

**Program: Bachelor of Commerce**

## **Content Coverage**

Semester: I

Subject: Microeconomics

Coverage:

- Introduction to Economics
- Demand and Supply
- Elasticity of Demand
- Consumer Demand Analysis
- Production and Cost
- Market Structure

Subject: Business Communication

Coverage:

- Verbal Communication
- Non-Verbal Communication
- Organizational Communication
- Presentation skills
- Digital Communication
- Business Correspondence

Subject: Essentials of Financial Accounting

Coverage:

- ❓ Introduction to Accounting Principles
- ❓ Introductory Concepts to financial accounting
- ❓ Journal to Trial Balance
- ❓ Depreciation and Amortisation
- ❓ Preparation of Final Accounts
- ❓ Departmental Accounts
- ❓ Branch Accounts

Subject: Essentials of IT

Coverage:

- Basics of Microsoft Excel
- Functions in Microsoft Excel
- Advanced Microsoft Excel
- Data analysis using Microsoft Excel
- Concepts of RDBMS and Database Software (MS- ACCESS)

Subject: Essentials of Management

Coverage:

- Introduction to Management
- Evolution of Management Thought
- Planning and Decision Making
- Organizing
- Staffing
- Co-ordination
- Controlling
- Leadership
- Organization Change
- Motivation

Subject: Organizational Behaviour

Coverage:

- OB History and Development
- Personality & Perception
- Interpersonal Effectiveness: Understanding and Working with Others
- Introduction to Groups and Teams
- Motivation
- Leadership
- Nature of Organization Culture
- Organization Change and Development

**Semester: II**

Subject: Environment and Disaster Management

Coverage:

- Introduction to Natural Resources and associated problems
- Introduction to pollutions
- Urban problems related to energy
- Environmental policies and Ethics
- Disaster Management
- Hazard and Vulnerability profile of India Components of Disaster Relief

Subject: Macro Economics

Coverage:

- Introduction
- National Income and its determination
- Keynesian Model of Income Determination

- IS-LM Framework
- Inflation and unemployment
- Open Economy and Fiscal Policy

Subject: Business Statistics for Decision Making

Coverage:

- Introduction, Collection of Data, Diagrams and Graphs
- Descriptive Statistics for Univariate Data
- Bivariate Data
- Application of Statistical Techniques
- Forecasting and Index Numbers
- Probability
- Probability Distributions
- Application of Statistical Techniques (MS Excel) - Statistical Computing

Subject: Cost and Management Accounting

Coverage:

- Introduction
- Materials
- Labour
- Overhead
- Methods of Costing
- Standard costing and variance analysis
- Management Accounting
- Decision making

Subject: Operations Research

Coverage:

- Introduction to Operations Research
- Linear Programming Problem Formulation & Graphical Method
- Linear Programming Problem: Simplex Method
- Transportation Method
- Network Analysis
- PERT
- Simulation & Replacement Theory

Subject: Principles of Marketing

Coverage:

- Introduction to Marketing
- Marketing Mix and Value

- Introduction to Consumer Behavior
- Segmentation
- Targeting, Differentiation and Positioning
- Marketing mix
- Product and Pricing
- Place and Promotion
- Brand
- Modern Day Marketing

### Semester: III

Subject: Business and Allied Laws

Coverage:

- The Indian contract act, 1872
- The sale of goods act, 1930
- The partnership act, 1932
- The limited liability partnership ( llp) act, 2008
- The consumer protection act, 1986
- The payment of gratuity act, 1972
- The employees provident fund & miscellaneous provisions act, 1952

Subject: Consumer Behaviour

Coverage:

- Introduction to the Study of Consumer Behavior
- Market Research and Consumer Behavior
- The Consumer Decision Making Process
- Models of Consumer Behavior
- Psychological Influences on Consumer Decision Making
- Sociological Influences on Consumer Decision Making
- Organizational buying

Subject: Digital Marketing

Coverage:

- Digital Marketing Ecosystem
- Search Engine Marketing

- Social Media Marketing
- Websites
- Emerging Trends
- Web Analytics
- Trust, Privacy, and Ethics in Digital Marketing

#### Subject: Financial Management

##### Coverage:

- Introduction to Financial Management
- Time value of money
- Capital budgeting
- Capital structure
- Cost of Capital
- Leverages

#### Subject: Human Resource Management

##### Coverage:

- Introduction to HRM
- Human Resource Planning
- Job Analysis and Design:
- Recruitment and Selection
- Induction
- Introduction to Performance Management & Training & Development
- Compensation
- Wages and Salary
- International HRM
- HR Best Practices

#### Subject: International Business and EXIM

##### Coverage:

- Introduction to Globalization
- Multinational Enterprises from Emerging Markets
- International Business Environment
- International Trade Patterns and Balance of Payments
- Global sourcing and supply chain
- International Organizations and Arrangements
- International Financial Environment
- EXIM
- SEZ, EHTP, STP & EOU's, Types of Export Houses, EXIM policies
- International Trade Terms



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Program Name: **Bachelor of Commerce**

Semester: **IV**

Subject: **Audit II**

Coverage:

- Audit of Different Institutions
- Specific Audits I
- Specific Audits II
- Systems Audit
- Social Audit
- Environment Audit
- Energy Audit
- Forensic Audit

Subject: **Corporate and Information Law**

Coverage:

- Company
- Documents
- Management
- Company Meetings
- Dividends and Audit
- Information Technology Law
- E-Commerce UNCITRAL Model

Subject: **Fundamentals of Taxation**

Coverage:

Basic concepts of taxation

Income from salaries

Income from house property

Profits and gains of business or profession

Capital gains

Income from other sources

Computation of total income

Introduction towards GST

Incidence of taxation

Subject: **Introduction to Analytics**

Coverage:

Introduction to Business Analytics

Business Intelligence

Resource considerations to support Business Analytics

Types of Analytics: Descriptive Analytics  
Types of Analytics: Predictive Analytics  
Types of Analytics: Prescriptive Analytics  
Social media analytics  
Mobile analytics  
Business Analytics in Practice

**Semester: IV**

**Subject: Management Accounting**

**Coverage:**

Introduction to Management Accounting  
Budgeting and budgetary control  
Standard costing and variance analysis  
Absorption versus variable costing  
Decision making  
Activity based costing  
Transfer Pricing and pricing decisions



**Program Name:** Bachelor of Commerce  
**Semester:** V

**Subject: Research Methodology**

**Coverage**

Introduction to Research

Research Problem

Research Design

Secondary Data

Primary Data

Questionnaire Design

Sampling

Data Processing and Analysis

**Subject: Financial Institutions & Markets**

**Coverage**

An introduction to a financial system and its constituents

Institutions in Financial Markets

Introduction to money and capital Market

International Financial Institution and their Roles

Financial Market and Risk management

**Subject: Financial Statement Analysis**

**Coverage**

Financial Statement Analysis- Introduction

Financial Statement Analysis- Disclosures

Financial Statement Analysis – Tools I

Financial Statement Analysis – Tools II

Cash Flow Statement

Understanding Annual Reports-

EVA & MVA

**Subject: Indian Accounting Standards**

**Coverage**

Accounting Standards I:

Accounting Standards II:

Indian AS & Road Map –

Indian AS & IFRS -I

Indian AS & IFRS –II

**Subject: Investment Products & Analysis**

**Coverage**

Introduction Investment Products

Mutual funds

Managing Investment Risk

Measuring Investment Returns

Asset Allocation and Investment Strategies

Product Analysis and Selection

Financial Planning

**Subject: Entrepreneurship Management**

Coverage

The Entrepreneurial Process

Promotion of a Venture

Raising Funding

Feasibility Study of the Venture

Case Study of Start-ups (Stories of Success and failures)

Writing a Business Plan

**Program Name: Bachelor of Commerce**

**Semester: VI**

**Subject: Business Ethics and Corporate Governance**

Coverage

Business Ethics

Ethics- shareholders in Business

Values in business values and vision statements

Ethical Dilemmas

Ethical Decision Making

Corporate Governance

**Subject: Corporate Finance**

Coverage

Corporate Finance- Introduction

Working capital Management I

Working capital Management II

Dividend policy

Capital Budgeting

Valuation of securities

Mergers and Acquisitions

**Subject: Emerging Trends in Accountancy**

Coverage

Accounting Information and Its Applications

Automated Business Processes

Financial and Accounting Systems

Information Systems and Its Components

Emerging technologies in Accountancy

Modern Accounting

Block Chain: An Accounting Technology

Artificial Intelligence in Accountancy

Accountancy and Fintech

**Subject: Financial Modeling**

Coverage

Introduction

Valuation method I

Valuation method II

Valuation method III

Building an Integrated Cash Flow Model-I

Building an Integrated Cash Flow Model- II  
Recruiting, Interviewing and Conclusion

**Subject: Portfolio Management**

Coverage

Introduction to Financial Markets & Instruments

Return on Investment

Risk and Return of Portfolio:

Diversification of Risk

Modern Portfolio Theory

Portfolio Analysis Techniques

Wealth Management

**Subject: Strategic Management**

Coverage

Introduction to Strategic Management

Hierarchy of Strategic Intent

Environmental Appraisal

Corporate Level Strategies

Corporate Level Strategies - I

Business Level Strategies

Strategic Analysis

Strategic Implementation

Strategic Evaluation

Strategic Control