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Name of the Programme: Bachelor of Commerce (Honors)
Course Code: COM-144 Title of the Course: Business Documentation
Number of Credits: 03 (1T+2P)
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To enhance business document presentation skills. 2. To improve competence in business correspondence and documentation. 3. To acquaint learners with skills of business report writing.	
Content:	Unit 1: Business Document Presentation Business, commercial and managerial vocabulary- terms used in trade, business plans/ proposals, presenting business plans, multimedia corporate presentations; Use of digital platforms in business documentation and communication; Document sharing and collaborative working; Privacy and data security issues in business documentation	15 hours
	Unit 2: Business Correspondence and Documentation (Practical) Letter writing, presentation, inviting quotations, sending quotations, placing orders, sales letters, claim and adjustment letters; Job application letter, preparing the resume; Social and public relations correspondence; Drafting simple contracts and deeds; Legal documentation for bank transactions; Property documentation; Contract of employment; Memorandum, inter- office memo, notices, note-sheet, agenda, minutes; Creating, storing/ archiving and retrieving folders/ documents.	30 hours
	Unit 3: Report Writing (Practical) Format of a report; Steps in report writing; Identify the types of reports; Inserting visuals such as tables, diagrams and charts in report; Citations and References; File Management.	30 hours
Pedagogy:	Lectures, Presentations, Case study, Role Play, Seminars	
Reference/ Readings:	1. Raman, M., & Sharma, S. (2015). Technical Communication - Principles and Practice (Third ed.). Delhi: Oxford University Press. 2. Sharma, R.C. & Krishna, M. (2017). Business Correspondence and Report Writing (Fifth ed.). Tata McGraw Hill Publishing Company Limited. 3. Sinha, K. K (2012). Business Communication (fourth ed.). Galgotia Publishing Co., Karol Bagh, New Delhi. 4. Pal, R. & Korlahalli, J. S. (2012). Essentials of Business Communications. (First ed.). Sultan Chand & Sons. 5. Taylor, S. (2012) Model Business Letters, Emails and Other Business Documents (7th ed.), FT Publishers. 6. Shinley, T. (2016) Communication for Business (fourth ed.). Pearson Education. 7. Khanna, J. K. (2013). Documentation and Information-Services, Systems & Techniques. (Fifth ed.) Y.K. Publishers.	
Course Outcomes:	After completion of this course, the learners will be able to: CO 1: Demonstrate business document presentation skills. CO 2: Display competence in business correspondence. CO 3: Display competence in business documentation. CO 4: Prepare business reports.	

Name of the Programme: Bachelor of Commerce (Honors)
Course Code: COM-147 Title of the Course: Business Mathematics II
Number of Credits: 03 (1T+2P)
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	<p>Objectives of the Course are:</p> <ol style="list-style-type: none"> 1. To provide mathematical literacy and foundations in concepts of Mathematics required in the areas of Economics, Finance, Commerce and Management 2. To develop an ability in mathematical reasoning and general intelligence. 3. To enable learners to integrate acquired knowledge and skills with practical problems in Business and Economics. 	
Content:	<p>Unit 1: General Intelligence</p> <p>A. Mathematical Logic</p> <ul style="list-style-type: none"> • Logical Statement, Negation, Conjunction, Disjunction, Conditional and Bi-Conditional statements, truth tables, Tautology and Contradiction <p>B. General Aptitude and Logical Reasoning</p> <ul style="list-style-type: none"> • Meaning and Prerequisites • Introduction to measures of aptitude, Logical reasoning, Verbal reasoning, Numerical ability, Abstract reasoning 	5 hours
	<p>Unit 2: Matrices and Determinants</p> <ul style="list-style-type: none"> • Matrices: Definition, Types of Matrices, Matrix Operations-Addition, Scalar and Matrix multiplication, Inverse of a matrix. • Determinants: Definition, Computation, Properties. 	5 hours
	<p>Unit 3: Straight Lines, Linear Programming Problems, and Progressions</p> <p>A. Straight Lines and Linear Programming Problems</p> <ul style="list-style-type: none"> • Coordinate system, Distance formula • Equation of line: slope and intercepts, interpretations, equation of line, two-point form, slope-point form, slope-intercept form, two-intercept form, general form. <p>B. Progressions</p> <ul style="list-style-type: none"> • Arithmetic Progression: Definition, formula for nth term, sum of first n terms • Geometric Progression: Definition, formula for nth term, sum of first n terms 	5 hours
	<p>Practicals</p> <p>List of Practical (Each practical of two hours each)</p> <p>UNIT I</p> <ul style="list-style-type: none"> • Equivalence of logical statements • Syllogism (with two premises) • Syllogism (with more than two premises) • Alphanumeric series 	60 hours

	<ul style="list-style-type: none"> • Analogies: Numerical analogy, word analogy • Coding-Decoding • Directions • Clocks • Blood relations • Reasoning using Venn diagram • Speed, Distance and Time • Work and Time <p>UNIT II</p> <ul style="list-style-type: none"> • Matrix multiplication • Computing determinants of matrices • Minor, Adjoint of a matrix • Computing inverse of a matrix • Solution of system of equations using elimination method • Solution of system of equations by Matrix Inversion method • Solution of system of equations using Cramer's rule <p>UNIT III</p> <ul style="list-style-type: none"> • Finding equation of line (two-point form, slope-point form) • Finding equation of line (slope-intercept form, two-intercept form) • General equation of a line • Distance in coordinate system • Graphs of linear equations and inequalities • Graphical method for LPP • Practical problems on nth term of a A.P. • Practical problems on nth term of a G.P. • Computing sum of first n terms of A.P. • Computing sum of n terms of G.P. • Deflation, Inflation, Depreciation <p>Practicals using softwares like GeoGebra for interactive sessions is encouraged. Additional workshops on these softwares are recommended.</p>
Pedagogy:	Lectures, Practicals, Assignments
Reference/ Readings:	<ol style="list-style-type: none"> 1. Loney, S. L. (2019). The Elements of Coordinate Geometry, Math Valley Publishers. 2. Sharma, J. K. (2014). Business Mathematics: Theory and Applications (Ane's Student Edition), Lakshi Publishers. 3. Dikshit, A., & Jain J. K. (2009). Business Mathematics, Himalaya Publishing House. 4. Joshi N., & Chitale, S. G. (2015). A New Approach to Mathematical Techniques, Sheth Publishers. 5. Agarwal, R. S. (2018). A Modern Approach to Logical Reasoning (Second Edition), S. Chand Publications. 6. Vaidya, M.V., & Kumtha, A. P. (2022). Elementary Business Mathematics (Fifth Edition), Vipul Prakashan. 7. Seymour, L. (1998). Schaum's Outline of Set Theory and Related Topics (Second Edition), McGraw-Hill Education.

Name of the Programme: Bachelor of Commerce (Honors)
 Course Code: COM-101 Title of the Course: Elements of Cost
 Number of Credits: 04
 Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To acquaint the learners with various cost concepts and cost classification 2. To familiarize the learners with material cost and employee cost 3. To acquaint learners with classification of and accounting for overhead costs. 4. To enable learners to prepare cost sheet.	
Content:	Unit 1: Introduction to Cost Accounting Meaning, Scope, Objectives, Limitations of Cost Accounting; Installation of a Costing System; Cost Centre, Cost Unit, Cost Classification; Overview of elements of cost; Role of Cost Accountant in an organisation.	10 hours
	Unit 2: Elements of Cost: Material and Employee Cost Material: Meaning & Need, Essentials of Material Control; Functions of Purchase Department; Purchase Requisition, Stores Control; Issue of Materials: Methods of pricing of material issues- FIFO, LIFO and Weighted Average Price method, Economic Order Quantity (EOQ); Cost Accounting and treatment of losses- Wastage, scrap, spoilage and defectives. Employee Cost: Attendance & Payroll procedures, Elements of wages; Employee Turnover: Causes, Methods of calculating Employee Turnover; concept of idle time and overtime; System of wage payments and methods: Time Rate, Piece Rate, Taylor's Differential Piece Rate, Halsey Premium Plan & Rowan Plan.	20 hours
	Unit 3: Elements of Cost: Overheads Meaning, Importance & Classification of Overheads; Cost Allocation & Apportionment, Basis of Apportionment, Methods of Primary & Secondary Distribution; Overhead Absorption Rates. Activity Based Costing (ABC).	15 hours
	Unit 4: Cost Sheet Cost Sheet: Meaning, Characteristics, Objectives, Limitations; Preparation of Cost Sheet, Estimated Cost Sheet	15 hours
Pedagogy:	Lectures, Discussions, Presentations, Case Studies, Assignments, Class Activities	
Reference/ Readings:	1. Jain S. P., & Narang, K.L. (2014). Cost Accounting Principles and practice – Kalyani Publishers, Ludhiana. 2. LAL, B. M., Nigam, B., & Jain, J.C. (2000). Cost Accounting Principles and practice. Hall of India Pvt. Ltd., New Delhi. 3. Bhar, B. K. (2012). Cost Accounting- Methods & Problems. Academic Publishers	

	<p>Calcutta 700073.</p> <ol style="list-style-type: none">4. Maher, M. W., & Clyde, P. S. (2006). Cost Accounting: Principles and Practice. ICC, McMillan Inc.5. Tulsian, P. C. (2018). Practical Costing. Publishers Sultan Chand. New Delhi6. Khan, M. Y., & Jain, P.K. (2003). Theory and Problems of Management and Cost Accounting- Tata McGraw Hill Publishing co. Ltd. New Delhi.
Course Outcomes:	<p>After completion of this course, the learners will be able to:</p> <p>CO 1: Explain various concepts in cost accounting.</p> <p>CO 2: Identify and account for elements of material and employee costs.</p> <p>CO 3: Identify and account for elements of overhead costs.</p> <p>CO 4: Prepare cost sheet.</p>

Name of the Programme: Bachelor of Commerce (Honors)
Course Code: COM-112 Title of the Course: Fundamentals of Banking
Number of Credits: 04
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	<p>Objectives of the Course are:</p> <ol style="list-style-type: none"> 1. To acquaint the learners with the structure, types, and systems of banking. 2. To impart knowledge of functions, types of customers and banker-customer relationship. 3. To familiarize the learners with Negotiable Instruments 4. To equip the learners with the basics of e-banking 	
Content:	<p>Unit 1: Introduction to Banking</p> <p>Origin of Modern Banking in India, Meaning and Definition of Banking.</p> <p>Structure of Banking in India & Types of Banks: Public Sector Banks, Private Sector Banks, Foreign Banks, Regional Rural Banks, Payment Banks, Small Saving Banks.</p> <p>System of Banking: Unit Banking and Branch Banking.</p> <p>RBI: History, Role, and Functions.</p>	10 hours
	<p>Unit 2: Functions, Types of Customers and Banker-Customer Relationship</p> <p>Primary Functions</p> <p>Accepting Deposits: Importance of Deposits, Classification of Deposits – Demand, Time and Hybrid, Different types of Deposits – Saving, Current, Fixed, Recurring and Hybrid.</p> <p>DEMAT Account: Meaning and Functions.</p> <p>Loans and Advances: Importance of Lending, Principles of Lending, Classification of Lending: Fund Based Credit Facilities – Cash Credit, Overdraft, Demand Loan, Bill Purchased, Bill Discounted, Project Finance. Non-fund Based Credit Facilities – Guarantees, Letter of Credit.</p> <p>Secondary Functions and other Functions</p> <p>Utility Function, Agency Function and Other Fee Based Services</p>	20 hours
	<p>Types of Bank Customers and Procedure and Practice in Opening Accounts of Different Customers: Minor, Individual Joint Account. KYC Norms and e-KYC.</p> <p>Banker-Customer Relationship – General and Termination.</p> <p>Unit 3: Negotiable Instruments</p> <p>Introduction – Meaning and Definition – Features – Kinds of Negotiable Instruments: Promissory Note, Bills of Exchange, and Cheque.</p> <p>Crossing of Cheque, Types of Crossing; Endorsements: Meaning, Importance and Kinds of Endorsement, Rules for Endorsement.</p> <p>Paying Banker: Introduction-meaning-Role-Functions-Duties.</p> <p>Collecting Banker: Introduction-Meaning-Legal status of collecting banker- Holder for Value-Holder in due course.</p>	15 hours

	<p>Unit 4: E-Banking in India Meaning, Characteristics, Benefits and Drawbacks of E-Banking, Types of E-Banking. ATM, Debit Card, Credit Card, NEFT, RTGS, ECS (Debit and Credit)– Meaning, Features and Functions. NPCI: Functions and Products – Aadhaar Enabled Payment Systems, Bharat Bill Payment System, BHIM, Cheque Truncation System, Digital Rupee, Immediate Payment Service, National Automated Clearing House, National Common Mobility Card, National Financial Switch, NUUP Services, RuPay, Unified Payments Interface, BharatQR. (in brief).</p>	<p>15 hours</p>
<p>Pedagogy:</p>	<p>Lectures, Group discussions, Seminars, Case studies, Field work</p>	
<p>Reference/ Readings:</p>	<p>Books:</p> <ol style="list-style-type: none"> 1. Natarajan, S, and Parameswaran R, (2015). Indian Banking (Revised Ed.). S. Chand. 2. Indian Institute of Banking and Finance, (2016). Digital Banking. Taxmann. 3. Indian Institute of Banking and Finance,(2010). Banking Products and Services. Taxmann. 4. Indian Institute of Banking and Finance (2015). Principles & Practices of Banking (3rd Ed). Macmillan Education. 5. Indian Institute of Banking and Finance, (2010). Basics of Banking. Taxmann. 6. Khubchandani, B S, (2000). Practice and Law of Banking. Macmillan. 7. Agarwal O P, (2012). Modern Banking of India (2nd Ed.). Himalaya Publishing House. 8. Srivastava P K, (2013). Banking: Theory and Practice (12th Ed). Himalaya Publishing House. 9. Kandasami K P , Natarajan S, Parameswaran R, (2009). Banking Law and Practice (4th Ed.) S. Chand. 10. Gordon and Natarajan, (2006). Banking: Theory, Law and Practice (12th Ed). Himalaya Publishing House. <p>Journals:</p> <ol style="list-style-type: none"> 1. The Indian Banker, published by Indian Banker Association 2. Bank Quest, published by Indian Institute of Banking and Finance 3. Trends and Progress of Indian Banking (Annual) published by RBI. <p>Websites:</p> <ol style="list-style-type: none"> 1. Reserve Bank of India - www.rbi.org.in 2. Indian Institute of Banking and Finance - www.iibf.org.in 3. Indian Banker's Association - www.iba.org.in 4. Institute of Banking Personal Selection - www.ibps.in 5. Institute of Finance, Banking and Insurance - www.ifbi.com 6. State Bank of India - www.onlinesbi.sbi 7. National Payment Corporation of India - www.npci.org.in 	
<p>Course Outcomes:</p>	<p>After the completion of this course, the learners will be able to:</p> <p>CO 1: Explain the structures, types and systems of banking. CO 2: Explain the functions, types of customers and banker-customer relationship. CO 3: Elucidate negotiable instruments. CO 4: Practice e-banking.</p>	

Name of the Programme: Bachelor of Commerce (Honors)
Course Code: COM-150 Title of the Course: Spreadsheet Applications for Business
Number of Credits: 03 (1T+2P)
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To equip learners with skills in describing the data using spreadsheet software for business applications. 2. To equip learners with skills in presenting the data using spreadsheet software for business applications. 3. To equip learners with skills in analyzing the data using spreadsheet software for business applications.	
Content:	Unit 1: Essential Spreadsheet Functionalities Planning data layout in spreadsheets, Controlling worksheet view, Working with numeric, text, date data types, Formatting (including conditional formatting), Converting text to columns, Handling duplication in data, Data retrieval using Lookup functions.	15 hours
	Unit 2: Data validation, Presentation and Macros (Practical) Number, date and time validation, text and list validation, Custom validations using formula, Data sorting and filters, Charts and slicers, PivotTables and PivotCharts, Working with macros, Linking worksheets.	30 hours
	Unit 3: Decision Making Support Tools (Practical) Working with Excel formula (Financial, statistical), Logical Functions – Practical applications of IF function, Nested IF, AND, OR, NOT functions, What if analysis – Goal Seek, Scenario analysis, Data Tables, Application of Solver tool, Data Analytics Toolpak for advanced data analysis for decision making. Dashboards - Planning dashboard layout, Static tables and charts on dashboard, Dynamic content in Excel dashboard.	30 hours
Pedagogy:	Software based training, Case studies, assignments, and project work.	
Reference/ Readings:	1. Lalwani, L. (2019). Excel 2019 All-In-One: Master The New Features Of Excel 2019 / Office 365. BPB Publications. 2. Wayne, W. (2019). Microsoft Excel 2019: Data Analysis and Business Model. PHI Learning Pvt. Ltd. 3. Ramirez, A. (2019). Excel Formulas and Functions: Step-By-Step Guide with Examples. Capriou. 4. Mishra, N. (2019). Excel-with Microsoft Excel: Comprehensive & Easy Guide to Learn Advanced MS Excel. Penman Books. 5. Basedin, A. (2017). Top Secrets of Excel Dashboards: Save Your Time with MS Excel! Andrei Basedin.	
Course Outcomes:	After completion of this course, the learners will be able to: CO 1: Perform essential spreadsheet functionalities. CO 2: Perform data validation, presentation and macros using spreadsheets. CO 3: Apply decision making support tools using spreadsheets. CO 4: Apply spreadsheet application skills in business.	