

Govt. Bilasa Girls P.G. (Auto.) College

Bilaspur (C.G.)

Department of Commerce

SYLLABUS

B.Com.Plain& B.Com.(Computer Application)

Semester **I**

2022-23

Govt. Bilasa Girls P.G. (Auto.) College, Link Road Bilaspur

Phone No. 07752-224249, Website www.bilasagirlscollege.ac.in



GOVT. BILASA GIRLS P.G. COLLEGE, BILASPUR (C.G.)

DEPARTMENT OF COMMERCE

COURSE STRUCTURE FOR I AND II SEMESTER OF B.COM/B.COM.

COMPUTER APPLICATIONS/ B.COM.(HONOURS/RESEARCH)

FOUR YEAR (8 SEMESTER) CBCS PROGRAMME

EFFECTIVE FROM SESSION 2022-23

SEMESTER	CORE COURSE(DSC) (Credit-04)	DISCIPLINE SPECIFIC COURSE (DSE) (Choose one from pool of courses) (Credit-04)	ABILITY ENHANCEM ENT COURSE (AEEC) (Credit-02)	GENERIC ELECTIVE (GE) (Choose one from pool of courses) (Credit-04)	SKILL ENHANCEMENT COURSE (SEC) (Choose one from pool of courses) (Credit-02)
I	Financial Accounting (BCCP-101) ✓		✓ 1.Environmental Studies Part I	Group A ✓ 1. Business Environment (BBCGE -101)	Group A ✓ 1. Communication and Documentation in Business (BBCSEC -101)
	Business law (BCCP-102) ✓			2. Business Ethics and Corporate Governance (BBCGE -102)	2. Mutual Fund Operations Distribution and Regulation (BBCSE -102)
	Business Organization (BCCP-103) ✓ Or Computer Fundamental (For B.Com. Computer Application) (BCCC-103)				
II	Corporate Accounting (BCCP-201)		1.Environmental Studies Part II	Group B 1. ✓ Management Principles (BBCGE -201)	Group B 1. Technical ✓ Knowledge About Banking Products and Process (BBCSE -201)
	Corporate Law (BCCP-202)			2. Production and Operations Management (BBCGE -202)	2. Collective Bargaining And Negotiation Skills (BBCSE -202)
	Entrepreneurship Development (BCCP-203) Or PC Software And Multimedia (For B.Com. Computer Application) (BCCC-203)				

Part A : Introduction

Environmental studies are the study of human interaction with the environment and in the interests of a solving complex problem. Environment includes which we are directly or indirectly dependent for our survival, whether it is living component like animal, plants or non living component like soil, air and water.

Program : Certificate Course		Class : B.A. I Semester	Year : 2022	Session : 2022-23
1	Course Code	Ability Enhancement Course (AEC)		
2	Course Title	Environmental Studies-I		
3	Course Type	Theory		
4	Pre-requisite (if any)	A student can have Higher secondary passed		
5	Objectives	The objective of environmental studies are : 1. Creating the awareness about environmental problems among people. 2. Imparting basic knowledge about the environmental and its allied problems. 3. Developing an attitude of concern for the environment.		
6.	Course Learning : Outcomes (CLO)	<ul style="list-style-type: none"> The Environmental studies major prepares students for careers as leaders in understand and addressing complex environmental issue from a problem-oriented interdisciplinary perspective. Appreciate the ethical, cross cultural and historical, context of environmental issues and the links between human and natural system. 		
7.	Credit Value	Theory : 2		
8	Total Marks :	Max. Marks :	Min. Passing Marks :	

Part B : Content of the Course

Total No. of Lecturer (in hours per week :

Total Lecturer :

No. of Lectures :

• **NATURAL RESOURCES :**

Renewable and nonrenewable resources :

Natural resources and associated Problem.

(a) Forest resources : Use and over-exploitation, deforestation, case studies, Timber extraction, mining dams and their effects on forests and tribal people.

(b) Water resources : Use and over – utilization of surface and ground water, floods, drought, conflicts...

- (c) Mineral resources : Use and exploitation, environmental effects of extracting and using mineral resources, case studies.
- (d) Food resources : World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilize-pesticide problems, water logging, salinity, case studies.
- (e) Energy resources : Growing energy needs, renewable and non renewable energy sources, use of alternate energy sources, case studies.
- (f) Land resources : Land as a resources, land degradation, man induced landslides, soil erosion and desertification – Role of an individual in conservation of natural resources.
 - Equitable use of resources for sustainable life – styles.

• ECOSYSTEMS

Concepts of an ecosystems. Structure and function of an ecosystem.

- Producers, consumers and decomposers
- Energy flow in the ecosystem.
- Ecological Succession.
- Food Chains, food webs and ecosystem.
- Introduction, types, characteristic features, structure and function of the following ecosystem :
 - a) Forest ecosystem.
 - b) Grassland ecosystem
 - c) Desert ecosystem
 - d) Aquatic ecosystems (Ponds, streams, lakes, rivers, oceans, estuaries.)

• BIODIVERSITY AND ITS CONSERVATION

- Introduction – Definition : genetic, species and ecosystem diversity.
- Biogeographically classification of India
- Value of biodiversity : consumptive use, productive use, social ethical, aesthetic and option values.
- Biodiversity at global, National and local levels.
- India as mega – diversity nation.
- Hot-spots of biodiversity :
- Threats to biodiversity habitat loss, poaching of wildlife, manwildlife conflicts.
- Endangered and endemic species of India.
- Conservation of biodiversity In situ and Ex-situ conservation of biodiversity.

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Part A: Introduction			
Program: Certificate Course	Class: B.Com. Semester I	Year:2022	Session:2022-2023
1	Course Code	BBCPC-101	
2	Course Title	FINANCIAL ACCOUNTING (PAPER -II)	
3	Course Type	Core Course	
4	Pre-requisite (if any)	Pass in Class XII	
5	Objectives	Objective: The course aims to help learners to acquire conceptual knowledge on financial accounting, to impart skills for recording various kinds of business transactions and to prepare financial statements	
6	Course Learning Outcomes (CLO)	After completion of the course, learners will be able to: 1. Apply the generally accepted accounting principles while recording transactions and preparing financial statements; 2. Prepare cash book and other accounts necessary while running a business; 3. Measure business income applying relevant accounting standards; 4. Evaluate the importance of depreciation in financial statements; 5. Prepare Trial balance and financial statements of sole proprietors. 6. Prepare accounts for inland branches, Department and not-for-profit organizations.	
7	Credit Value: 04	Theory : 04 Credit	
8	Total Marks: 100	Term end exam:80, Internal Assessment:20	Min. Passing Marks: 40

Part B: Content of the Course		
Total No. of Lecturer in per week:06		
Total Lectures:90		
Unit	Topics	No. of Lectures
I	<p>(a) Theoretical Framework:</p> <p>i. Accounting as an information system, the users of financial accounting information and their needs. Qualitative characteristics of accounting information. Functions, advantages and limitations of accounting. Branches of accounting. Bases of accounting: cash basis and accrual basis.</p> <p>ii. Financial accounting principles: Meaning, Generally Accepted Accounting Principles: entity, money measurement, going concern, cost, revenue recognition, realization, accruals, periodicity, consistency, prudence (conservatism), materiality and full disclosure.</p> <p>iii. Accounting Standard: Meaning, objectives, nature need and significance of accounting standard, International Accounting Standard only outlines, Accounting Standard in India.</p> <p>(b) Accounting Process</p> <p>Accounting Transaction : Concept of Double Entry System, Journal Rules of debit & Credit. Book of original records: Journal, Compound Journal Entry, opening Entry. Ledger, Sub-Division of</p>	25

	Journal: Cashbook.	
II	Business Income, Accounting for Depreciation, Provision, Reserves Funds: a. Business income: Concept of Revenue and Business Income, Measurement of business income; relevance of accounting period, continuity doctrine and matching concept in the measurement of business income; Objectives of measurement of Business income. b. Revenue recognition: Recognition of expenses and income. Recognition of expenses and income with a reference to AS 9 and AS 18. c. The nature of Depreciation. Accounting concept of depreciation. Factors in the measurement of depreciation. Methods of computing depreciation: straight line method and diminishing balance method, Annuity method, Depreciation fund method; Disposal of depreciable assets; change in method of Depreciation and its impact of on measurement of business income.	20
III	Trial balance and Financial Statements of Sole Proprietorship: a. Capital and revenue expenditures and receipts: general introduction only. b. Trial Balance: Meaning, Objects, Methods of preparing trial balance. c. Preparation of financial statements of non-corporate business entities - Sole Proprietorship.	20
IV	Accounting for Branch and Departmental and Not-for Profit Organizations: a. Accounting for Branch: Concept of Dependent branches; Branch Accounting - debtors system, stock and debtors' system. Independent branches: concept, accounting treatment with necessary adjustment entries; Incorporation of Branch Trial Balance in Head Office Books for home branches. B. Departmental Accounts: Meaning, Objectives, importance departmental stores ,Allocation of Indirect Expenses. c. Accounting for Not-for Profit Organisations.	25

Keywords:

Part C - Learning Resource

Text Books, Reference Books, Other Resources

Suggested Readings:

- Anthony, R. N. Hawkins, D. & Merchant, K. A. (2010). *Accounting: Text and Cases*. New York: McGraw-Hill Education India.
- Lal, J. & Srivastava, S. (2012). *Financial Accounting Text & Problems*. Mumbai: Himalaya Publishing House.
- Shukla, M. C. Grewal, T. S. & Gupta, S. C. (2016). *Advanced Accounts*. Vol.-I. New Delhi: Sultan

Chand .

Maheshwari, S. N. Maheshwari, S. K. & Maheshwari, S. K. (2018). *Financial Accounting*. New Delhi: Vikas Publishing House Pvt. Ltd.

Sehgal, D. (2014). *Financial Accounting*. New Delhi: Vikas Publishing House Pvt. Ltd.

Goyal, B. K. & Tiwari, H. N. (2019). *Financial Accounting*. New Delhi: Taxmann Publication.

Tulsian, P. C. (2002). *Financial Accounting*. Chennai: Pearson Education.

Shukla, Dr. S. M. *Financial Accounting*. Agra: Sahitya Bhavan, (Both Hindi & English)

Karim, Khanuja and Mehta, *Financial Accounting*. Agra: SBPD Publishing House (Both Hindi & English)

Gupta and Sanse, *Financial Accounting*. Jaipur :Ramesh Book Depot.

Singh, SK, *Financial Accounting*. Agra: SBPD Publications. (Both Hindi & English)

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

Online resources (Try to include similar course available on SWAYAM/NPTEL/CEC etc.)

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Part A: Introduction			
Program: Certificate Course		Class: B.Com. Semester I	Year: 2022 Session: 2022-2023
1	Course Code	BBCPC-102	
2	Course Title	BUSINESS LAW (PAPER –III)	
3	Course Type	Core Course	
4	Pre-requisite (if any)	Pass in Class XII	
5	Objectives	The course aims to give the learners a broad understanding about important aspects of legal environment of business; to make them study how various special contracts are brought into force; and to impart knowledge about legal agreement so that they get acquainted with the process of establishing legal relationships and to have knowledge of various measures protecting the interest of the consumers.	
6	Course Learning Outcomes (CLO)	<p>After the completion of the course, the learners will be able to:</p> <ol style="list-style-type: none"> 1. Understand basic aspects of contracts for making the agreements, contracts and subsequently enter valid business propositions. 2. Be able to recognize and differentiate the special contracts and identify their appropriate usage at varied business scenarios 3 Equip the students about the legitimate rights and obligations under The Sale of Goods Act 4. Describe the significant provisions of the Competition Act to prevent practices having adverse effect on competition and provisions of the Consumer Protection Act to protect the interest of the consumers. 5. Enable with skills to initiate entrepreneurial ventures as LLP 6. Explain the law governing regulation and management of foreign exchange under FEMA. 	
7	Credit Value: 04	Theory: 04 Credit	
8	Total Marks:100	Term end exam:80,Internal Assesment:20	Min Passing Marks: 40

Part B: Content of the Course		
Total No. of Lecturer per week: 06 Total Lectures:90		
Unit	Topics	No. of Lectures
I	Law of Contract (1872): Nature of contract, Classification , Offer and acceptance, Capacity of parties to contract, free consent, Considerations, Agreement declared void. Performance of contract, Discharge of contract, Remedies for breach of contract.	25
II	Special Contract : Contract of Indemnity, Contract of Guarantee Bailment contracts and Pledge, Contract of Agency	20

III	Sale of Goods Act, 1930 ;Formation of contracts of sale, Goods and their classification, price, Conditions and warranties, Transfer of property in goods, Performance of the contract of sales, Unpaid seller and his rights, sale by auction, Hire purchase agreement Consumer Protection Act, 2019 : Important definitions, Consumer Disputes Redressal Commission, Measures to Prevent Unfair Trade Practices, Offences and Penalties.	15
IV	Limited Liability Partnership Act, 2008 : Formation and incorporation of LLP, Partners and their relations, financial disclosures, conversion into LLP, Foreign LLP, Winding up and dissolution. Negotiable Instrument, Act 1881 : General Introduction, Parties to a Negotiable Instrument, Negotiation and Presentment, Payment and Interest. Discharge from Liability and Notice of Dishonour, Noting and Protesting, Crossing of a cheque, Hundies. New Penal Provisions as to dishonor of a Cheque . Competition Act, 2002 : Objectives and basic concepts, Consumer, goods, service, Prohibition of anti-competitive agreements, Prohibition of Abuse of Dominant Position.	20

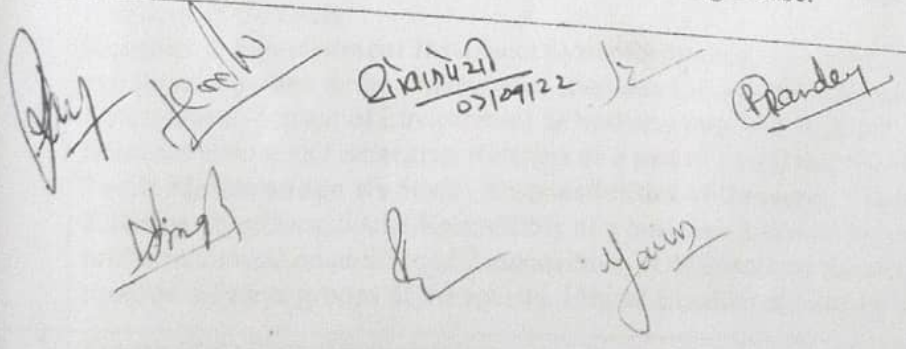
Keywords:

Part C - Learning Resource

Text Books, Reference Books, Other Resources

Suggested Readings:

- Bose, D. C. (2008). Business Law. New Delhi: PHI Limited.
- Chopra, R. K. (2015). Business Laws. New Delhi: Himalaya Publishing House.
- Kuchal M.C. Business Law. Delhi: Vikas Publishing House. (English medium)
- Kapoor N.D. Business Law. New Delhi: Sultan Chand & Sons. (English medium)
- Vaishnav, J.K. Business Law. Agra. Sahitya Bhawan publication. (English medium)
- Agrawal, R.C.; Business Regulatory Framework. Agra: SBPD Publishing House. (Hindi medium)
- Bulchandani, K.R.; Business Law. Mumbai: Himalaya Publishing House. (Both Hindi and English medium)
- Navlakha, R.L.; Business Law. Jaipur: Ramesh Book depot. (Both Hindi and English medium)
- Ranjele, A.K.; Business Regulatory Framework. Agra: Ram Prasad & Sons. (Hindi medium)
- Rupia, O.P.; Business Regulatory Framework. Agra: SBPD Publishing House.



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Part A: Introduction			
Program: Certificate Course	Class: B.Com. Semester I	Year: 2022	Session: 2022-2023
1	Course Code	BBCPC-103	
2	Course Title	Business Organization (PAPER-IV)	
3	Course Type	Core Course	
4	Pre-requisite (if any)	Pass in Class XII	
5	Objectives	To acquaint learners with the basics of business concepts and functions, forms of business organization, and functions of management.	
6	Course Learning Outcomes (CLO)	<p>After completion of the course, the learners will be able to:</p> <ol style="list-style-type: none"> 1. Acquire the knowledge of business, profession, partnership firm and joint stock company, and distinguish and explain each form of business. 2. Understand Business & Environment Interface. And social responsibility of business. 3. Understand the importance of business and its types, factors influencing the size of firms, classifications and importance of plant layout and equipments. 4. Analyze the cooperative organization. 5. Analyze the various source of finance and role of chamber of commerce in business promotions. Develop the analytical skill of business finance. 6. Understand the various business Combinations. 	
7	Credit Value: 04	Theory: 04 Credit	
8	Total Marks: 100	Term end exam: 80, Internal Assessment: 20	Min Passing Marks: 40
Part B: Content of the Course			
Total No. of Lecturer (in per week): 06			
Total Lectures: 90			
Unit	Topics		No. of Lectures
I	<p>Concept and Forms of Business Organizations Concepts of Business, Trade, Industry and Commerce, Objectives and functions of Business.</p> <p>Business & Environment Interface: System Approach, Business system and its sub systems & their interaction, Business Environment Kinds of Environment, Impact of Environment or business interface between Business Nature and strategies, Business as a part of Economic System.</p> <p>Profit Maximization v/s Social Responsibilities of Business: Types of Business objectives, Social Responsibility of a business, Conflict between profit maximization and Social Responsibility. Obligation of business towards different groups of the society. Ethical Conduct & Human Values.</p>		25
II	<p>Forms of Business Organization: Sole proprietorship: Meaning, characteristics, advantages and disadvantages of sole proprietorship.</p>		25

	<p>Partnership: Meaning, characteristics, kinds, advantages and disadvantages of Partnership, kinds of partners, partnership deed. Registration, Dissolution.</p> <p>Joint Stock Company- Meaning, characteristics, advantage and disadvantage. Kinds of Companies.</p> <p>Hindu undivided family: Meaning, characteristics, advantages and disadvantages of Hindu undivided family</p>	
III	<p>Location of Business Enterprise: Factors affecting Industrial Location, selection of site, Urban & Sub-Urban sites, concentration of Industries, Need for balanced regional Development. Government Policy on Industrial Location, Location Policies in India since independence, Industrial estates, Weber's Theory of Location, & its Appraised</p> <p>Rationalisation: Meaning, features, objectives, factors, advantages, objections against Retionalisation.</p>	25
IV	<p>Business Combinations: Concept, Causes, Types, Benefits and Evils of Business Combinations. Business Associations, Trade. Association, Chambers of Commerce, Brief Study of Organisation, Objectives, function of FICCI, CII, ASSOCHAM, AIMO, AIOE.</p> <p>Sources of business finance: Short term and long term.</p>	15
Keywords:		

Part C - Learning Resource

Text Books, Reference Books, Other Resources

Suggested Readings:

- Gupta, C. B. (2011). Modern Business Organization. New Delhi: Mayur Paperbacks.
- Kaul, V. K. (2012). Business Organization and Management. Text and Cases. New Delhi: Pearson Education.
- Dr. Neeru Vasishth, Principals of Business Organisation. New Delhi: Taxman.
- Kothari, Milind. Business Organisation, Jaipur; Ramesh Book Depot.
- Mishra and Saxena, Business Organisation and Management. Agra: SBPD publishing house.
- Gupta O. P. Business Organisation and Management. Agra: SBPD Publications.
- Agrawal R. C, Business Organisation and Management. Agra: SBPD Publishing House.
- Sharma, R.K. and Gupta S.K., Business Organisation (Hindi). New Delhi: Kalyani Publishers.
- Asthana, Padmakar & Sahai, I.M.; Business Organisation. Sahitya Bhawan Publications, Agra.
- Tripathi, Sashikant & Shukla Ajay; Business Organisation. Thakur Publishers, Lucknow.
- Note: Learners are advised to use latest edition of text books

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Part A: Introduction

Program: Certificate Course		Class: B.Com.(Computer Application) Semester I	Year: 2022	Session: 2022-2023
1	Course Code	BBCCC-103		
2	Course Title	Computer fundamental (PAPER-IV)		
3	Course Type	Core Course		
4	Pre-requisite (if any)	Pass in Class XII		
5	Objectives	To understand the meaning and basic components of a computer system and learn generation, classification and application of computer software and hardware to solve basic information systems problems.		
6	Course Learning Outcomes (CLO)	<p>At the end of this course, the students will be able to</p> <ol style="list-style-type: none"> 1. Describe the organization and operation of a computer processor, primary and secondary memory, and peripheral devices and to give computer specifications. 2. Understand the concepts, structure, types and design of operating Systems. 3. Explain the representation of data and information in computer systems and use standard word, spreadsheets, and graphics generation packages. 4. Recognize when to use each of the Microsoft Office programs to create professional and academic documents and will have a working knowledge of paragraph formatting, macro and mail merge in MS-Word. 5. Create presentation by adding slides, applying animations, set times to slides, linking to other files. 		
7	Credit Value:04	Theory : 03Credit Practical :01Credit		
8	Total Marks:100	Term end exam:60,Internal Assesment:15 Prectical Exam:25	Min Passing Marks :40	

Part B: Content of the Course

Total No. of Lecturer in per week:06
Total Lectures:70

Unit	Topics	No. of Lectures
I	<p>Computer System: characteristics and capabilities. Computer hardware and software block diagram of a computer. Different data processing- data, data processing system, storing data, processing data. Types of computers: Analogue, Digital, Hybrid, General and special purpose computers. Generations of computers. Computer Systems: Micros, Minis and Main-frames. Limitations of Micro Computer. Number systems Decimal Number system. Binary number system, Octal and hexadecimal number system, 1's and 2's complement Codes: ASCII, EBCDI Codes, Gray code and BCD.Logic Gates: AND, OR, NOT, GATES and their Truth tables, NOR, NAND and XOR gates.</p> <p>Introduction to Input Devices: Categorizing Input Hardware, keyboard and Direct Entry –Card Readers, Scanning Devices –O.M.R., Character</p>	20

	Readers, Thumb Scanner, MICR, Smart Cards, Voice Input Devices, Pointing Devices –Mouse, Light Pen, Touch Screen. Computer Output : Output fundamentals, Hardcopy output devices, Impact printers, Non-Impact Printers, Plotters, Computer output Microfilm/Microfiche(COM) systems, Softcopy Output Devices, Cathode Ray Tube, Flat Screen Technologies, Projectors, Speakers.	
II	Central Processing Unit: The Microprocessor, control unit. A.L.U., Registers, Buses, Main Memory, Main Memory (RAM) for microcomputers, Read Only Memory (ROM) Storage Devices: Storage Fundamentals. Primary and Secondary Storage, Data Storage and Retrieval Methods –Sequential, Direct and Indexed Sequential, Tape Storage and Retrieval Methods Tape storage devices, characteristics and limitations, Direct access storage and microcomputers –Hard disks, disk cartridges, direct access Storage Devices for large computer systems. Mass storage systems and Optical disks, CD ROM.	15
III	System Software: System software Vs. Application Software, Types of System Software, Introduction and Types of Operating Systems. Boot Loader, Diagnostic Programs, BIOS, Utility Programs. Application Software: Microcomputer Software, Interacting with the System, Trends in PC software, types of application software, difference between program and packages. Computer languages: definition, generations of computer language, types of languages. Language Processors: Assembler, Interpreter, Compiler, Linker and Loader. Programming constructs Algorithm and flowchart.	15
IV	DOS: History and versions of DOS, fundamentals of DOS. Microsoft Windows: OperatingSystem-Definition and functions, basics of Windows. Basic components of windows,icons,typesoficons, taskbar, activating windows, using desktop, title bar, running application, exploring computer, managing files and folders, copying and moving files and folders. Control panel-display properties, adding and removing software and hardware, setting date and time, screen saver and appearance MSOffice: Word -Creating & editing .word documents, formatting documents, aligning documents, formatting text in tables, insert& delete cells, rows & columns, use bulleted & numbering, checking spelling&grammar,insertingClipArt,workingtemplates,Creatingtemplates, working with Mail-Merge, Writing the Form letter, Merging Form documents, Merging to label, Working with Mailing lists and Data Sources, Selecting Merge 'Records, Creating Macro, Running Macro. Presenting with power point : Creating presentation, working with slides, Different type of slides, setting page layout, selecting background & applying design,graphics to slide, adding sound &movie, crating chart &graph, playing slide show, slide transition, advancing slides, setting time, rehearsing timing, animating slide, -animating objects, running the show from windows.	20

Suggested Readings:

- E. Balagurusamy, Fundamentals of Computers, McgrawHill Education.
- Sinha Priti and Sinha P.K., Computer Fundamental: Concepts, System and Applications, BPB Publications, New Delhi
- Sinha Priti and Sinha P.K., Computer Fundamentals(HINDI), BPB Publications, New Delhi
- Goel, Anita., Computer Fundamentals, Pearson
- Rajaraman, V and Adabala, Neeharika., Fundamentals of Computers, PHI Learning

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Part A: Introduction

Program: Certificate Course		Class: B.Com.Semester I	Year: 2022	Session: 2022-2023
1	Course Code	BBCGE-101		
2	Course Title	Business Environment(Paper-V)		
3	Course Type	Generic Elective		
4	Pre-requisite (if any)	Pass in Class XII		
5	Objectives	This paper aims at acquainting the students with the emerging issues in business at the national and international level in the light of the policies of liberalization and globalization.		
6	Course Learning Outcomes (CLO)	<p>At the end of this course, the students will be able to</p> <ol style="list-style-type: none"> 1. Understand the relationship between environment and business applying the environment analysis techniques in Practice. 2. Understand the various social and economic problems and factors that affect economic growth. 3. Familiarize with the Nature of local business environment and its component. 4. Acquaint students will govt. policies and different roles for the emergence, upliftment and smooth functioning of business organization. 5. The students will be able to demonstrate and develop conceptual framework of business environment and generate interest in international business 		
7	Credit Value:04	Theory : 04 Credit		
8	Total Marks:100	Term end exam:80,Internal Assesment:20	Min Passing Marks :40	

Part B: Content of the Course

Total No. of Lecturer in per week:06

Total Lectures:90

Unit	Topics	No. of Lectures
I	Business Environment: Concept, Components and Importance, Factors Affecting Business Environment, Economic System Economic Trend (Overview): Income, Saving & Investment, Trade & Balance of Payment.	20
II	Economic Problem of Growth: Inflation ,Parallel Economy Industrial Sickness . Economic Factors of Growth: Foreign Direct Investment (FDI), Foreign Portfolio Investment (FPI), Micro, Small and Medium Enterprises (MAMEs).	25
III	Economic Planning in India: Need, Objective, Strategy, Review of Previous Plan, NITI AAYOG. Role of Government: Monetary & Fiscal Policy, Industrial Policy Industrial Licensing, Privatization, Liberalization, Globalization, Demonetization, Disinvestment, Foreign Exchange	25

IV	Management Act 2000. International Environment: Trends in World Trade & The Problems of Developing Countries, Foreign Trade & Economic Growth, Export-Import Policy International Economic Groups: GATT, WTO, UNCTAD, World Bank, IMF, TRIPS, TRIMS Regional Trade Agreements: European Union (EU), ASEAN, SAARC, NAFTA	20
Keywords:		

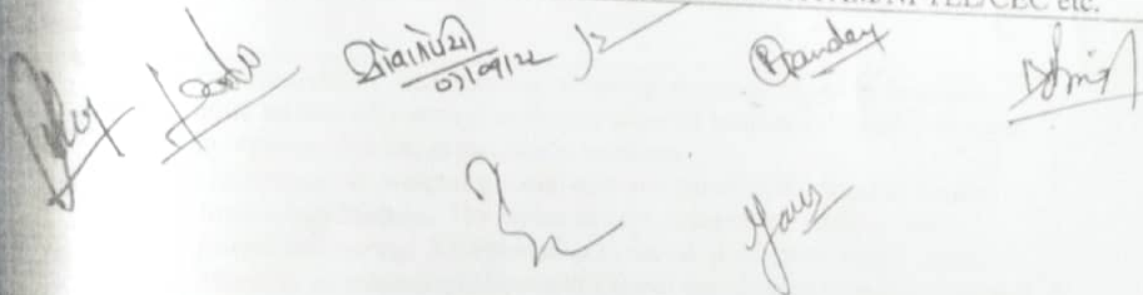
Part C - Learning Resource

Text Books, Reference Books, Other Resources

Suggested Readings:

Text Books:

1. Cherunilam, Francis. Business Environment. Mumbai: Himalaya Publishing House
 2. K. Aswathapa, Essential of Business Environment, Himalaya Publishing House
 3. Sundaram & Black; The International Business Environment; Prentice Hall, New Delhi.
 4. Misra S.K. and Puri V.K.; Indian Economy; Himalaya Publishing House, New Delhi.
 5. Pailwar, Keshav Veena. Business Environment. New Delhi: PHI, Publication
 6. Sinha V.C. and Sinha Pushpa. Business Environment (Hindi and English). Agra: SBPD Publishing House
 7. Kishiswar, Vinay. Vyavsayik Paryavaran. Agra SBPD Publications.
 8. Deyal, Gupta, Soni. Business Environment. Jaipur: RBD Publication.
 9. Swami, Gupta, Vaishnav. Economic and Business Environment. Jaipur: RBD Publication.
- Online resources (Try to include similar course available on SWAYAM/NPTEL/CEC etc.)


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Program: Certificate Course		Part A: Introduction		
		Class: B.Com.Semester I	Year: 2022	Session: 2022-2023
1	Course Code	BBCGE-102		
2	Course Title	BUSINESS ETHICS & CORPORATE GOVERNANCE		
3	Course Type	Generic Elective (Paper-V)		
4	Pre-requisite (if any)	Pass in Class XII		
5	Objectives	The objective of this paper is to make the students aware about the importance of ethics in the business, practices of good governance to encourage moral imagination and heightening sensitivity towards the ethical dimension of managerial problems.		
6	Course Learning Outcomes (CLO)	At the end of this course, the students will be able to understand the business ethics. to Analyze corporate social Responsibility. to analyze various ethical codes in corporate governance. to Analyze the Employees conditions and Business Ethics.		
7	Credit Value 04	Theory : 04Credit		
8	Total Marks:100	Term end exam:80,Internal Assesment:20		Min Passing Marks :40

Part B: Content of the Course

Total No. of Lecturer in per week:06

Total Lectures:90

Unit	Topics	No. of Lectures
I	Business ethics: Introduction, Meaning of ethics, Types of business ethic issues, why ethical problems occur in business, Ethical dilemmas in business Ethical principles in business, Utilitarianism: weighing social cost and benefits, Rights and duties Justice and fairness, The ethics of care, Integrating utility, rights, justice and caring, An alternative to moral principles, virtue ethics. Morality in international context Ethical decision making-personal and professional moral development and moral reasoning Computer ethics and business. Computer crime, Computers and corporate responsibility Property: information and software, Computer and privacy Professional ethics: Ethics in international business	25
II	Corporate governance: concept, Need to improve corporate governance standards, Features of good governance. Corporate governance abuses. Role played by regulators to improve corporate governance. Different Approaches to Corporate Governance, Leadership and Corporate Governance, Different models of Corporate Governance, Landmarks of Corporate Governance,Rights and Privileges of shareholders. Investor's Problem and protection,Corporate Governance and Other Stakeholders, Board of Directors; Role,Duties and Responsibilities of Auditors, Bank and Corporate Governance, Business ethics and Corporate Governance. Indian experience- imperatives,CII code of best practices, Kumar	20

	Mangalam Birla, Naresh Chandra, Narayan Murthy committee report, Accounting standards and corporate governance Corporate governance rating- need, importance, process, parameters.	
III	<p>Moral issues in business: Importance of moral issues and reasoning, Principles of moral reasoning, Quality of work life, implications of moral issues in different functional areas of business like finance, HR and marketing.</p> <p>Whistle blowing: Kinds of whistle blowing, Blowing as morally prohibited, Whistle blowing as morally permitted, Whistle blowing as morally required, precluding the need for whistle blowing.</p> <p>Marketing truth and advertising: Marketing, Advertising, Truth and advertising, Manipulation and coercion, Allocation of moral responsibility in advertising.</p> <p>Trade secrets, corporate disclosure, insider trading: Trade secrets, corporate disclosure, insider trading.</p> <p>Accounting, finance, corporate takeovers: Accounting finance and banking, corporate restructuring and takeovers.</p> <p>Discrimination, affirmative action, and reverse discrimination: Equal employment opportunity, Affirmative action, Preferential hiring</p> <p>Environmental protection: Safety and acceptable risk, Environmental harm, Pollution and its control, Product safety and corporate liability, strict liability.</p>	25
IV	<p>Corporate social responsibility: Meaning, Evolution of corporate social responsibility, Limits of corporate social responsibility, Voluntary responsibility Vs. Legal requirements, Profit maximization vs. social responsibility Socially Responsive Management: Strategies of response, formulating socially responsive strategies. Implementing social responsiveness, making a social strategy work, Conceptual framework of social responsibilities of business, SWOT analysis for evaluating organizational framework for discharging social responsibility, Financial incentives for social responsibility, Role of self regulation in discharge of social responsibility</p>	20

Keywords:

Part C - Learning Resource

Text Books, Reference Books, Other Resources

Suggested Readings:

- A.C. Fernando-Business Ethics, Prentice Hall, Latest Edition.
- Andrew Crane and Dark Matter- Business Ethics,Oxford Publications.
- AdrainDavies.,Best Practices in Corporate Governance (Gower),Latest Edition.
- A.C. Fernando .,Corporate Governance –Principles , Policies, and Practices (PearsonEducation).
- M.Jennings-Business Ethics , Latest Edition.
- Hartman-Business Ethics,Latest Edition.
- MannuelG.Velasquez-Business Ethics-Concepts and Cases.
- Corporate Governance – Solomon Wiley Student Edition.
- Christine and Mallin-Corporate Governance,Oxford Publication.
- Bob Tricker-Corporate Governance,Oxford Publication.

Balasubramanyam: Business Communication; Vikas Publishing House, Delhi.
Mishra Vinod : Business Communication(Hindi); Sahitya Bhawan Publication ; Agra.
Kaul : Effective Business Communication; Prentice Hall, New Delhi.
Patel V.R., Essentials of Communication ; Greenspan Publications, New Delhi.
Sengupta J. Business Communication; The Real World and Your Career, Allied Publishers ,New
Delhi.
Mishra . Shukla & Patel : Business Communication(Both Hindi and English) SBPD Publishing
House. Agra.
Wilson. K., & Wauson, J. (2011). *The AMA Handbook of Business Documents: Guidelines and
Sample Documents That Make Business Writing Easy*. New York: AMACOM.
Online resources (Try to include similar course available on SWAYAM/NPTEL/CEC etc.)

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Part A: Introduction			
Program: Certificate Course	Class: B.Com./B.B.A.SemesterI	Year: 2022	Session:2022-2023
1	Course Code	BBCSE- 101	
2	Course Title	COMMUNICATION AND DOCUMENTATION IN BUSINESS	
3	Course Type	Skill Enhancement Course(Paper-VI)	
4	Pre-requisite (ifany)	Pass in class XII	
5	Objectives	The course aims to enhance written and verbal communication/ presentation skills amongst the learners and ability to frame effective documentation both in digital and non-digital environment.	
6	Course Learning Outcomes (CLO)	At the end of this course, the students will be able After completion of the course, learners will be able to: 1. Realize the significance of effective communication in business; 2. Learn business vocabulary and understand varied ways/methods to present business plans; 3. Gain knowledge on drafting of official letters and documents; 4. Develop appropriate skills for report writing and different ways of documentation; 5. Explain the role of information technology for enabling business communication and documentation .	
7	Credit Value: 02	Theory :02 Credit	
8	Total Marks:50	Term end exam:40,Internal Assesement:10	Min Passing Marks :20

Part B: Content of the Course		
Total No. of Lecturer (in per week):03		
Total Lectures: 45		
	Topics	No. of Lectures
I	(i)Communication Roles and Flows in Organisations Meaning, definitions, concept and significance, models and process of communication (with reference to Mintzberg's managerial roles) and documentation in business. Basic forms of communicating. Communication and process; principles of effective communication; Theories of communication; Self-Development and Communication; Development of positive personal attitudes, SWOT analysis. (ii)Corporate Communication: Formal and Informal communication networks; Grapevine; Miscommunication (Barriers); improving communication. Practices in business communication; Group discussions; Seminars; Effective Listening: Principles of effective listening; Factor affective listening exercises; Oral, Written, and video session, Audience analysis and feedback.	15
II	(i)Business Language and Presentation Business, commercial and managerial vocabulary – terms used in trade, business plans/ proposals, presenting business plans.	15

<p>multimedia corporate presentations</p> <p>(ii) Business Correspondence Inviting quotations, sending quotations, placing orders, Social and public relations correspondence; Reading and writing shorter business messages – invitations, thank you notes, greetings and congratulations.</p>	
<p>(i) Technology and Business Communication Use of digital platforms in business communication; Handling online orders, complaints and other sales correspondence, use of social media tools for advertising, buying and selling; publicizing business ideas through blogs, web-pages etc.; online business communities; webinars and conference calls. Privacy and data security issues in business communication</p> <p>(ii) Business Documentation Drafting simple contracts and deeds (non-legal); Project on legal documentation for bank transactions; Property documentation; Contract of employment etc.; note-sheet; Creating, storing/ archiving and retrieving folders/ documents. Document sharing and collaborative working; Privacy and data security issues in business documentation</p>	15

Practical Exercises:

Learners are required to:

Interview employees of some organisation to find out communication issues and challenges.

Make a vocabulary of various terms used in business documentation.

Select some samples of business correspondence and documentations and find out their effectiveness;

Visit the social media account of any one reputed well-established organisation and another of a developing organisation. Compare the difference in communication, persuasion, and marketing methods, highlight the ways in which both the organisation can learn from one another

Keywords:

Part C - Learning Resource

Text Books, Reference Books, Other Resources

Suggested Readings:

Andrews, D. C., & Andrews, W. D. (2003). *Management Communication: A Guide*. Boston: Cengage Learning.

avor, N. (2012). *Business Writing in the Digital Age*. California: SAGE Publications.

ey, M. E., & Loewy, D. (2013). *Essentials of Business Communication*. Boston: Cengage Learning.

ter, K., & Kaczmarek, S. (2009). *Business Communication: Building Critical Skills*. New York: McGraw Hill Education.

man, A. (2017). *Business Communication: In Person, In Print, Online*. Boston: Cengage Learning.

ley, T. (2005). *Communication for Business*. London: Pearson Education.

awal P.K, Mishra A.K., Business Communication(Hindi): Sahitya Bhawan Publication ;Agra.

Lyne Sharp Paine, Cases in Leadership, Ethics and Organizational Integrity- A strategic Perspective, 2000.
Economic India, Reports on Corporate Governance, Academic Foundation, 2004.
Incrant Dube- Corporate Governance, LexisNexisButterworths Wadhwa, 2009.
Fredrick Lawrence and Williams- Society and Business
K.M. Mittal - Social Responsibility of Business.
Tom MC Evans - Managing Values and Believes in Organization.
LuthansHodgett and Thompson - Social Issues in Business.
Adrian Davies -Strategic Approach to Corporate Governance.
N. Gopalsamy - Corporate Governance a new paradigm.
N. Balasubramaniam - Corporate Board and Governance.
Online resources (Try to include similar course available on SWAYAM/NPTEL/CEC etc.)

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Raj
Kishor
Rishika
02/09/22
Ravi
Mansu
Ding

Part A: Introduction

Program: Certificate Course		Class: B.Com./B.B.A.Semester I	Year: 2022	Session: 2022-2023
1	Course Code	BBCSE-102		
2	Course Title	MUTUAL FUND OPERATIONS, DISTRIBUTION, AND REGULATIONS		
3	Course Type	Skill Enhancement Course(Paper-VI)		
4	Pre-requisite (if any)	Pass in class XII		
5	Objectives	The learners will be able to understand different products of mutual fund investment along with the regulations, research, types, process and sales strategies for mutual fund market in India. The learners will be equipped to execute sale in the mutual fund market and should be a ready resource for absorption for companies after completion of this course		
6	Course Learning Outcomes (CLO)	At the end of this course, the students will be able 1. Summarize the structure of mutual fund market in India; 2. Describe the role of different regulators; 3. Explain the regulations, process and objectives of offer document; 4. List down the mandatory disclosures and content points of offer document; 5. Define the commission structure; 6. List the pre-requisites of becoming a distributor; 7. Demonstrate code of conduct policy.		
7	Credit Value: 02	Theory :02 Credit		
8	Total Marks:50	Term end exam:40, Internal Assesment:10	Min Passing Marks :20	

Part B: Content of the Course

Total No. of Lecturer in per week:03
Total Lectures:45

	Topics	No. of Lectures
I	Mutual fund operations and regulatory environment a. Structure of mutual fund industry in India b. Regulators and their role c. Pricing, key accounting, and reporting requirements d. Role of SEBI in regulation e. Code of Ethics of AMFI f. Investor right and obligations g. Consolidated account statement.	15
II	Offer document a. Regulations with respect to offer document for NFO b. Process of NFO and steps involved in marketing an NFO c. Objectives of information disclosure in an offer document d. Objectives and contents of the Statement of Additional Information (SAI) and related regulations e. Objectives and contents of the Scheme Information Document (SID) and related regulations f. Key Information Memorandum (KIM) and related regulations	15

	Fund distribution and sales practices a. Pre-requisites to become a mutual fund distributor b. Sales practices and commission structure c. Types of commissions and transaction charges d. Code of conduct specified by AMFI.	15
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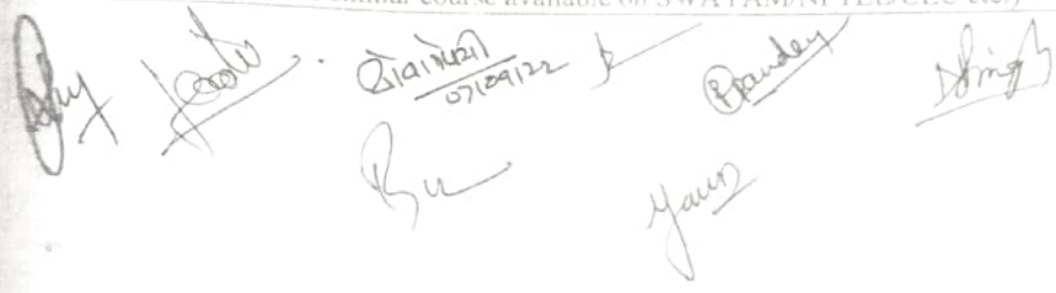
Keywords:

Part C - Learning Resource

Text Books, Reference Books, Other Resources

Suggested Readings:

- 1. Anikaran, S. (2019). *Indian Mutual Fund Handbook*. New Delhi: Vision Books.
- 2. NISM series V-A Mutual funds distributors certification
- 3. Online resources (Try to include similar course available on SWAYAM/NPTEL/CEC etc.)


 A collection of handwritten signatures and initials in black ink. From left to right, there is a signature that looks like 'Ajay', a signature that looks like 'Kishor', a signature that says 'Dhanraj' with '07/09/22' written below it, a signature that looks like 'Ravi', a signature that says 'Randeey', a signature that looks like 'Yash', and a signature that looks like 'Shing'.