Tax Returns using a software utility tool. The student is required fill appropriate Form and generate the XML file.

2. There shall be 4 credit hours for lectures + one credit hour (Two Practical Periods per week per batch) for practical lab + one credit hour for tutorials (per group)

· Practical Examination of 20 marks (External examiner). The practical exam will be of one hour.

· Theory exam shall carry 80 marks (Including Internal Assessment of 25 Marks) of a duration of 2.5 hours

References

- Ahuja, Girish and Ravi Gupta. *Systematic Approach to Income Tax*. Bharat Law House, Delhi.
- Singhania, Vinod K. and Monica Singhania. *Students' Guide to Income Tax*, University Edition. Taxmann Publications Pvt. Ltd., New Delhi.

Additional Resources

- *Current Tax Reporter*. Current Tax Reporter, Jodhpur.
- *Income Tax Reports*. Company Law Institute of India Pvt. Ltd., Chennai.
- *Corporate Professionals Today*. Taxmann. New Delhi.

Software

- 'Excel Utility' available at incometaxindiaefiling.gov.in
- Singhania, Vinod K. *e-filing of Income Tax Returns and Computation of Tax*, Taxmann Publication Pvt. Ltd, New Delhi. Latest version

Note: Latest edition of text books and soft-wares may be used.

Teaching Learning Process

The teaching learning process would include classroom lectures to introduce students to the law pertaining to the levy of income tax. This would be supported by case studies to enable an understanding of the practical implications of the income tax law. Further, to enable the students to apply the law practically, presentations by students and practical on online filing would be included in the teaching learning process.

Assessment Methods

The assessment methods would include end semester examination, assignments and class tests. Further, practical exams may be conducted to gauge the understanding of students regarding application of relevant provisions of the income tax law.

B.Com. (Hons.): Semester-III
Paper BCH 3.2: INCOME TAX LAW AND PRACTICE

Duration: 3 Hrs.**Marks: 100****Credits: 6****Course Objective**

This course aims to impart knowledge of law pertaining to levy of income tax in India. It also aims to enable the students to apply the same practically.

Course Learning Outcomes

After completing the course, the student shall be able to:

- CO1: understand the basic concepts in the law of income tax and determine the residential status of different persons.
- CO2: identify the five heads in which income is categorised and compute income under the heads 'Salaries' and 'Income from House Property'.
- CO3: compute income under the head 'Profits and gains of business or profession', 'Capital gains' and 'Income from other sources'.
- CO4: understand clubbing provisions, aggregate income after set-off and carry forward of losses, and deductions allowed under the Income Tax Act; and further to compute taxable income and tax liability of individuals and firms.
- CO5: develop the ability to file online returns of income.

Course Contents**Unit1:Introduction**

Basic concepts: Income; Agricultural income; Person; Assessee; Assessment year; Previous year; Gross Total Income; Total income; Maximum marginal rate of tax; Permanent Account Number (PAN) *Residential status:* Scope of total income on the basis of residential status; Exempted income under section 10.

Unit 2: Computation of Income under different heads-1

Income from Salaries; Income from House Property

Unit 3: Computation of Income under different heads-2

Profits and gains of business or profession; Capital gains; Income from other sources

Unit 4: Computation of Total Income and Tax Liability

Income of other persons included in assessee's 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; Five leading cases decided by the Supreme Court

Unit 5: Preparation of Return of Income

Filing of returns: Manually, on-line filing of Returns of Income & TDS; Provision & Procedures of Compulsory on-line filing of returns for specified assesses

References

- Ahuja, Girish and Gupta Ravi. *Systematic Approach to Income Tax*. Bharat Law House, Delhi.
- Singhania, Vinod K. and Singhania Monica. *Students' Guide to Income Tax, University Edition*. Taxmann Publications Pvt. Ltd., New Delhi.

Additional Resources

Software

- Vinod Kumar Singhania, e-filing of Income Tax Returns and Computation of Tax, Taxmann Publication Pvt. Ltd, New Delhi. Latest version
- 'Excel Utility' available at incometaxindiaefiling.gov.in

Journals

- *Current Tax Reporter*. Current Tax Reporter, Jodhpur.
- *Income Tax Reports*. Company Law Institute of India Pvt. Ltd., Chennai.
- *Corporate Professionals Today*. Taxmann. New Delhi.

Note: Latest edition of readings may be used

Teaching Learning Process

The teaching learning process would include classroom lectures to introduce students to the law pertaining to the levy of income tax. This would be supported by case studies to enable an understanding of the practical implications of the income tax law. Further, to enable the students to apply the law practically, presentations by students and practicals on online filing would be included in the teaching learning process.

Assessment Methods

The assessment methods would include end semester examination, assignments and class tests. Further, practical exams may be conducted to gauge the understanding of students regarding application of relevant provisions of the income tax law.

Keywords

Assessment Year, Previous Year, Assessee Person, Finance Act , Income, Income Tax, Standard Deduction.

Note:

There shall be 4 credit hours for lectures + one credit hour (Two Practical Periods per week per batch) for practical lab + one credit hour for tutorials (per group)

- Practical Examination of 20 marks (External examiner) on E-filing of income tax return using software utility tool. The practical exam will be of one hour. The student is required to fill appropriate form and generate the XML file.
- Theory exam shall carry 80 marks (Including Internal Assessment of 25 Marks) of a duration of 2.5 hours

B.Com. (Hons.): Semester-VI
Paper BCH 6.2: GOODS & SERVICES TAX (GST) AND CUSTOMS LAW

Duration: 3 Hrs.**Marks: 100****Credits: 6****Course Objective**

To impart knowledge of principles and provisions of GST and Customs Law, the important legislation dealing with indirect tax system in India; and to enable the students to apply the same practically.

Course Learning Outcomes

After completing the course, the student shall be able to:

- CO1: connect with the genesis of goods and services tax (GST), decipher the constitutional amendment carried out to install GST in India and comprehend the composition and working of GST council.
- CO2: understand the meaning of supply under GST law, differentiate between intra-state and inter-state supply, comprehend rules related to the place of supply and compute the value of supply.
- CO3: comprehend the utilization of input tax credit, and the reverse charge mechanism of paying GST and to know the procedure for claiming refund under GST law.
- CO4: understand the provisions for registration under GST along with special provisions such as those related to anti-profiteering; avoidance of dual control; e-way bills and penalties.
- CO5: know the basic concepts of Customs Act and to compute the assessable value for charging customs duty.

Course Contents**Unit 1: Introduction**

Constitutional framework of indirect taxes before GST (taxation powers of Union & State Government); Concept of VAT: meaning, variants and methods; Major defects in the structure of indirect taxes prior to GST; Rationale for GST; Structure of GST (SGST, CGST, UTGST & IGST); GST Council; GST Network; State compensation mechanism.

Unit 2: Levy and collection of GST

Taxable event- “Supply” of goods and services; Place of supply: intra-state, inter-state, import and export; Time of supply; Valuation for GST- valuation rules; Taxation of reimbursement of expenses; Exemption from GST: Small supplies and Composition scheme; Classification of goods and services: Composite and Mixed supplies.

Unit 3: Input Tax Credit

Eligible and ineligible input tax credit; Apportionments of credit and blocked credits; Tax credit in respect of capital goods; Recovery of excess tax credit; Availability of tax credit in special circumstances; Transfer of input credit (Input Service Distribution); Payment of taxes; Refund; Doctrine of unjust enrichment; TDS; TCS; Reverse Charge Mechanism; Job work.

Unit 4: Procedures and Special Provisions under GST

Registration; Tax Invoice; Credit and debit notes; Returns; Audit in GST; Assessment: Self-assessment; Summary and scrutiny; Taxability of e-Commerce; Anti-profiteering; Avoidance of dual control; e-way bills; Zero-rated supply; Offences and penalties; Appeals.

Unit 5: Customs Law

Basic concepts; Territorial waters; High seas; Types of custom duties; Valuation; Baggage rules & exemptions.

Note: In case of any subsequent notifications/amendments regarding GST or customs law by the government, the syllabus would be updated accordingly.

References

- Ahuja, Girish, Gupta Ravi, *GST & Customs Law*.
- Babbar, Sonal, Kaur, Rasleen and Khurana, Kritika. *Goods and Service Tax (GST) and Customs Law*. Scholar Tech Press.
- Bansal, K. M., *GST & Customs Law*, Taxmann Publication.
- Gupta, S.S. , *GST- How to meet your obligations (April 2017)*, Taxmann Publications
- Gupta, S.S., *Vastu and Sevakar*, Taxmann Publications, 2017
- Sahi, Shilpi. *Concept Building Approach to Goods & Service Tax, & Customs Laws*. Cengage
- Singhania V. K , *GST & Customs Lax*, Taxmann Publication.
- Sisodia Pushpendra, *GST Law*, Bharat Law House.

Additional Resources

- *The Central Goods and Services Tax, 2017*
- *The Constitution (One hundred and First Amendment) Act, 2016*
- *The Goods and Services Tax (Compensation to States), 2017*
- *The Integrated Goods and Services Tax, 2017*
- *The Union Territory Goods and Services Tax, 2017*
- *Vastu and Sevakar Vidhan*, by Government of India

Note: Latest edition of readings may be used

Teaching Learning Process

The teaching learning process would include classroom lectures to introduce students to the provisions of GST and customs law. This would be supplemented by case studies to enable an understanding of the practical aspects of GST and customs law. In addition, class presentations and class discussion to be included in the teaching learning process.

Assessment Methods

The assessment methods would include end semester examination and assignments. Further, class tests may be conducted to gauge the understanding of students regarding GST and customs and application of relevant tax provisions.

Keywords

State Compensation Cess, Job Work Way Bill, Inter State Spply, IGST, SGST, UTGST, CGST, GST Network

B. Com. : Semester IV
Paper BC 4.4 (c): PERSONAL TAX PLANNING

Duration: 3 Hrs.**Marks: 100****Credits : 4****Course Objective**

To provide basic knowledge of Income Tax and its planning to students in easily comprehensible manner with a view to equip them to use the legitimate tool of planning in their economic life.

Course Learning Outcomes

After completing the course, the student shall be able to:

CO1: understand the concept of Tax Planning and relevance of residential status to plan the scope of income.

CO2: apply critical thinking and problem solving skills to minimize tax liability.

CO3: devise tax planning strategy in relation to income from house property and business.

CO4: devise tax planning strategies w.r.t. capital gains and income from other sources.

CO5: understand provisions related to clubbing and certain deductions under Income Tax Act.

Course Contents**Unit I: Concept of Tax Planning**

- (i) Meaning of tax planning, tax avoidance, tax evasion and tax management; Objectives of tax planning; Case studies relating to tax planning, tax avoidance, tax evasion and tax management.
- (ii) Tax Planning with reference to residential status: Relevance of residential status in computing taxable income; Determination of residential status of an individual, HUF, company, other persons; Relationship between residential status and incidence of tax; Case studies relating to residential status.
- (iii) Provisions relating to concept of agricultural income; Tax treatment and tax planning of agricultural income.

Unit II: Tax Planning with Reference to Salary Income

- (i) Tax planning in respect of salary income: Bonus; Fees; Commission and allowances; Valuation of perquisites; Allowances; Retirement benefits like gratuity, leave encashment, pension tax relief under Section 89 (1) (arrears of salary).
- (ii) Case studies based on designing pay package.

Unit III: Tax Planning in relation to Income from House Property and Business Income

- (i) Tax Planning in respect of self-occupied house property, let-out house property, partly let out and partly self-occupied house property; and property used for business or profession of the assessee.
- (ii) Set-off and carry forward of house property losses.
- (iii) Tax planning related to Section 80C.
- (iv) Tax Planning related to business income covering only Presumptive schemes of computing business income (Section 44AD, 44ADA, 44AE).

Unit IV: Tax Planning in relation to Capital gains and other sources

- (i) Tax planning with reference to long-term and short-term capital assets and choice of price-inflation indexation; Capital gains on equity and non-equity financial instruments.
- (ii) Tax planning in relation to gifts received from relatives and non-relatives.

Unit V: Other Areas of Tax Planning

- i) Income of others' liable for clubbing.
- ii) Deductions under Sections 80C, 80CCD(1), 80CCD(1B), 80CCD (2), 80D, 80DD, 80DDB, 80E, 80G, 80TTA, 80TTB
- iii) Rebate under Section 87A.

References

- Ahuja, G. and Gupta, R., *Corporate Tax Planning and Management*. Bharat Law House, Delhi, 2017.
- Singhania, Vinod K. and Singhania, K., *Direct Taxes Law & Practice -With special reference to Tax Planning*. Taxmann Publications Pvt. Ltd., New Delhi, 2017.

Additional Resources

- Jain, R.K., *Ayakar Vidhan avam Likhankan*, Rajeev Bansal Publications, 2017.
- Mehrotra, H.C. and Goyal, S.P., *Ayakar Vidhan avam Likhankan (Income Tax Law and Accounts)*, Sahitya Bhawan, Agra, 2016.
- Mehrotra, H.C. and Goyal, S.P., *Direct Tax including Tax Planning & Management*. Sahitya Bhawan, Agra, 2017.

Note: Latest edition of text books may be used.

Teaching Learning Process

Classroom lectures; Case studies; Presentations; Class discussion.

Assessment Methods

End semester examination; Class participation; Assignments; Class tests.

Keywords

Tax Planning, Residential status, Agricultural Income, Perquisites, Allowances.

B.Com. (Hons.): Semester-VI
Paper BCH 6.3(d): CONSUMER AFFAIRS & CUSTOMER CARE

Duration: 3 Hrs.**Marks: 100****Credits: 6****Course Objective**

This paper seeks to familiarize the students with their rights and responsibilities as a consumer within the social and legal framework of protecting the consumers in India. It also provides an understanding of the mechanism available for address of consumer complaints and the role played by different agencies in establishing product and service standards. The student should be able to comprehend the business firms' interface with consumers and the related regulatory and business environment.

Course Learning Outcomes

After completing the course, the student shall be able to:

- CO1: understand the importance of consumer buying process and to identify the ethical and legal issues in advertisements and in packaging.
- CO2: learn how to pursue the consumer rights under consumer protection act 1986.
- CO3: understand the procedure of filing a complaint.
- CO4: analyse the role of industry regulators in consumer protection.
- CO5: comprehend the hearings, enquiry and appeal provisions.

Course Contents**Unit I Introduction**

Experiencing and Voicing Dissatisfaction: Concept of Consumer, Consumer buying process and Post-Purchase behaviour, Factors affecting voicing of consumer grievances, Alternatives available to Dissatisfied Consumers: Private action and Public Action; Conciliation and Intermediation for out-of-court Redressal.

Consumer and Markets: Nature of markets: online and offline, urban and rural; Concept of Price in Retail and Wholesale, Maximum Retail Price (MRP), Fair Price, Grey Market, GST, ethical and legal aspects of misleading advertisements and deceptive packaging; Concept of Consumerism, Consumer Organisations: Formation, functioning, and their role in consumer protection. Recent Developments in consumer protection in India.

Unit II The Consumer Protection Act (CPA), 1986

Objectives and Basic Concepts: Consumer rights and UN Guidelines on consumer protection, Consumer, goods, defect in goods, spurious goods and services, service, deficiency in service, unfair trade practice, restrictive trade practice.

Organisational set-up under the Consumer Protection Act: Advisory Bodies: Consumer Protection Councils at the Central, State and District Levels; Adjudicatory Bodies: District Forums, State Commissions, National Commission: Their Composition, Powers, and Jurisdiction (Pecuniary and Territorial), Role of Supreme Court under the CPA with important case law.

Unit III: Grievance Redressal Mechanism under the CPA, 1986

Filing and handling of Complaints: Who can file a complaint; Grounds of filing a complaint; Limitation period; Procedure for filing and hearing of a complaint; Disposal of cases; Relief/Remedy available; Temporary Injunction; Enforcement of order; Appeal; Frivolous and vexatious complaints; Offences and penalties.

Leading Cases decided under Consumer Protection law by Supreme Court/National Commission: Medical Negligence; Banking; Insurance; Housing & Real Estate; Electricity Supply; Telecommunication; Education; Defective Products; Unfair Trade Practices.

Unit IV: Consumer Protection in India

Quality and Standardisation: Voluntary and Mandatory standards; Indian Standards Mark (ISI), Ag-mark, Hallmarking, Consumer Grievance Redressal under the BIS Act, 2016; ISO 10000 suite.

Industry Regulators and Consumer Complaint Redressal Mechanism

Banking Ombudsman; Insurance Ombudsman; Telecommunication: TRAI; Food Products: FSSAI; Advertising Standard Council of India; Real Estate Regulatory Authority.

Unit V: Competition Act, 2002

Objectives and basic concepts: Consumer, goods, service; Prohibition of anti-competitive agreements; Prohibition of Abuse of Dominant Position; Regulation of Combination; Composition and Powers of Competition Commission of India, Complaints and Procedures For Investigation, Hearings and Enquiry and Appeal Provisions.

Note: Unit 2 and 3 refers to the Consumer Protection Act, 1986. Any change in law would be added appropriately after the new law is notified

References

- Aggarwal V. K. (2018) *Consumer Protection: Law and Practice*, Bharat Law House, Delhi
- Kapoor Sheetal, (2019) *Consumer Affairs and Customer Care, 2nd Edition*, Galgotia Publishing Company
- Rajya Laxmi Rao, (2012) *Consumer is King, 3rd Ed.* Universal Law Publishing Company
- Sharma, Deepa, (2011) *Consumer Protection and Grievance-Redress in India (LAP LAMBERT, Germany)*

Additional Resources

- Choudhary, R. N. (2005) *Consumer Protection: Law and Practice. 5th Ed.* Bharat Law House, Delhi.
- *Consumer Voice Magazine*

- *The Bureau of Indian Standards, 2016*
- *The Competition Act, 2002*
- *The Consumer Protection Act, 1986*
- *The Food Safety and Standards Act, 2005*
- E-books :- www.consumereducation.in
- Empowering Consumers e-book, www.consumeraffairs.nic.in
- www.bis.org
- www.delhistatecommission.nic.in
- www.ncdr.nic.in

Note: Latest edition of readings may be used

Teaching Learning Process

All the relevant cases and updated important judgements alongwith e-resources shall be used in lectures to explain the different concepts on the Consumer Protection Act, 1986, method of filing a complaint, provisions of the Consumer Protection Act, 1986.

Assessment Methods

Presentation/project, Tests, quizzes and role playing techniques may be used.

Keywords

Consumer Affairs, Customer Care