

# **KALINGA UNIVERSITY RAIPUR**



## **SYLLABUS OF BACHELORS OF COMMERCE (H)**

**UNDER CHOICE BASED CREDIT, GRADING AND  
SEMESTER SYSTEM**

**(To be implemented from Academic Year 2021-2022)**

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**FACULTY OF COMMERCE AND  
MANAGEMENT  
KALINGA UNIVERSITY, RAIPUR, (C.G.)**

The Syllabus Book presents broad objectives, structure, and contents of our Three-Years Bachelors of Commerce (B.Com.) Hons. Program The Syllabus is directional in scope and permits the much desirable flexibility to keep pace with the ever-growing body of knowledge, experiments and explorations in management education with special emphasis towards the human side of enterprise. In order to provide an opportunity to students to discover a method of thinking which will help them realise their true potential, the Faculty of Commerce and Management offers a Learning Outcome-based Curriculum Framework (LOCF) for B.Com. (H).

### **I. Introduction to Program:-**

The new curriculum of B.Com. (Hons.) will empower students to innovate and also inspire them to convert their innovations into real business models for the county's economic and social prosperity. This Program is designed for the students who want to pursue their career in the field of CA/CS/ICWAI. The Courses like Advance Company Law & Practice, Secretarial Audit Compliance Management and Due Diligence, Advanced Accounting, Financial Reporting, Advance Tax Law & Practice, Drafting Appearances & Pleadings, Economics for Finance, Enterprise Information System, etc. will help the students in building their career in CA/CS/ICWAI. The proposed LOCF offers better understanding of the business world and aims at building students' entrepreneurial skills by giving the hands-on training The Faculty of Commerce & Management hopes the LOCF approach of the programme B.com. (Hons.) will motivate students to transition from being passive knowledge-seekers to becoming active and aware knowledge-creators with the help of experiential teaching and learning.

### **II. Nature and Extent of the Programme in B.Com. (Hons.) of Faculty of Commerce and Management Kalinga University, Raipur:-**

The courses of this programme have been designed to promote understanding of the issues confronting the business world and the economy as a whole. The programme will help understand various systems, policy framework and strategies needed to administer the rapid changes in an organization's globally oriented environment like equipping students with an understanding of the financial system, its constituents, the principles on which it operates, inter-linkages and regulatory concerns apart from exposure of different functional domains of Commerce.

### **III. Aims of Bachelor Degree Programme in B.Com. (Hons.):-**

1. This programme will instill in the students the knowledge and capability of understanding the business world and its complexities. It will also develop the ability and competence to have a problem-solving approach towards the issues which accompany the dynamism attached to the business world.
2. The degree course intends to inculcate attitudes and character that will help students evolve into sensitive and technically sound future business leaders rather than managers and aims at enhancing employability options of the students. The curriculum helps instilling learn ability among students for upskilling and reskilling even in later part of life.

#### **IV. The B.Com. (H.) program is designed with an aim to prepare a progressive:-**

##### **1. Disciplinary Knowledge: -**

The curriculum planning of B.Com. (Hons.) course envisages the students demonstrating inclusive knowledge of the areas related to finance, human resource management, marketing, corporate and business laws, accounting and taxation etc. The students will be made capable of using modern ways and means of dealing with issues arising in the dynamic business world and will also help them tackle the resistances.

##### **2. Critical Thinking: -**

The graduates of this programme will be trained to develop skills and attitudes needed for critical thinking and adopting a comprehensive problem solving approach. They shall be exposed to the pedagogy that helps in understanding real life situations through case-studies. It aims at building the basic ability to think critically, evaluate and solve complex problems creatively. The content is organized in such a way that the students would be able to think from diverse perspectives and suggest solutions according to their own sensibilities.

##### **3. Communication Skills: -**

The teaching learning pedagogies used in the programme makes the students capable enough to deliver and communicate information effectively with a mark.

##### **4. Cooperation/Team Work: -**

The curriculum also inculcates in the young minds the qualities of teamwork, cooperation and solidarity which can be seen as a vision of the current business world though full of competition. The courses included in the programme teach the students to cultivate such characteristics keeping the larger societal goal in mind.

##### **5. Research Related Skill: -**

The curriculum planning of B.Com. (Hons.) programme not only infuses into the students the skillset and competence required to maintain the national standards but also makes them competent enough to be capable of comprehending international frameworks keeping in view research aspects in consideration. The courses make them understand the need of the current business world and make them capable to look at various aspects from global perspective. The courses aim at instituting entrepreneurial skills in the students by instilling in them competencies needed to become an entrepreneur. These would lead to develop an attitude of life-long learning.

##### **6. Moral and Ethical Awareness: -**

The course also involves training the students to check unethical behavior, falsification and manipulation of information in order to avoid debacles which can be seen rising persistently over the period of time. It would also help in making responsible citizens and facilitate character building.

**7. Lifelong Learning: -**

This course broadens the horizons of the students by making them understand the intricacies of the business world and overall the economics of the country as well as the world. This learning makes them inquisitive to raise concerns and act accordingly. The curriculum is designed in such a way that the students are driven to develop an attitude of life-long learning.

**8. Information/Digital literacy: -**

This programme enables the students to be technologically updated as it has courses like computerized accounting system, computer applications etc. which not only make them work using software but also makes them independent enough in this world of digitization. In all the courses, wherever applicable and possible, components related to technological changes have been incorporated which not only makes them digitally literate but also makes them aware of various cyber-crimes and how to take precautionary measures.

**9. Multicultural Competence: -**

The courses of this programme give a global perspective to the students such that they will be able to integrate national values and beliefs with international culture and competence.

**10. Reflective Thinking: -**

This programme enables the student to analyse the situation objectively and give effective arguments and judgments on the basis of the analysis being done. This programme teaches the students how to move sequentially in order to solve a problem effectively.

**11. Scientific reasoning: -**

This programme enables the students to think of a given problem or situation from different perspectives like economic, financial, social, national, global etc. and broadens the horizon of their thought processes. It not only helps the students add dimensions to its decision making but also in reaching to inclusive conclusions.

**V. Eligibility for Admission:-**

Candidates seeking admission to the first year of the degree of Bachelor of Commerce shall be required to have passed the Higher Secondary Examination.

**VI. Assessment/Evaluation of the course:-**

Candidates will be Continuously Evaluated/Assessed on the basis of their performance both Internally and Externally. The Weightage of Internal Marks would be 30% and for Term-end is 70%. The External Marks will be imparted on the basis of End-term Examination and Internal Marks will be imparted on the basis of Class attendance and Participation/Tests/Assignments/Presentations/Activities/Summer internship Project etc. Candidates should mandatorily pass separately in both Internal & External Exam.

## **VII. Programme Structure:-**

This Programme is designed as per the following structure:

1. Core Courses.
2. Generic Elective.
3. Skill-Enhancement Elective Course.
4. Discipline Specific Elective.
5. Employment Enhancement Compulsory Course.
6. Ability – Enhancement Compulsory Course.
7. Extra Curricular& General Interest.

## **VIII. Miscellaneous:-**

1. **Attendance:** The student must meet the requirement of 75% attendance per semester per course for grant of the term. The institute may condone the shortage in attendance in exceptional circumstances, up to a maximum of 15%. The institute shall have the right to withhold the student from appearing for examination of a specific course if the above requirement is not fulfilled.
2. **Medium of Instruction:** The medium of Instruction & Evaluation shall be English.

**IX. Detailed Course List for each category of courses is provided in Annexure I.**

**X. Detailed syllabus of each course is provided in Annexure II.**

## XI. Programme Outcome:

Name of the Programme	Programme Outcome	Program Specific Outcome
<b>BACHELOR OF COMMERCE (Hons.)</b>	<ul style="list-style-type: none"> <li>To create for the students of Kalinga University an additional avenue of self-employment and also to benefit Industries by providing them with suitable trained persons in the field of Commerce.</li> </ul>	<ul style="list-style-type: none"> <li>The programme is structured in such a way that it provides training in the field of finance, accounting, law, Etc, among others.</li> </ul>
	<ul style="list-style-type: none"> <li>To prepare students to explore opportunities, being newly created, in the field of Commerce due to Globalization, Privatization and Liberalization.</li> </ul>	<ul style="list-style-type: none"> <li>It covers the subjects of commerce, and communication skills. It also helps to train candidates how to efficiently handle technologies used in the field of Commerce.</li> </ul>
	<ul style="list-style-type: none"> <li>To give an adequate exposure to operational environment in the field of Commerce.</li> </ul>	<ul style="list-style-type: none"> <li>The main aim of this course is to provide students with a deep insight into the real world of Commerce through theory and practical sessions.</li> </ul>
	<ul style="list-style-type: none"> <li>To provide adequate basic understanding in the field of Commerce.</li> </ul>	<ul style="list-style-type: none"> <li>It is structured to give a great career choice for those who wish to pursue their career in the Commerce field.</li> </ul>
	<ul style="list-style-type: none"> <li>To inculcate training and practical approach among the students by using modern technologies in the field of Commerce.</li> </ul>	<ul style="list-style-type: none"> <li>It not only provides you with theoretical knowledge but also helps in its practical application and to provide ample exposure to students with market reforms, new policies and regulations.</li> </ul>
	<ul style="list-style-type: none"> <li>The students are trained with the help of different presentations, projects and assignments to understand the dynamics of Trade in a better way.</li> </ul>	

Annexure I
**SYLLABUS FOR B.COM. (Hons.) 2021-2022**

<b>SEMESTER - I</b>						
<b>Subject Code</b>	<b>Subject Name</b>	<b>Category</b>	<b>Credits</b>	<b>Internal Marks</b>	<b>External Marks</b>	<b>Total</b>
BCOMH101	Financial Accounting	CC-1	4	30	70	100
BCOMH102	Principles And Practices of Management	CC-2	4	30	70	100
BCOMH103	Micro Economics	GE-1	4	30	70	100
	Choose Any One 104A/104B	AECC-1	2	15	35	50
BCOMH104A	English					
BCOMH104B	NCC					
BCOMH105	Business Correspondence and Reporting	EECC-1	2	15	35	50
BCOMH106	Fundamentals of IT	EECC-2	3	30	70	100
BCOMH107P	Fundamentals of IT Lab.	EECC-2	1	20	30	50
<b>Total</b>			<b>20</b>			
Live Project –I (One Week)						
<b>SEMESTER - II</b>						
<b>Subject Code</b>	<b>Subject Name</b>	<b>Category</b>	<b>Credits</b>	<b>Internal Marks</b>	<b>External Marks</b>	<b>Total</b>
BCOMH201	Cost Accounting	CC-3	4	30	70	100
BCOMH202	Macro Economics	GE-2	4	30	70	100
BCOMH203	Business Mathematics and Statistics	GE-3	4	30	70	100
BCOMH204	Business Law	CC-4	4	30	70	100
-	Choose Any 205A/205B	AECC-2	2	15	35	50
BCOMH205A	Environmental Studies					
BCOMH205B	NCC					

BCOMH206	Company Law	CC-5	4	30	70	100
BCOMH207	Computerized Accounting System	EECC-3	2	15	35	50
<b>Total</b>			<b>24</b>			
Live Project – II (Second Week)						



<b>SEMESTER - III</b>						
<b>Subject Code</b>	<b>Subject Name</b>	<b>Category</b>	<b>Credits</b>	<b>Internal Marks</b>	<b>External Marks</b>	<b>Total</b>
BCOMH301	Corporate Accounting	CC-6	4	30	70	100
BCOMH302	Human Resource Management	CC-7	4	30	70	100
BCOMH303	Principles of Marketing	CC-8	4	30	70	100
BCOMH304	Indian Financial System	CC-9	4	30	70	100
BCOMH305	Personality Development & Communication Skills	SEC-1	2	15	35	50
BCOMH306	Live Project Report	EECC-4	2	15	35	50
BCOMH307	Business Commercial Knowledge	CC-10	4	30	70	100
<b>Total</b>			<b>24</b>			
<b>SEMESTER - IV</b>						
<b>Subject Code</b>	<b>Subject Name</b>	<b>Category</b>	<b>Credits</b>	<b>Internal Marks</b>	<b>External Marks</b>	<b>Total</b>
BCOMH401	Research Methodology	CC-11	4	30	70	100
BCOMH402	Financial Management	CC-12	4	30	70	100
BCOMH403	Business Policy and Strategy	CC-13	4	30	70	100
BCOMH404	Corporate & Economic Law	GE-4	4	30	70	100
BCOMH405	Auditing & Assurance	CC-14	4	30	70	100
BCOMH406	Securities Laws & Capital Markets	GE-5	4	30	70	100
<b>Total</b>			<b>24</b>			
Summer Internship (Two Month)						

<b>SEMESTER - V</b>						
<b>Subject Code</b>	<b>Subject Name</b>	<b>Category</b>	<b>Credits</b>	<b>Internal Marks</b>	<b>External Marks</b>	<b>Total</b>
BCOMH501	Income Tax : Law and Practice	CC-15	4	30	70	100
BCOMH502	Value Based Leadership	GE-6	4	30	70	100
<b>BCOMH503 P</b>	Summer Project Report	EECC-5	4	50	50	100
BCOMH504	E-Commerce	CC-16	4	30	70	100
<b>Select Any One Discipline Specific Elective</b>						
<b>DSE Group – A</b>						
BCOMH505	Advanced Company Law & Practice	DSE-1	4	30	70	100
BCOMH506	Secretarial Audit, Compliance Management and Due Diligence	DSE-2	4	30	70	100
<b>DSE Group –B</b>						
BCOMH507	Advanced Accounting	DSE-1	4	30	70	100
BCOMH508	Financial Reporting	DSE-2	4	30	70	100
<b>Total</b>			<b>24</b>			

<b>SEMESTER - VI</b>						
<b>Subject Code</b>	<b>Subject Name</b>	<b>Category</b>	<b>Credits</b>	<b>Internal Marks</b>	<b>External Marks</b>	<b>Total</b>
BCOMH601	Entrepreneurship Development	SEC-2	4	30	70	100
BCOMH602	Business Ethics & CSR	CC-17	4	30	70	100
BCOMH603	Indirect Taxes	CC-18	4	30	70	100
BCOMH604	ECA & GI*	ECA & GI	2	15	35	50
<b>Select Any Two Discipline Specific Elective</b>						
<b>DSE Group –A</b>						
BCOMH605	Advanced Tax Law & Practice	DSE-1	4	30	70	100
BCOMH606	Drafting, Appearances & Pleadings	DSE-2	4	30	70	100
<b>DSE Group –B</b>						
BCOMH607	Economics for Finance	DSE-1	4	30	70	100
BCOMH608	Enterprise Information System	DSE-2	4	30	70	100
<b>Total</b>			<b>22</b>			

**IMPORTANT ABBREVIATION:-**

CATEGORY	DESCRIPTION
AECC	Ability – Enhancement Compulsory Course
CC	Core Course
GE	Generic Elective
SEC	Skill-Enhancement Elective Course
DSE	Discipline Specific Elective
EECC	Employment Enhancement Compulsory Course
ECA & GI	Extra Curricular& General Interest

**CBCS Course Structure for B.Com (H) Banking & Finance**

Courses	Credits	Total
<b>I. Core Course: -</b> (18 Paper of 4 Credit each)	<b>18X4</b>	<b>72</b>
<b>II Elective Courses: -</b>		
1. Discipline Specific Elective (4 Papers of 4 Credits each)	<b>4X4</b>	<b>16</b>
2. Generic/Open Elective (Inter disciplinary) (6 Papers of 4 Credits each)	<b>6X4</b>	<b>24</b>
<b>III Ability Enhancement Courses: -</b>		
1. Ability – Enhancement Compulsory Course (2 Papers of 2 credits each)	<b>2X2</b>	<b>04</b>
2. Employment Enhancement Compulsory Course (4 Papers of 2 credits & 2 papers of 4 credits)	<b>(4X2)+(2X4)</b>	<b>16</b>
3. Skill-Enhancement Elective Course (1 Paper of 2 credits and 1 Paper of 4 credits)	<b>(1X2) + (1X4)</b>	<b>06</b>
4. ECA and GI (1 paper of 2 credits)	<b>1X2</b>	<b>02</b>
<b>Total Credits:</b>		<b>140</b>

**SEMESTER – I**  
**BACHELORS OF COMMERCE**  
**(Hons.)**

**FACULTY OF COMMERCE & MANAGEMENT  
KALINGA UNIVERSITY  
RAIPUR**

<b>SEMESTER - I</b>						
<b>Subject Code</b>	<b>Subject Name</b>	<b>Category</b>	<b>Credits</b>	<b>Internal Marks</b>	<b>External Marks</b>	<b>Total</b>
BCOMH101	Financial Accounting	CC-1	4	30	70	100
BCOMH102	Principles And Practices of Management	CC-2	4	30	70	100
BCOMH103	Micro Economics	GE-1	4	30	70	100
	Choose Any 101A/104B	AECC-1	2	15	35	50
BCOMH104A	English					
BCOMH104B	NCC					
BCOMH105	Business Correspondence and Reporting	EECC-1	2	15	35	50
BCOMH106	Fundamentals of IT	EECC-2	3	30	70	100
BCOMH107P	Fundamentals of IT Lab.	EECC-2	1	20	30	50
<b>Total</b>			<b>20</b>			
Live Project –I						

**FACULTY OF COMMERCE & MANAGEMENT  
KALINGA UNIVERSITY  
RAIPUR**

<b>Name of the Program/Semester: B.COM (H)- I</b>	<b>Course: Core: CC-1</b>
<b>Name of the Course: FINANCIAL ACCOUNTING</b>	<b>Course Code: BCOMH101</b>
<b>Total Marks for Evaluation: 100 (Internal Marks: 30 External Marks: 70)</b>	<b>No. of Contact hours:60</b>

**Objectives:** This course provides conceptual knowledge of financial accounting and the techniques for preparing accounts in different types of business organizations.

**Course Outcome:** After completing the course, the student shall be able to:

**CO1:** Understand the theoretical framework of accounting and to prepare financial statements.

**CO2:** Determine depreciation and value of inventory.

**CO3:** Learn accounting for hire purchase transactions, leases, branches and departments.

**CO4:** Understand the concepts of partnership firm and prepare accounts for dissolution of a partnership firm.

**CO5:** Develop the skill of preparation of trading and profit and loss account and balance sheet using computerized accounting.

**Unit I**

**Contact Hours: 12**

Conceptual Framework: Accounting principle, Concepts and Conventions introduction to Accounting Standards and Indian Accounting Standards (AS& Ind AS), Accounting Process: Journal, Ledger, Trial Balance, Financial Statements (overview) Capital Expenditure (and Receipts), Revenue Expenditure (and Receipts) and Deferred Revenue Expenditure. Preparation of Financial Statement of a profit-making sole proprietorship trading firm with additional information, Preparation of Financial Statements of a not-for profit organizations.

**Unit II**

**Contact Hours: 12**

Accounting for Plant Property and Equipment & Depreciation: Meaning of Depreciation, Depletion and amortization, Objective and Methods of depreciation (Straight line, Diminishing Balance), Change of Method, Inventory Valuation: Meaning, Significance of Inventory Valuation, Inventory Record System-periodic and Perpetual, Methods of Inventory Valuation-FIFO, LIFO and Weighted Average.

**Unit III**

**Contact Hours: 12**

Hire Purchase Accounting: Calculation of Interest, Partial and Full Repossession, profit Computation (Stock & Debtors System only), Accounting for Leases: Concept, Classification of leases (Simple practical problems), Accounting for Branches (excluding foreign branches): Dependent branches ('Debtor's system' and 'Stock & debtors System') and overview of Independent branches. Departmental Accounting: Concept, Type of departments, Basis of allocation of departmental expenses, Methods of departmental accounting (excluding memorandum stock and memorandum mark-up account method).

**Unit IV**
**Contact Hours: 12**

Partnership accounts: Fundamentals, Admission, Retirement and Death of a partner (only an overview), Accounting for Dissolution of Partnership Firm: Dissolution of Partnership Firm including Insolvency of partners (excluding sale to a limited company), Gradual realization of assets and piecemeal payment of liabilities.

**Unit V**
**Contact Hours: 12**

Computerized Accounting System: Computerized accounts by using any popular accounting software: Creating a company; Configure and Features settings; Creating Accounting Ledgers and Groups, Creating Stock items and Groups; Vouchers Entry; Generating Report – Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet, Funds Flow Statement, Cash Flow Statement, Selecting and Shutting a Company; Backup and Restore of Data of a Company.

**Text Book:**

1. Tulsian, PC. Financial Accounting, Tata McGraw Hill New Delhi 2<sup>nd</sup> Edition. 2016.

**Reference Books:**

1. Sehgal, Ashok & Deepak Sehgal. Fundamentals of Financial Accounting, Taxmann.
2. Goyal, Bhushan Kumar and H.N. Tiwari, Financial Accounting, Taxmann.
3. Kumar, Alok. Financial Accounting, Singhal Publication.
4. Lt Bhupinder. Financial Accounting – Concepts and Applications, Cengage.

**FACILITATING THE ACHIEVEMENT OF COURSE LEARNING OUTCOME:**

UNIT NO.	COURSE LEARNING OUTCOME	TEACHING AND LEARNING ACTIVITY	ASSESSMENT TASK
I	Knowledge of the theoretical framework of accounting and to prepare financial statements.	Presentation/Case Study/ Lecture/Experiential learning.	Evaluation of Students on the basis of Assignment/Quiz.
II	Computation of Depreciation and valuation of inventory.	Application Based learning/Case Study/Video/Role-Play/ Lecture.	Evaluating student on the basis of class test.
III	Knowledge of accounting for hire purchase transactions, leases, branches and departments.	Presentation/Video/Case Study/Live Project.	Evaluation of Students on the basis of Assignment/Quiz.
IV	Improved knowledge of the concepts of partnership firm and preparation of accounts for dissolution of a partnership firm.	Presentation/Video/Case Study/Research Study.	Evaluating student on the basis of class test.
V	Acquired skill for preparation of trading and profit and loss account and balance sheet using computerized accounting.	Presentation/Video/Case Study/Research Study.	Evaluation on the basis of Presentation.



**FACULTY OF COMMERCE & MANAGEMENT  
KALINGA UNIVERSITY  
RAIPUR**

<b>Name of the Program/Semester: B.COM (H) - I</b>	<b>Course: Core: CC-2</b>
<b>Name of the Course: PRINCIPLES AND PRACTICES OF MANAGEMENT</b>	<b>Course Code: BCOMH102</b>
<b>Total Marks for Evaluation: 100 (Internal Marks: 30 External Marks: 70)</b>	<b>No. of Contact hours: 60</b>

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

**Course Outcome:** 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 organizations 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 organization 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.

**Unit I**

**Contact Hours: 12**

Meaning and importance of management: Coordination mechanisms in organizations, 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**

**Contact Hours: 12**

Organizational 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**

**Contact Hours: 12**

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

**Unit IV**

**Contact Hours: 12**

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**
**Contact Hours: 12**

Management challenges of the 21<sup>st</sup> 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.

**Text Book:**

- 1 Kumar, Pradeep. Management: principles and applications. JSR Publication House LP Delhi. 2019.

**Reference Books:**

- 1 Drucker, P. F. (2006). The Practice of Management. Newyork: Harper & Row.
2. Griffin. Management Principles and Application. Cengage, 12<sup>th</sup> Edition.

**FACILITATING THE ACHIEVEMENT OF COURSE LEARNING OUTCOME:**

UNIT NO.	COURSE LEARNING OUTCOME	TEACHING AND LEARNING ACTIVITY	ASSESSMENT TASK
I	Knowledge of fundamentals of management from theories and role of managers.	Presentation/Case Study/ Lecture.	Evaluation of Students on the basis of Assignment/Quiz.
II	Generating knowledge about the market environment for better decision making.	Application Based learning/Case Study/Video/Role-Play, Lecture.	Evaluation of Students on the basis of Class test.
III	Comprehension of the basic concepts related to factors affecting organizational structure and design.	Presentation/Video/Case Study/Life Project.	Evaluation of Students on Live Project/ Case Study.
IV	Acknowledging the significance of leadership, motivation and controlling.	Presentation/Video/Case Study/Research Study.	Evaluation of Students based on Class test.
V	Synthesis of new era challenges of management and value and ethics.	Presentation/Case Study/ Lecture.	Evaluation of Students on the basis of Presentation/Survey.

**FACULTY OF COMMERCE & MANAGEMENT  
KALINGA UNIVERSITY  
RAIPUR**

<b>Name of the Program/Semester: B.COM (H) - I</b>	<b>Course: Core: GE-1</b>
<b>Name of the Course: MICRO ECONOMICS</b>	<b>Course Code: BCOMH103</b>
<b>Total Marks for Evaluation: 100 (Internal Marks: 30 External Marks: 70)</b>	<b>No. of Contact hours:60</b>

**Objectives:** The purpose of this course is to apply business economic concepts and techniques in evaluating business decisions taken by firms.

**Course Outcome:** The successful completion of this course shall enable the student:

**CO1:** To explain the mechanics of supply and demand in allocating goods and services and resources.

**CO2:** To describe how changes in demand and supply affect markets.

**CO3:** To understand the choices made by a rational consumer.

**CO4:** To identify relationships between production and costs.

**CO5:** To define key characteristics and consequences of different forms of markets.

**Unit I**

**Contact Hours: 12**

Meaning, Nature and Scope of Business Economics – Micro and Macro, Basic Economic Problems, Market forces in Solving Economic Problems.

**Unit II**

**Contact Hours: 12**

Concept of Demand, Elasticity of Demand, Revenue Concepts - Total Revenue, Marginal Revenue, Average Revenue, Concept and Law of Supply, Factors Affecting Supply.

**Unit III**

**Contact Hours: 12**

Cost of Production: Social & Private Costs of Production, difference between Economic and Accounting Costs, Long Run and Short Run Costs of Production. Economies and Diseconomies of Scale and the Shape of the Long Run Average Cost.

**Unit IV**

**Contact Hours: 12**

Perfect Competition- Equilibrium of Firm and Industry under Perfect Competition, Monopoly – Price Determination under Monopoly, Monopolistic Competition – Price and Output Determination under Monopolistic Competition.

**Unit V**

**Contact Hours: 12**

The consumption decision: preferences and their representation with indifference curves; budget constraints; a consumer's optimum choice; income and substitution effects; labour supply and savings decisions.

**Text Book:**

1. S.K. Misra, V.K. Puri, Micro Economics –I, Himalaya Publishing House, New Delhi 38<sup>th</sup> edition 2019.

**Reference Books:**

1. Dr. Girijashankar, Business Economics (Micro), Atharva Prakashan, Pune.
2. Dr. S.K. Singh, Business Economics, Sahitya Bhawan Publications, New Delhi.

**FACILITATING THE ACHIEVEMENT OF COURSE LEARNING OUTCOME:**

<b>UNIT NO.</b>	<b>COURSE LEARNING OUTCOME</b>	<b>TEACHING AND LEARNING ACTIVITY</b>	<b>ASSESSMENT TASK</b>
I	Knowledge and understanding of nature and Scope of Business Economics.	Presentation/Case Study/ Lecture.	Evaluation of Students on the basis of Presentation, Assignment Evaluation, Quiz.
II	Indexed knowledge and understanding of concept of Demand.	Application Based learning/Case Study/Video/Role-Play/Lecture.	Evaluation of Students on the basis of Application-Based Activity, Evaluation, Assignment, Class test.
III	Improved understanding of cost of production.	Presentation/ Video/Case Study/Live Project.	Evaluation of Students on Presentation on Live Project, Assignment.
IV	Knowledge of Market structure.	Presentation/ Video/Case Study/Research Study.	Evaluation of Students based on Research Study Presentation, Assignment Evaluation, Class test.
V	Improved knowledge of consumption decision.	Presentation/ Video/Case Study/Live Project.	Evaluation of Students on Presentation on Live Project, Assignment.

**FACULTY OF COMMERCE & MANAGEMENT  
KALINGA UNIVERSITY  
RAIPUR**

<b>Name of the Program/Semester: B.COM (H) - I</b>	<b>Course: Core: AECC-1</b>
<b>Name of the Course: ENGLISH</b>	<b>Course Code: BCOMH104A</b>
<b>Total Marks for Evaluation: 50 (Internal Marks: 15 External Marks: 35)</b>	<b>No. of Contact hours: 30</b>

**Objectives:** The objective of this course is to develop an understanding of English Language.

**Course Objective**

The purpose of this course is to introduce students to the theory, fundamentals and tools of communication and to develop in them vital communication skills which should be integral to personal, social and professional interactions. One of the critical links among human beings and an important thread that binds society together is the ability to share thoughts, emotions and ideas through various means of communication: both verbal and non-verbal. In the context of rapid globalization and increasing recognition of social and cultural pluralities, the significance of clear and effective communication has substantially enhanced.

**CONTENTS**

<b>Unit I: Introduction:</b>	<b>06</b>
Theory of Communication, Types and modes of Communication, Mediums and channels of communication, barriers to communication, English as a Global language, the Lingua Franca, Social influences on English	
<b>Unit II: Language of Communication:</b>	<b>06</b>
Verbal and Non-verbal (Spoken and Written) Personal, Social and Business Barriers and Strategies Intra-personal, Inter-personal and Group communication, Varieties of English, Language, Accent, Dialect, Colloquialism, Historical influences on English	
<b>Unit III: Speaking Skills:</b>	<b>06</b>
Monologue Dialogue Group Discussion Effective Communication/ Mis- Communication Interview Public Speech, Regional influences on English, Convergence and divergence, Linguistic Imperialism,	
<b>Unit IV: Reading and Understanding-</b>	<b>06</b>
Close Reading, Reading analysis of a text - Audience and purpose, Content and theme, Tone and Mood, stylistic devices, structure Comprehension- Analysis and Interpretation Translation(from Indian language to English and vice-versa) Literary/Knowledge Texts	
<b>Unit V: Writing Skills</b>	<b>06</b>

Documenting Report Writing Making notes Letter writing, Writing tabloids, diary entry, open letters, essays, newsletter and magazine articles, skits, short stories, impersonating characters

**Course outcome:**

It will enhance Language of communication, various speaking skills such as personal communication, social interactions and communication in professional situations such as interviews, group discussions and office environments, important reading skills as well as writing skills such as report writing, note taking etc. While, to an extent, the art of communication is natural to all living beings, in today’s world of complexities, it has also acquired some elements of science. It is hoped that after studying this course, students will find a difference in their personal and professional interactions.

**Recommended Readings:**

1. Fluency in English - Part II, Oxford University Press, 2006.
2. Business English, Pearson, 2008.
3. Language, Literature and Creativity, Orient Blackswan, 2013.
4. Language through Literature (forthcoming) ed. Dr. Gauri Mishra, DrRanjanaKaul, DrBrati Biswas

**FACILITATING THE ACHIEVEMENT OF COURSE LEARNING OUTCOME:**

<b>UNIT NO.</b>	<b>COURSE LEARNING OUTCOME</b>	<b>TEACHING AND LEARNING ACTIVITY</b>	<b>ASSESSMENT TASK</b>
I	Knowledge of Types and modes of Communication.	Presentation/Case Study/ Lecture.	Evaluation of Students on the basis of Presentation, Assignment Evaluation, Quiz.
II	Indexed knowledge and understanding of Language of Communication.	Application Based learning/Case Study/Video/Role-Play/ Lecture.	Evaluation of Students on the basis of Application-Based Activity, Evaluation, Assignment, Class test.
III	Able to work effectively by Speaking Skills.	Presentation/Video/Case Study/Live Project.	Evaluation of Students on Presentation on Live Project, Assignment.

IV	Knowledge about reading, analysis and interpretation.	Presentation/Video/Case Study/Live Project.	Evaluation of Students on Presentation on Live Project, Assignment.
V	Identify and properly use the Business Etiquettes and communicate effectively with varied stakeholders Report and Resume Writing.	Presentation/Video/Case Study/Research Study.	Evaluation of Students based on Research Study Presentation, Assignment Evaluation, Class test.

**FACULTY OF COMMERCE & MANAGEMENT  
KALINGA UNIVERSITY  
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<b>Name of the Program/Semester: B.COM (H) -I</b>	<b>Course: Core: EECC-1</b>
<b>Name of the Course: BUSINESS CORRESPONDENCE AND REPORTING</b>	<b>Course Code: BOCMH105</b>
<b>Total Marks for Evaluation: 50 (Internal Marks: 15 External Marks: 35)</b>	<b>No. of Contact hours: 30</b>

**Objectives:** The objective of this course is to develop good communication skills.

**Course Outcome:** The successful completion of this course shall enable the student to:

**CO1:** Develop writing skills.

**CO2:** Understand Article writing.

**CO3:** Write format letters and official communication.

**CO4:** Understand note making.

**Unit I**

**Contact Hours: 10**

Developing writing skills: Introduction to basics of writing, process of writing, styles of writing, writing convention, Do's and Don'ts of good writing. Precis writing: What is Precis writing, features of good Precis writing, Do's and Don'ts of Precis writing.

**Unit II**

**Contact Hours: 05**

Article writing: What is an article, essential element of article writing, its detailed format. Report Writing: What is a report, essential elements of report writing, reporting for a meeting/assembly, reporting for a News paper, reporting for a Magazine.

**Unit III**

**Contact Hours: 10**

Writing format letters and official communication: Circulars, Complaints, Memos, Promotional content, Sales Recovery/Remittances. Writing format mails: Subject line, formal greetings, target audience, clarity and conciseness, formal closing, proofread, feedback.

**Unit IV**

**Contact Hours: 05**

Note making: Sub-heading indentation, points, use of abbreviations, summary, content, expression, steps to comprehend and summarise text, helpful hints, sample passages with notes, exercises. Meetings: Notice, agenda, drafting minutes, action taken report. Resume Writing.

**Text Book:**

1. Foundation Course business Correspondence and Reporting by Board of Studies the Institute of Chartered Accountants of India. 2020.

**Reference Books:**

1. Taxmann's Business Correspondence and Reporting 2017.



**FACILITATING THE ACHIEVEMENT OF COURSE LEARNING OUTCOME:**

<b>UNIT NO.</b>	<b>COURSE LEARNING OUTCOME</b>	<b>TEACHING AND LEARNING ACTIVITY</b>	<b>ASSESSMENT TASK</b>
I	Knowledge of Precis writing.	Presentation/Case Study/ Lecture.	Evaluation of Students on the basis of Presentation, Assignment Evaluation, Quiz.
II	Generating Knowledge about Report Writing.	Application Based learning/Case Study/Video/Role-Play, Lecture.	Evaluation of Students on the basis of Application-Based Activity, Evaluation, Assignment, Class test.
III	Synthesis of Writing format mails.	Presentation/ Video/Case Study/Life Project.	Evaluation of Students on Presentation on Life Project, Assignment.
IV	Improved Understanding about Meetings.	Presentation/ Video/Case Study/Research Study.	Evaluation of Students based on Research Study Presentation, Assignment Evaluation, Class test.

**FACULTY OF COMMERCE & MANAGEMENT  
KALINGA UNIVERSITY  
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<b>Name of the Program/Semester: B.COM (H) -I</b>	<b>Course: Core: EECC-2</b>
<b>Name of the Course: FUNDAMENTALS OF IT</b>	<b>Course Code: BCOMH106</b>
<b>Total Marks for Evaluation: 100 (Internal Marks: 30 External Marks: 70)</b>	<b>No. of Contact hours: 60</b>

**Objectives:** Give students an in-depth understanding of why computers are essential components in business, education and society.

**Course Outcome:** The successful completion of this course shall enable the student to:

**CO1:** Bridge the fundamental concepts of computers with the present level of knowledge of the students.

**CO2:** Understand the practical concepts of MS Word, MS Excel and MS Power Point.

### **Unit-I**

#### **1.1 Introduction to Computers:**

- 1.1.1 The evolution of computers – Computer Generation
- 1.1.2 Classifications of Computers –
- 1.1.3 Micro
- 1.1.4 Mini,
- 1.1.5 Mainframe
- 1.1.6 Super Computers
- 1.1.7 Distributed Computer System
- 1.1.8 Parallel Computers
- 1.1.9 Computer Hardware – Major Components of a Digital Computer
- 1.1.10 Block Diagram of Computer
- 1.1.11 Input devices
- 1.1.12 Output devices
- 1.1.13 Description of Computer IPO Cycle

#### **1.2 Computer Memory:**

- 1.2.1 Memory Types,
- 1.2.2 Units of memory
- 1.2.3 Read Only Memory,
- 1.2.4 Random Access Memory,
- 1.2.5 Serial Access Memory,
- 1.2.6 Physical Devices Used to construct Memories,
- 1.2.7 Hard disk,
- 1.2.8 Floppy Disk Drives,
- 1.2.9 CD, DVD, Flash Drives,
- 1.2.10 Magnetic Tape Drives.
- 1.2.11 CPU

### **Unit-II**

#### **2.1 Number System:**

- 2.1.1 Decimal,
- 2.1.2 Binary,

- 2.1.3 Octal,
- 2.1.4 Hexa-decimal.
- 2.1.5 Conversion - Decimal to all other number systems,
- 2.1.6 Binary to octal and Hexa Decimal,

## **2.2 Computer Software:**

- 2.2.1 System software,
- 2.2.2 Operating System concepts,
- 2.2.3 Different types of operating systems,
- 2.2.4 Assemblers,
- 2.2.5 Compilers,
- 2.2.6 Interpreters,
- 2.2.7 linkers,
- 2.2.8 Application Software,

## **Unit-III**

### **3.1 Introduction of Internet and Objectives**

### **3.2 Basic of Computer Networks**

- 3.2.1 Local Area Network (LAN)
- 3.2.2 Wide Area Network (WAN)

### **3.3 Internet**

- 3.3.1 Concept of Internet
- 3.3.2 Applications of Internet
- 3.3.3 Connecting to the Internet
- 3.3.4 Troubleshooting

### **3.4 World Wide Web (WWW)**

### **3.5 Web Browsing Software**

- 3.5.1 Popular Web Browsing Software

### **3.6 Search Engines**

- 3.6.1 Popular Search Engines / Search for content
- 3.6.2 Accessing Web Browser
- 3.6.3 Using Favorites Folder
- 3.6.4 Downloading Web Pages
- 3.6.5 Printing Web Pages

### **3.7 Understanding URL**

### **3.8 Surfing the web**

Using e-governance website

## **Unit-IV**

### **4.1 Word Processor:**

- 4.1.1 Word Processor and its features,
- 4.1.2 Editing of Text,
- 4.1.3 Find and Replace,
- 4.1.4 Bullets and Numbering,
- 4.1.5 Spell Checker,
- 4.1.6 Grammar Checker,
- 4.1.7 Auto Correct,
- 4.1.8 Auto Complete,

- 4.1.9 Auto Text,
- 4.1.10 Header and footer,
- 4.1.11 tables,
- 4.1.12 mail merge,
- 4.1.13 border and shading,
- 4.1.14 page setup,
- 4.1.15 Printing.
- 4.1.16

#### **4.2 Spread sheet:**

- 4.2.1 Spread sheet and its features,
- 4.2.2 Entering Information in Worksheet,
- 4.2.3 Editing Cell Entry,
- 4.2.4 Moving and Copying Data,
- 4.2.5 deleting or Inserting Cells,
- 4.2.6 Rows and Columns,
- 4.2.7 Custom
- 4.2.8 Numeric Formats,
- 4.2.9 Using Formulas and functions,
- 4.2.10 Creating charts.

### **Unit-V**

#### **Presentation Software**

- 5.1.1. Presentation Software and its uses,
- 5.1.2. steps for creating Power Point Presentation,
- 5.1.3. PowerPoint Views,
- 5.1.4. Assigning Slide Transitions,
- 5.1.5. Using Preset Animations,
- 5.1.6. Hiding Slides,
- 5.1.7. Slide Show,
- 5.1.8. Controlling the Slide Show with a Keyboard,
- 5.1.9. Setting Slide Show Timings.

#### **Text Books:**

1. Alex Leon & Mathews Leon, “Fundamentals of Information Technology”, LeonTechworld, 1999.
2. Vikas Gupta, “Comdex Computer Kit”, Wiley Dreamtech, Delhi, 2004
3. P. K. Sinha & Priti Sinha , “Computer Fundamentals”, BPB Publications, 1992.

#### **Reference Books:**

1. V. Raja Raman, “Introduction to Computers”, PHI, 1998.
2. Alex Leon & Mathews Leon, “Introduction to Computers”, Vikas Publishing House, 1999.
3. Norton Peter, “Introduction to computers”, 4<sup>th</sup> Ed., TMH, 2001.

#### **FACILITATING THE ACHIEVEMENT OF COURSE LEARNING OUTCOME:**

<b>UNIT NO.</b>	<b>COURSE LEARNING OUTCOME</b>	<b>TEACHING AND LEARNING ACTIVITY</b>	<b>ASSESSMENT TASK</b>
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I	Knowledge of theoretical concept of computers.	Presentation/Case Study/ Lecture.	Evaluation of Students on the basis of Presentation/ Assignment Evaluation/Quiz.
II	Improved understanding of number systems.	Application Based learning/Lecture/ Presentation.	Evaluation of Students on the basis of Application-Based Activity/Evaluation, Assignment/Class test.
III	Application of software's.	Presentation/Case Study/Live Project.	Evaluation of Students on Presentation on Live Project/ Assignment.
IV	Comprehensive awareness of computer networks.	Presentation/Case Study/Live Project.	Evaluation of Students based on Networking Study Presentation/ Assignment Evaluation/Class test.

**FACULTY OF COMMERCE & MANAGEMENT  
KALINGA UNIVERSITY  
RAIPUR**

<b>Name of the Program/Semester: B.COM (H) - I</b>	<b>Course: Core: EECC-2</b>
<b>Name of the Course: FUNDAMENTALS OF IT (LAB)</b>	<b>Course Code: BCOMH107P</b>
<b>Total Marks for Evaluation: 50 (Internal Marks: 20 External Marks: 30)</b>	<b>No. of Contact hours: 30</b>

**Objectives:** Give students an in-depth understanding of why computers are essential components in business, education and society.

**Course Outcome:** The successful completion of this course shall enable the student to:

**CO1:** Understand the practical concepts of MS Word, MS Excel and MS Power Point.

**Unit I**

**Contact Hours: 10**

**MS-WORD:**

1. Text Manipulations.
2. Usage of Numbering, Bullets, Tools and Headers.
3. Usage of Spell Check and Find and Replace.
4. Text Formatting.
5. Picture Insertion and Alignment.
6. Creation of Documents Using Templates.
7. Creation of Templates.
8. Mail Merge Concept.
9. Copying Text and Picture from Excel.
10. Creation of Tables, Creation of Tables Formatting Tables.
11. Splitting the Screen.
12. Opening Multiple Document, Inserting Symbols in Documents.

## **Unit II**

**Contact Hours: 10**

### **MS –EXCEL:**

1. Creation of worksheet and Entering Information.
2. Aligning, Editing Data in Cell.
3. Excel Function (Date, Time, Statistical, Mathematical, Financial Functions).
4. Changing of Column Width and Row Height (Column and Range of Column).
5. Moving, Copying, Inserting and Deleting Rows and Columns.
6. Formatting Numbers and Other Numeric Formats.
7. Drawing Borders Around Cells.
8. Creation of Charts Raising Movind.
9. Changing Chart Type.
10. Controlling the Appearance of a Chart.

## **Unit III**

**Contact Hours: 10**

### **MS-POWER POINT Working with Slides:**

1. Creating, saving, closing presentation.
2. Adding Headers and footers.
3. Changing Slide layout.
4. Working fonts and bullets.
5. Inserting Clip art: Working with clipart.
6. Applying Transition and animation effects.
7. Run and Slide Show.

### **Text Book:**

1. Sinha P K, “Fundamentals of Computer” – BPB Publication. 6<sup>th</sup> Edition.

### **Reference Books:**

1. Raman Raja V- “Fundamental of Computer” - PHI.
2. Norton Peter- “Introduction to Computer” TMH.
3. Sharma Upadhaya and Agrawal, “Elementary Computer Application”, Panchsheel Prakashan Jaipur.
4. Leon Alexis, Lecon Mathews, “Fundamental of Information Technology”, VPH.

**FACILITATING THE ACHIEVEMENT OF COURSE LEARNING OUTCOME:**

<b>UNIT NO.</b>	<b>COURSE LEARNING OUTCOME</b>	<b>TEACHING AND LEARNING ACTIVITY</b>	<b>ASSESSMENT TASK</b>
I	Knowledge of MS-WORD.	Presentation/Case Study/ Lecture.	Evaluation of Students on the basis of Presentation, Assignment Evaluation, Quiz.
II	Improved understanding of MS-EXCEL.	Application Based learning/Case Study/Lecture.	Evaluation of Students on the basis of Application-Based Activity, Evaluation, Assignment, Class test.
III	Application of MS-POWER POINT.	Presentation/Case Study.	Evaluation of Students on Presentation on Live Project, Assignment.



**SEMESTER – II**  
**BACHELORS OF COMMERCE**  
**(Hons.)**

**FACULTY OF COMMERCE & MANAGEMENT  
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<b>SEMESTER - II</b>						
<b>Subject Code</b>	<b>Subject Name</b>	<b>Category</b>	<b>Credits</b>	<b>Internal Marks</b>	<b>External Marks</b>	<b>Total</b>
BCOMH201	Cost Accounting	CC-3	4	30	70	100
BCOMH202	Macro Economics	GE-2	4	30	70	100
BCOMH203	Business Mathematics and Statistics	GE-3	4	30	70	100
BCOMH204	Business Law	CC-4	4	30	70	100
	Choose Any 205A/205B	AECC-2	2	15	35	50
BCOMH205 A	Environmental Studies					
BCOMH205 B	NCC					
BCOMH206	Company Law	CC-5	4	30	70	100
BCOMH207	Computerized Accounting System	EECC-3	2	15	35	50
<b>Total</b>			<b>24</b>			
Live Project - II						

**FACULTY OF COMMERCE & MANAGEMENT  
KALINGA UNIVERSITY  
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<b>Name of the Program/Semester: B.COM (H)-II</b>	<b>Course: Core: CC-3</b>
<b>Name of the Course: COST ACCOUNTING</b>	<b>Course Code: BCOMH201</b>
<b>Total Marks for Evaluation: 100 (Internal Marks: 30 External Marks: 70)</b>	<b>No. of Contact hours: 60</b>

**Objectives:** The objective of this course is to develop an understanding of the process of costing related with the basic function and management challenges in the emerging perspective in finance area.

**Course Outcome:** The successful completion of this course shall enable the student to:

**CO1:** Recognize and apply appropriate theories, principles and concepts relevant to cost accounting.

**CO2:** Exercise appropriate judgement in selecting and learning material/ inventory control concepts.

**CO3:** Plan, design and execute labour requirement and procedures under different plans, and concepts.

**CO4:** Understanding overheads and its ascertainment using different treatment techniques and practices.

**CO5:** Learn problems relevant to different types of cost using ideas and techniques some of which are at forefront of the discipline.

**Unit I**

**Contact Hours: 12**

Meaning and Scope of Cost Accounting: Basic Cost concepts – Elements of Costs, Classification of Costs, Total Cost build up and Cost sheet, Emerging Terms viz. Life Cycle Costing, Activity Based Costing, Back flush Costing.

**Unit II**

**Contact Hours: 12**

Materials Control: Meaning – Steps Involved - Material and Inventory – Techniques of Material/Inventory Control – Valuation of Incoming & Outgoing Material – Material Losses.

**Unit III**

**Contact Hours: 12**

Labour Cost Control: Direct and Indirect Labour, Steps involved – treatment of Idle Time, Holiday Pay, Overtime etc. in Cost Accounts, Casual Workers & Out Workers, Labour Turnover, Methods of Wage Payment, Incentive Plans.

**Unit IV**

**Contact Hours: 12**

Overheads: Meaning and Classification of Overheads – Treatment of specific items of Overheads in Cost Accounts – Stages involved in Distribution of Overheads – Methods of Absorption of Overheads- Treatment of Under and Over Absorption of Overheads.

**Unit V**

**Contact Hours: 12**

Methods of Costing: Single Output Costing, Job Costing, Contract & Batch Costing Process Costing (including Joint Products and By-Products and Inter-Process Profits), Operating/Service Costing. (Transport & Power House only).

**Text Book:**

1. Arora M.N, Cost Accounting 2nd Edition, Vikas Publishing House Pvt. Ltd. 2021.

**Reference Books:**

1. Horngren; Cost Accounting, 16<sup>th</sup> edition, Pearson India.
2. Gowda, J. Made: Advanced Cost Accounting, Himalaya Publishing House.
3. Maheshwari, S. N. and S. N. Mittal; Cost Accounting -Principles & Practice, A Mahavir Publication.

**FACILITATING THE ACHIEVEMENT OF COURSE LEARNING OUTCOME:**

<b>UNIT NO.</b>	<b>COURSE LEARNING OUTCOME</b>	<b>TEACHING AND LEARNING ACTIVITY</b>	<b>ASSESSMENT TASK</b>
I	Recognition and application appropriate theories, principles and concepts relevant to cost accounting.	Presentation/Case Study/ Lecture.	Evaluation of Students on the basis of Assignment/Quiz.
II	Synthesis of appropriate judgement in selecting and learning material/ inventory control concepts.	Application Based learning/Case Study/Lecture.	Evaluating student on the basis of class test.
III	Knowledge of labour cost control.	Presentation/Case Study.	Evaluation of Students on the basis of Assignment/Quiz.
IV	Synthesis of overheads and its ascertainment using different treatment techniques and practices.	Presentation/Video/Case Study/Research Study.	Evaluating student on the basis of class test.
V	Application and analysis of different methods of costing.	Presentation/ Quiz.	Evaluation of Students on the basis of Quiz. Presentation on leading manufacturing concern and their cost accounting.

**FACULTY OF COMMERCE & MANAGEMENT  
KALINGA UNIVERSITY  
RAIPUR**

<b>Name of the Program/Semester: B.COM (H)-II</b>	<b>Course: Core: GE-2</b>
<b>Name of the Course: MACRO ECONOMICS</b>	<b>Course Code: BCOMH202</b>
<b>Total Marks for Evaluation: 100 (Internal Marks: 30 External Marks: 70)</b>	<b>No. of Contact hours: 60</b>

**Objectives:** This course introduces students to the basics of Macroeconomics and International Economics. The objective of this course is to familiarize students with the fundamentals of macroeconomics and to emphasize the importance of assessing the external macro environment by businesses in order to survive and prosper. The course introduces students to the basic macroeconomic variables.

**Course Outcome:** The successful completion of this course shall enable the student:

**CO1:** To identify the basic macroeconomic variables.

**CO2:** To identify economic growth and its determinants.

**CO3:** To identify international factors affecting economies.

**CO4:** To Analyze policies and its role.

**CO5:** To Assess the external macro environment.

**Unit I**

**Contact Hours: 12**

Concepts of Macro Economics: Definition, importance, growth, limitations of Macro-Economics, Macro-Economic Variables, Circular flow of income in two, three, four sector economy, relation between leak ages and injections in Circular Flow.

**Unit II**

**Contact Hours: 12**

Macro Market Analysis: Theory of Full Employment and Income: Classical, Modern (Keynesian) Approach, Consumption Function, relationship between saving and Consumption. Investment Function, Concept of Marginal Efficiency of Capital and Marginal Efficiency of Investment.

**Unit III**

**Contact Hours: 12**

National Income: Concepts, definition, methods of measurement, National income in India, problems in measurement of National Income & precautions in estimation of National Income. National Income: determination in two, three and four Sector Models. Multiplier in two, three and four Sectors Model.

**Unit IV**

**Contact Hours: 12**

Money Market: Functions and forms of money, demand for Money-Classical, Keynesian and Friedmanian Approach, measures of Money Supply, Quantity Theory of Money, Inflation and Deflation.

**Unit V**

**Contact Hours: 12**

Equilibrium of Product and Money Market: This IS-LM Model, Product Market and Money Market, Derivation, Shift. Equilibrium of IS-LM curve. Application of IS-LM Model in Monetary and Fiscal Policy.

**Text Book:**

1. Chaturvedi, D. D and Anand Mittal.: Business-Economics II (GGSIPU Edition), Brijwasi Book Distributors, 2016.
2. Dwivedi, D. N.; Macro Economics, Tata McGraw Hill, 5th Edition.
3. Introductory Macro Economics, Taxmann's, ms Sangeeta & ms Vaishali Kapoor.

**Reference Books:**

1. Mishra, S. K. and V. K. Puri; Modern Macro-Economic Theory, Himalaya Publishing House, 2016.
2. Edward Shapiro; Macro-Economic Analysis, Tata McGraw Hill, 2019.

**FACILITATING THE ACHIEVEMENT OF COURSE LEARNING OUTCOME:**

<b>UNIT NO.</b>	<b>COURSE LEARNING OUTCOME</b>	<b>TEACHING AND LEARNING ACTIVITY</b>	<b>ASSESSMENT TASK</b>
I	Knowledge of the basic macroeconomic variable.	Lectures/ discussion/ case study.	Short Reports /Assignment.
II	Improved awareness towards economic growth and its determinants.	Lectures/ discussion/ case study.	Class test/Presentation.
III	Analyzing policies and its role.	Lectures/ Discussion/ experiential learning.	Short notes/ Live Projects.
IV	Assessing the external macro environment.	Lectures/ interactive discussions.	Tests /Assignments.
V	Analyzing international factors affecting economies.	Lectures/ interactive discussions.	Short Reports/ Tests/ Quiz.

**FACULTY OF COMMERCE & MANAGEMENT  
KALINGA UNIVERSITY  
RAIPUR**

<b>Name of the Program/Semester: B.COM (H) - II</b>	<b>Course: Core: GE-3</b>
<b>Name of the Course: BUSINESS MATHEMATICS AND STATISTICS</b>	<b>Course Code: BCOMH203</b>
<b>Total Marks for Evaluation: 100 (Internal Marks: 30 External Marks: 70)</b>	<b>No. of Contact hours: 60</b>

**Objectives:** The objective of this course is to familiarize in solving complex problems on time, with greater accuracy and in the most economical way.

**Course Outcome:** The successful completion of this course shall enable the student:

**CO1:** To provide students with the understanding of role of quantitative techniques in business decision making.

**CO2:** To prepare a common platform for students for better understanding of statistical tools.

**CO3:** To familiarize the students of different streams about different quantitative techniques.

**CO4:** To understand in more specific Management related areas from planning till controlling.

**Unit I**

**Contact Hours: 12**

Basic Mathematics of Finance: Simple and compound interest Rates of interest – nominal, effective and continuous – their inter-relationship; Compounding and discounting of a sum using different types of rates.

**Unit II**

**Contact Hours: 12**

Univariate Analysis: Measures of Central Tendency including arithmetic mean, geometric mean and harmonic mean: properties and applications; mode and median. Partition values – quartiles, deciles, and percentiles.

**Unit III**

**Contact Hours: 12**

Measures of Variation: absolute and relative. Range, quartile deviation and mean deviation; Variance and Standard deviation: calculation and properties.

**Unit IV**

**Contact Hours: 12**

Bivariate Analysis: Simple Linear Correlation Analysis: Meaning, and measurement. Karl Pearson's co-efficient and Spearman's rank correlation.

**Unit V**

**Contact Hours: 12**

Simple Linear Regression Analysis: Regression equations and estimation. Relationship between correlation and regression coefficients.

**Text Book:**

1. Mizrahi and John Sullivan Mathematics for business and social sciences. Wiley and Sons 6<sup>th</sup> edition, 2018.

**Reference Books:**

1. N.D. Vohra, Business Mathematics and Studies, Mayur Publications.
2. J.K. Thukral, Mathematics for Business Studies, Mayur Publications.
3. J. K. Singh, Business Mathematics, Himalaya Publishing House.

**FACILITATING THE ACHIEVEMENT OF COURSE LEARNING OUTCOME:**

<b>UNIT NO.</b>	<b>COURSE LEARNING OUTCOME</b>	<b>TEACHING AND LEARNING ACTIVITY</b>	<b>ASSESSMENT TASK</b>
I	Knowledge of managing and understanding of applications of matrices to solution of simple business and economic problems.	Presentation/Case Study/Lecture.	Presentation/Assignment Evaluation/Quiz.
II	Indexed knowledge and understanding of applications of functions and differentiation.	Application Based learning/Case Study/Video/Role-Play/Lecture.	Application-Based Activity/ Evaluation, Assignment/ Class test.
III	Effective applications of mathematics of Finance.	Presentation/Video/Case Study/Live Project.	Evaluation of Students on Presentation on Live Project, Assignment.
IV	Identify and proper use of Univariate Analysis.	Presentation/Video/Case Study/Research Study.	Research Study Presentation, Assignment Evaluation, Class test.
V	Knowledge of Bivariate Analysis.	Presentation/Video/Case Study/Research Study.	Evaluation of Students based on Research Study Presentation, Assignment. Evaluation, Class test.



**FACULTY OF COMMERCE & MANAGEMENT  
KALINGA UNIVERSITY  
RAIPUR**

<b>Name of the Program/Semester: B.COM (H) - II</b>	<b>Course: Core: CC-4</b>
<b>Name of the Course: BUSINESS LAW</b>	<b>Course Code: BCOMH204</b>
<b>Total Marks for Evaluation: 100 (Internal Marks: 30 External Marks: 70)</b>	<b>No. of Contact hours: 60</b>

**Objectives:** To impart basic knowledge of the important business legislation along with relevant case law.

**Course Outcome:** The successful completion of this course shall enable the student to:

**CO1:** Understand characteristics of Indian Contract Act.

**CO2:** Define Specific Contract, Contract of Indemnity of Indian contract Act.

**CO3:** Describe features of the Sales of Good Act 1930.

**CO4:** Identify the main provisions of The Partnership Act, 1932 and Limited liability partnership.

**CO5:** Describe the provisions of Negotiable Instrument Act 1881.

**Unit I**

**Contact Hours: 12**

The Indian Contract Act, 1872: General principle of Law of Contract, Contract: Meaning, Characteristics and Kinds, Essentials of a Valid Contract: Offer and Acceptance Consideration, Contractual Capacity, Free Consent, legality of Objects, Void Agreements, Discharge of a Contract Modes of Discharge, Breach and Remedies against Breach of Contract, Contingent Contracts, Quasi Contracts.

**Unit II**

**Contact Hours: 12**

The Indian Contract Act, 1872: Specific Contract – Contract of Indemnity and Guarantee, Contract of Bailment and Pledge, Contract of Agency.

**Unit III**

**Contact Hours: 12**

The Sale of Goods Act, 1930: Contract of Sale, Meaning and Difference between Sale and Agreement to Sell, Conditions and Warranties, Transfer of Ownership in Goods including Sale by a Non-owner, Performance of Contract of Sale, Unpaid Seller: Meaning Rights of an Unpaid Seller against the Good and the Buyer.

**Unit IV**

**Contact Hours: 12**

The Partnership Act, 1932: Nature and Characteristics of Partnership, Registration of a Partnership Firms, Types of Partners, Rights and Duties of Partners, Implied Authority of a Partner, Incoming and Outgoing Partner, Mode of Dissolution of Partnership, The Limited Liability Partnership Act, 2008: Salient Features of LLP, Differences between LLP and Partnership, LLP and Company, LLP Agreement. Partners and Designated Partners, Incorporation Document, Incorporation by Registration, Partners and their Relationship.

**Unit V**
**Contact Hours: 12**

The Negotiable Instruments Act 1881: Meaning, Characteristics, and Types of Negotiable Instruments: Promissory Note, Bill of Exchange, Cheque Holder and Holder in Due Course, Privileges of Holder in Due Course, Negotiation: Types of Endorsements, Crossing of Cheque, Bouncing of Cheque.

**Text Book:**

1. Business Law, Avtar Singh, Eastern Book Company, Lucknow, 11<sup>th</sup> Edition 2019.

**Reference Books:**

1. Elements of Mercantile Law, N. D Kapoor, Sultan Chand & Sons, 34<sup>th</sup> Edition 2013.
2. Business Law, M. C. Kuchhal, and Vivek Kuchhal, Vikash Publishing House, New Delhi, 7<sup>th</sup> Edition, 2018.

**FACILITATING THE ACHIEVEMENT OF COURSE LEARNING OUTCOME:**

UNIT NO.	COURSE LEARNING OUTCOME	TEACHING AND LEARNING ACTIVITY	ASSESSMENT TASK
I	Knowledge of The Indian Contract Act.	Presentation/ Lecture.	Presentation/ Assignment Evaluation, Quiz.
II	Enhanced awareness of Indemnity and Guarantee.	Application Based learning/Case Study/ Lecture.	Application-Based Activity/ Evaluation, Assignment, Class test.
III	Knowledge of Sales of Good Act 1930.	Presentation/ Video/Case Study/Life Project.	Presentation on Life Project/ Assignment.
IV	Identify the main provisions of The Partnership Act, 1932 and Limited liability partnership.	Presentation/ Video/Case Study/Research Study.	Research Study Presentation/ Assignment Evaluation.
V	Knowledge of the provisions of Negotiable Instrument Act 1881.	Application Based learning/Case Study/ Lecture.	Assignment Evaluation/ Class test.

**FACULTY OF COMMERCE & MANAGEMENT  
KALINGA UNIVERSITY  
RAIPUR**

<b>Name of the Program/Semester: B.COM (H) - II</b>	<b>Course: Core: AECC-2</b>
<b>Name of the Course: ENVIRONMENTAL STUDIES</b>	<b>Course Code: BCOMH205A</b>
<b>Total Marks for Evaluation: 50 (Internal Marks: 15 External Marks: 35)</b>	<b>No. of Contact hours: 30</b>

**Objectives:** To ensure that the students not only understand commerce but also give significance to the environment its usefulness and limitations.

**Course Outcome:** The successful completion of this course shall enable the student:

**CO1:** To understand fundamentals of environment.

**CO2:** To understand about the concept of natural resources.

**CO3:** To understand about the concept biodiversity and conservation.

**CO4:** To understand environmental pollution.

**CO5:** To understand Human Communities and the Environment.

**Unit I**

**Contact Hours: 06**

Introduction to Environmental Studies: Multidisciplinary nature of environmental studies; Scope and importance; Concept of sustainability and sustainable development, Ecosystems: What is an ecosystem? Structure and function of ecosystem; Energy flow in an ecosystem: food chains, food webs and ecological succession. Case studies of the following ecosystems: Forest ecosystem, Grassland ecosystem, Desert ecosystem, Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries).

**Unit II**

**Contact Hours: 06**

Natural Resources : Renewable and Non-renewable Resources, Land resources and land use change; Land degradation, soil erosion and desertification, Deforestation: Causes and impacts due to mining, dam building on environment, forests, biodiversity and tribal populations, Water; Use and over-exploitation of surface and ground water, floods, droughts, conflicts over water (international & inter-state), Energy resources: Renewable and non renewable energy sources, use of alternate energy sources, growing energy needs, case studies.

**Unit III**

**Contact Hours: 05**

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

**Unit IV**
**Contact Hours: 09**

Environmental Pollution: types, causes, effects and controls; Air, water, soil and noise pollution, Nuclear hazards and human health risks, Solid waste management: Control measures of urban and industrial waste, Pollution case studies, Environmental Policies & Practices: Climate change, global warming, ozone layer depletion, acid rain and impacts on human communities and agriculture, Environment Laws: Environment Protection Act; Air (Prevention & Control of Pollution) Act; Water (Prevention and control of Pollution) Act; Wildlife Protection Act; Forest Conservation Act. International agreements: Montreal and Kyoto protocols and Convention on Biological Diversity (CBD), Nature reserves, tribal populations and rights, and human wildlife conflicts in Indian context.

**Unit V**
**Contact Hours: 04**

Human Communities and the Environment: Human population growth: Impacts on environment, human health and welfare, Resettlement and rehabilitation of project affected persons; case studies, Disaster management: floods, earthquake, cyclones and landslides, Environmental movements: Chipko, Silent valley, Bishnois of Rajasthan, Environmental ethics: Role of Indian and other religions and cultures in environmental conservation, Environmental communication and public awareness, case studies (e.g., CNG vehicles in Delhi).

**Suggested Readings:**

1. Carson, R. 2002. *Silent Spring*. Houghton Mifflin Harcourt.
2. Gadgil, M., & Guha, R. 1993. *This Fissured Land: An Ecological History of India*. Univ. of California Press.
3. Gleeson, B. and Low, N. (eds.) 1999. *Global Ethics and Environment*, London, Routledge.
4. Gleick, P. H. 1993. *Water in Crisis*. Pacific Institute for Studies in Dev., Environment & Security. Stockholm Env. Institute, Oxford Univ. Press.
5. Groom, Martha J., Gary K. Meffe, and Carl Ronald Carroll. *Principles of Conservation Biology*. Sunderland: Sinauer Associates, 2006.
6. Grumbine, R. Edward, and Pandit, M.K. 2013. Threats from India's Himalaya dams. *Science*, 339: 36--37.
7. McCully, P. 1996. *Rivers no more: the environmental effects of dams*(pp. 29--64). Zed Books.
8. McNeill, John R. 2000. *Something New Under the Sun: An Environmental History of the Twentieth Century*.
9. Odum, E.P., Odum, H.T. & Andrews, J. 1971. *Fundamentals of Ecology*. Philadelphia: Saunders.
10. Pepper, I.L., Gerba, C.P. & Brusseau, M.L. 2011. *Environmental and Pollution Science*. Academic Press.
11. Rao, M.N. & Datta, A.K. 1987. *Waste Water Treatment*. Oxford and IBH Publishing Co. Pvt. Ltd.
12. Raven, P.H., Hassenzahl, D.M. & Berg, L.R. 2012. *Environment*. 8th edition. John Wiley & Sons.
13. Rosencranz, A., Divan, S., & Noble, M. L. 2001. *Environmental law and policy in India*. Tripathi 1992.

14. Sengupta, R. 2003. *Ecology and economics: An approach to sustainable development*. OUP.
15. Singh, J.S., Singh, S.P. and Gupta, S.R. 2014. *Ecology, Environmental Science and Conservation*. S. Chand Publishing, New Delhi.
16. Sodhi, N.S., Gibson, L. & Raven, P.H. (eds). 2013. *Conservation Biology: Voices from the Tropics*. John Wiley & Sons.
17. Thapar, V. 1998. *Land of the Tiger: A Natural History of the Indian Subcontinent*.
18. Warren, C. E. 1971. *Biology and Water Pollution Control*. WB Saunders.
19. Wilson, E. O. 2006. *The Creation: An appeal to save life on earth*. New York: Norton.
20. World Commission on Environment and Development. 1987. *Our Common Future*. Oxford University Press.

**FACILITATING THE ACHIEVEMENT OF COURSE LEARNING OUTCOME:**

<b>UNIT NO.</b>	<b>COURSE LEARNING OUTCOME</b>	<b>TEACHING AND LEARNING ACTIVITY</b>	<b>ASSESSMENT TASK</b>
I	Knowledge of nature of ecosystems.	Presentation/Case Study/ Lecture.	Evaluation of Students on the basis of Presentation, Assignment Evaluation, Quiz.
II	Indexed knowledge and understanding of energy resources.	Application Based learning/Case Study/Video/Role-Play/ Lecture.	Evaluation of Students on the basis of Application-Based Activity, Evaluation, Assignment, Class test.
III	Analyze biodiversity and its measures to conserve.	Presentation/Video/Case Study/Live Project.	Evaluation of Students on Presentation on Live Project, Assignment.
IV	Knowledge of environmental policies & practices.	Presentation/Video/Case Study/Research Study.	Evaluation of Students based on Research Study Presentation, Assignment Evaluation, Class test.
V	Detailed Knowledge about environmental ethics.	Presentation/Video/Case Study/Live Project.	Evaluation of Students on Presentation on Live Project, Assignment.

**FACULTY OF COMMERCE & MANAGEMENT  
KALINGA UNIVERSITY  
RAIPUR**

<b>Name of the Program/Semester: B.COM (H) - II</b>	<b>Course: Core: CC-5</b>
<b>Name of the Course: COMPANY LAW</b>	<b>Course Code: BCOMH206</b>
<b>Total Marks for Evaluation: 100 (Internal Marks: 30 External Marks: 70)</b>	<b>No. of Contact hours: 60</b>

**Objectives:** The course is designed to understand the introduction of companies and also acquaint with different type of shares capital, overview of company deposits.

**Course Outcome:** The successful completion of this course shall enable the student:

**CO1:** To distinguish between various forms of companies.

**CO2:** To Identify various forms of Securities i.e., Shares, Debentures etc.

**CO3:** To Assess the procedure of formation of a company.

**CO4:** To have an insight of how a company distributes profit.

**CO5:** To know what Corporate social responsibility is.

**Unit I**

**Contact Hours: 12**

Introduction to Company Law: Company Law; Meaning, Nature, Features of a company; Definitions, Concept of Corporate Veil, Applicability of Companies Act; Incorporation of company; Memorandum & Articles of Association, Alteration in memorandum & Articles of Association; Types of Companies & their formation ; Prospectus & its contents.

**Unit II**

**Contact Hours: 12**

Share and Share Capital: Meaning and types of Capital, issue and allotment; Share certificates, Share warrants; Issue of shares on Private and Preferential basis; Rights issue and Bonus Shares; Sweat Equity Shares and ESOPs; Issue and Redemption of preference shares; Transfer and Transmission of securities; Buyback of securities; dematerialization and dematerialization of shares; Reduction of Share Capital; Voting Rights.

**Unit III**

**Contact Hours: 12**

Debt Capital and Deposits: Issue and redemption of Debentures and Bonds; creation of security; Debenture redemption reserve; debenture trust deed; conversion of debentures into shares; Overview of Company Deposits ; Meetings: Types, Quorum, Minutes, Chairman, Notice, Voting ; Resolutions: types ; Auditors : Eligibility, Appointment, Qualifications; Board of Directors: Appointment, Qualifications, Duties, Removal.

**Unit IV**

**Contact Hours: 12**

Distribution of Profits – Dividend: Profit and Ascertainment of Divisible Profits; Declaration and Payment of Dividend; Unpaid Dividend Account; Investor Education and Protection Fund; Right to dividend; rights shares and bonus shares to be held in abeyance.

**Unit V**

**Contact Hours: 12**

Corporate Social Responsibility: Applicability of CSR; Types of CSR Activities; CSR Committee and Expenditure; Net Profit for CSR; reporting requirements.

**Text Book:**

1. Company Law by CA Shivangi Agrawal 2021.

**Reference Books:**

1. Company law by Dr. Avtar Singh 2016.

**FACILITATING THE ACHIEVEMENT OF COURSE LEARNING OUTCOME:**

UNIT NO.	COURSE LEARNING OUTCOME	TEACHING AND LEARNING ACTIVITY	ASSESSMENT TASK
I	Knowledge of difference between various forms of companies.	Presentation/Case Study/ Lecture.	Presentation/ Assignment/ Evaluation/ Quiz.
II	Identify various forms of Securities i.e., Shares, Debentures etc.	Application Based learning/Case Study/Video/Role-Play/ Lecture.	Application-Based Activity/ Evaluation Assignment/ Class test.
III	Knowledge to assess the procedure of formation of a company.	Presentation/ Video/Case Study/Live Project.	Presentation on Life Project/ Assignment.
IV	Knowledge of insight of how a company distributes profit.	Presentation/ Video/Case Study/lecture / Research Study.	Research Study Presentation/ Assignment Evaluation/Class test.
V	Knowledge of Corporate social responsibility.	Presentation/ lectures /Video/Case Study/Research Study.	Presentation on Life Project/ Assignment.



**FACULTY OF COMMERCE & MANAGEMENT  
KALINGA UNIVERSITY  
RAIPUR**

<b>Name of the Program/Semester: B.COM (H) - II</b>	<b>Course: Core: EECC-3</b>
<b>Name of the Course: COMPUTERISED ACCOUNTING SYSTEM</b>	<b>Course Code: BCOMH207</b>
<b>Total Marks for Evaluation: 50 (Internal Marks: 15 External Marks:35)</b>	<b>No. of Contact hours: 30</b>

**Objectives:** This course seeks to enhance the skills needed for computerized accounting system and to enable the students to develop simple accounting applications.

**Course Outcome:** The successful completion of this course shall enable the student:

**CO1:** To equip the students to meet the demands of the industry by mastering them with industry sought after computerized accounting packages.

**CO2:** Record day to day business transactions in Computerized Accounting System.

**CO3:** Make necessary tax adjustments while recording business transactions and to generate various Accounting Report for analysis and decision making.

**CO4:** Perform verification and audit activities for the voucher entries passed in computerized accounting environment.

**CO5:** To make the students make aware of the payroll information and vouchers.

**Unit I**

**Contact Hours: 10**

Computerized Accounting: Using Generic Software: Taxation: TDS, GST Auditing in Computerized Accounting system: Statutory Audit, Voucher verification, Verification of related party transaction, CAAT: Various Tools.

**Unit II**

**Contact Hours: 10**

Designing Computerized Accounting System: Designing Computerized Accounting System using a DBMS Package Creating a voucher entry Form, Preparing ledgers with SQL, Form, and Report Preparing Trial Balance with SQL and Report.

**Unit III**

**Contact Hours: 10**

Designing Accounting Support System: Designing Supplier and customers System for Accounting using Form, Query, Module, and Report; Designing Payroll System for Accounting using Form, Query, Module, and Report.

**FACILITATING THE ACHIEVEMENT OF COURSE LEARNING OUTCOME:**

<b>UNIT NO.</b>	<b>COURSE LEARNING OUTCOME</b>	<b>TEACHING AND LEARNING ACTIVITY</b>	<b>ASSESSMENT TASK</b>
I	Processing a variety of accounting transactions.	Presentation/Case Study/ Lecture.	Evaluation of Students on the basis of Presentation, Assignment Evaluation, Quiz.
II	Converting a manual accounting system to a computer-based system.	Application Based learning/Case Study/Lecture.	Evaluation of Students on the basis of Application-Based Activity, Evaluation, Assignment, Class test.
III	Prepare Financial Statements on the completion of the accounting cycle in a timely fashion.	Presentation /Case Study/Lecture.	Evaluation of Students on Presentation on Live Project, Assignment.

**SEMESTER – III**  
**BACHELORS OF COMMERCE**  
**(Hons.)**

**FACULTY OF COMMERCE & MANAGEMENT  
KALINGA UNIVERSITY  
RAIPUR**

<b>SEMESTER - III</b>						
<b>Subject Code</b>	<b>Subject Name</b>	<b>Category</b>	<b>Credits</b>	<b>Internal Marks</b>	<b>External Marks</b>	<b>Total</b>
BCOMH301	Corporate Accounting	CC-6	4	30	70	100
BCOMH302	Human Resource Management	CC-7	4	30	70	100
BCOMH303	Principles of Marketing	CC-8	4	30	70	100
BCOMH304	Indian Financial System	CC-9	4	30	70	100
BCOMH305	Personality Development & Communication Skills	SEC-1	2	15	35	50
BCOMH306	Live Project Report	EECC-4	2	15	35	50
BCOMH307	Business Commercial Knowledge	CC-10	4	30	70	100
<b>Total</b>			<b>24</b>			

**FACULTY OF COMMERCE & MANAGEMENT  
KALINGA UNIVERSITY  
RAIPUR**

<b>Name of the Program/Semester: B.COM (H) - III</b>	<b>Course: Core : CC-6</b>
<b>Name of the Course: CORPORATE ACCOUNTING</b>	<b>Course Code: BCOMH301</b>
<b>Total Marks for Evaluation: 100 (Internal Marks: 30 External Marks: 70)</b>	<b>No. of Contact hours: 60</b>

**Objectives:** To acquire the conceptual knowledge of corporate accounting and to understand the various techniques of preparing accounting and financial statements.

**Course Outcome:** After completing the course, the student shall be able to:

**CO1:** Develop an understanding of accounting for share capital and debentures.

**CO2:** Prepare financial statements of a company.

**CO3:** Develop an understanding of cash flow statements.

**CO4:** Understand the accounting for amalgamation and liquidation of companies.

**CO5:** Prepare consolidated balance sheet for Holding company.

**Unit I**

**Contact Hours: 12**

Introduction to issue of shares and debentures. Issue of rights and Bonus shares, ESOP, and buyback of shares, book building. Underwriting of shares and debentures. Redemption of Preference shares, Redemption of debentures: sinking/debenture redemption fund, open market purchase and conversion of debentures.

**Unit II**

**Contact Hours: 12**

Preparation of financial Statement of Joint Stock companies as per schedule III Part I & II (Division I in detail and Division II only on overview).

**Unit III**

**Contact Hours: 12**

Meaning, Usefulness, Preparation of a cash flow statement in accordance with Accounting Standard 3 (Revised) issued by the Institute of Chartered Accountants of India. (Only indirect method), Limitations of cash flow statement.

**12**

**Unit IV**

**Contact Hours: 12**

Concept of Purchase Consideration. Accounting for Amalgamation of Companies (excluding inter-company transactions and holdings) and external reconstruction Accounting for Internal Reconstruction (excluding preparation of scheme for internal reconstruction). Accounting for liquidation of companies. Introduction to the Insolvency and Bankruptcy Code, 2016 and other relevant provisions. Preparation of Statement of Affairs as per the format prescribed by the Act and Deficiency Account.

**Unit V**

**Contact Hours: 12**

Preparation of consolidated balance sheet with one subsidiary company. Relevant AS and Ind AS as Applicable.

**Text Book:**

1. Goyal, Bhushan kumar. Corporate Accounting (Set of 2 Volume). Taxmann, New Delhi.

**Reference Books:**

1. Sah, Raj Kumar, Concept Building Approach to Corporate Accounting, Assignment & problems on Cengage.
2. Tulsian P. C. Corporate Accounting (as per Schedule III to The Companies Act,2013), S. Chand.
3. Kumar, Dr. Alok. Corporate Accounting, (Volume I & Illustrations) Singhal Publications.

**FACILITATING THE ACHIEVEMENT OF COURSE LEARNING OUTCOME:**

UNIT NO.	COURSE LEARNING OUTCOME	TEACHING AND LEARNING ACTIVITY	ASSESSMENT TASK
I	Improved understanding of accounting for share capital and debenture.	Assignment/ Quiz.	Evaluation of Students on the basis of Assignment/Quiz.
II	Able to prepare financial statements of a company.	Class test/ Assignment.	Evaluating student on the basis of class test.
III	Practical knowledge of application of cash flow statements.	Assignment/ Quiz.	Evaluation of Students on the basis of Assignment/Quiz.
IV	Knowledge of the accounting for amalgamation and liquidation of companies.	Class test/ Assignment.	Evaluating student on the basis of class test.
V	Evaluation consolidated balance sheet for Holding company.	Presentation/ Quiz.	Evaluating student on the basis on Presentation on consolidated company balance sheet comparing two consecutive year/ Quiz.

**FACULTY OF COMMERCE & MANAGEMENT  
KALINGA UNIVERSITY  
RAIPUR**

<b>Name of the Program/Semester: B.COM (H) - III</b>	<b>Course: Core: CC-7</b>
<b>Name of the Course: HUMAN RESOURCE MANAGEMENT</b>	<b>Course Code: BCOMH302</b>
<b>Total Marks for Evaluation: 100 (Internal Marks: 30 External Marks: 70)</b>	<b>No. of Contact hours: 60</b>

**Objectives:** The objective of this course is to enable learners to understand the importance of human resources and their effective management in organizations.

**Course Outcome:** After completing the course, the student shall be able to:

**CO1:** Understand basic nature and importance of human resource management and policies.

**CO2:** Analyze the current theory and practice of recruitment and selection.

**CO3:** Realize the importance of performance management system in enhancing employee performance.

**CO4:** Recommend actions based on results of the compensation analysis and design compensation schemes that are cost effective, the increase productivity of the workforce.

**CO5:** Understand role of modern HRM in meeting challenges of changing business environment.

**Unit I**

**Contact Hours: 12**

Meaning, importance and scope of HRM; Evolution of HRM; functions, status and competencies of HR manger; Human Resource Planning – quantitative and qualitative dimensions; Job analysis – job description and job specification; HR Policies.

**Unit II**

**Contact Hours: 12**

Recruitment, selection, placement, induction, and socialization – an overview; Developing Human Resources; Training – Need, types, and evaluation; Role specific and competency-based training.

**Unit III**

**Contact Hours: 12**

Performance appraisal – nature and objectives, methods of performance appraisal, potential appraisal & employee counseling; Job changes – transfers and promotions; HR audit.

**Unit IV**

**Contact Hours: 12**

Job evaluation; Compensation – concept and policies, base and supplementary compensation, performance linked compensation – individual, group, and organization level.

**Unit V**

**Contact Hours: 12**

Employee health and safety, employee welfare, social security (excluding legal provisions); Grievance handling and redressal; Industrial disputes and settlement machinery; Emerging issues and challenges of HRM – employee empowerment, downsizing, work- life balance, use of technology in HRM functions; e-HRM, green-HRM, outsourcing HRM, ethics in HRM (surveillance vs. privacy).

**Text Book:**

- Decenzo, D. A., & Robbins, S. P. (2018). Fundamentals of Human Resource Management India: Wiley.17<sup>th</sup> Ed.

**Reference Books:**

- Pattanayak, B. (2018). Human Resource Management. Delhi. Prentice hall of India.15<sup>th</sup> Ed.
- Rastogi, S. Management of Human Resource. Sun India.

**FACILITATING THE ACHIEVEMENT OF COURSE LEARNING OUTCOME:**

UNIT NO.	COURSE LEARNING OUTCOME	TEACHING AND LEARNING ACTIVITY	ASSESSMENT TASK
I	Knowledge of managing and understanding pragmatic approach of Management.	Presentation/Case Study/ Lecture.	Evaluation of Students on the basis of Presentation/ Assignment /Evaluation.
II	Indexed knowledge and understanding about effective recruitment and selection strategy.	Case Study/Video/Role -Play/ Lecture.	Evaluation of Students on the basis of Application-Based Activity, /Evaluation/ Assignment /Class test.
III	Application of various methods of measuring employee performance.	Application Based learning/ Presentation/ Video/Case Study.	Presentation/ Assignment/ Class test.
IV	Analysis of effective salary grades for employees and decision making on other compensation issues.	Application Based learning /Presentation/ Video/Case Study/ Role play.	Presentation/ Assignment/Class test.
V	Practical application of modern HRM, Industry Standards and trends and issues of workplace.	Presentation/ Video/Case Study.	Evaluation of Students based on Research Study Presentation/ Assignment Evaluation/Class test.



**FACULTY OF COMMERCE & MANAGEMENT  
KALINGA UNIVERSITY  
RAIPUR**

<b>Name of the Program/Semester: B.COM (H) - III</b>	<b>Course: Core : CC-8</b>
<b>Name of the Course: PRINCIPLES OF MARKETING</b>	<b>Course Code: BCOMH303</b>
<b>Total Marks for Evaluation: 100 (Internal Marks: 30 External Marks: 70)</b>	<b>No. of Contact hours:60</b>

**Objectives:** To provide basic knowledge of concepts, principles, tools and techniques of Marketing

**Course Outcome:** After completing the course, the student shall be able to:

**CO1:** Understand the concepts and the principles of marketing.

**CO2:** Analyze the concept of consumer buying behavior and its importance.

**CO3:** Design the strategies used for product life cycle.

**CO4:** Determine pricing policies and strategies of a product.

**CO5:** Design promotion strategies used for a product.

**Unit I**

**Contact Hours: 12**

Introduction: Nature, Scope and Importance of Marketing, Evolution of Marketing, Selling Vs Marketing, Marketing Mix, marketing Environment: Concept, Importance, and Components, Role of Marketing Manager.

**Unit II**

**Contact Hours: 12**

Consumer Behavior: Importance, Consumer Buying Decision Process, Factors influencing Consumer Buying Behavior. Market Segmentation: Concept, Importance and Bases, Target Market Selection, Positioning Concept, Product Differentiation Vs Market Segmentation.

**Unit III**

**Contact Hours: 12**

Product: Concept and Importance, Product Classifications, Concept of Product Mix, Branding, Packaging and Labeling, Product-support Services, New Product Development Process, Product Life-cycle, Consumer Adoption Process, BCG Matrix, Porter's Five Force Model.

**Unit IV**

**Contact Hours: 12**

Pricing: Significance, Factors Affecting Price of a product, Pricing Policies and Strategies  
Distribution Channels: Meaning and Importance, Types, Functions of Middle Man; Factors Affecting Choice of Distribution Channel, Whole selling and Retailing, types of Retailers and E-Tailing.

**Unit V**

**Contact Hours: 12**

Promotion: Nature, Importance and Types, Communication Process, Types of Promotion: Advertising, Personal Selling, Public Relations & Sales Promotion and Techniques and their distinctive characteristics; Promotion Mix and Factors affecting Promotion Mix Decisions, Recent Developments in Marketing: Social Marketing: Social Marketing, Online Marketing, Direct Marketing, Services Marketing, Green Marketing, Rural marketing; Consumerism.

**Text Book:**

1. Marketing Management, Philip Kotler, Kevin Lane Keller, Pearson Publication, 15<sup>th</sup> Edition. 2017.

**Reference Books:**

1. Marketing Management, Bip lab S Bose, Himalaya Publishing House, 2<sup>nd</sup> Edition.
2. Marketing Management, H R Ramnath and Appannaiah, Himalaya Publishing House, 2015.
3. Marketing Management, C N Sontaki, Kalyani Publishers, 5<sup>th</sup> Edition, 2012.

**FACILITATING THE ACHIEVEMENT OF COURSE LEARNING OUTCOME:**

UNIT NO.	COURSE LEARNING OUTCOME	TEACHING AND LEARNING ACTIVITY	ASSESSMENT TASK
I	Knowledge of fundamentals of marketing.	Presentation/Case Study/ Lecture.	Evaluation of Students on the basis of Assignment/Quiz.
II	Generating knowledge about the market segmentation and consumer buying behavior.	Application Based learning/Case Study/Video/Role-Play, Lecture.	Evaluation of Students on the basis of Class test.
III	Knowledge of the basic concepts related to product life cycle and related areas.	Presentation/Video/Case Study/Life Project.	Evaluation of Students on Live Project/ Case Study.
IV	Synthesis of the significance of the pricing of products and the place where it needs to be marketed.	Presentation/Video/Case Study/Research Study.	Evaluation of Students based on Class test.
V	Application of various ways of promoting the product.	Presentation/Case Study/ Lecture.	Evaluation of Students on the basis of Presentation/ Survey.

**FACULTY OF COMMERCE & MANAGEMENT  
KALINGA UNIVERSITY  
RAIPUR**

<b>Name of the Program/Semester: B.COM (H) - III</b>	<b>Course: Core : CC-9</b>
<b>Name of the Course: INDIAN FINANCIAL SYSTEM</b>	<b>Course Code: BCOMH304</b>
<b>Total Marks for Evaluation: 100 (Internal Marks: 30 External Marks: 70)</b>	<b>No. of Contact hours: 60</b>

**Objectives:** The basic purpose of this course is to develop a broad understanding of the various markets comprising the Indian Financial System in a global context and the roles played by various institutions in the functioning of this system.

**Course Outcome:** After completing the course, the student shall be able to:

**CO1:** Analyze the role of various markets in financial intermediation.

**CO2:** Analyze the roles of various market regulators in Indian Financial System.

**CO3:** Identify the principles of operations of financial institutions and the issues faced by them.

**CO4:** Understand the functionality of Financial market.

**CO5:** Identify the roles played by various institutions.

**Unit I**

**Contact Hours: 12**

Overview, structure and functions of financial system, the India currency system, banking system, recent development in India financial system.

**Unit II**

**Contact Hours: 12**

Evolution and progress of banking and financial institutions in India, development banking, social banking, reforms of banking system in India.

**Unit III**

**Contact Hours: 12**

Money and capital markets in India, features of monetary reforms, markets, constituents of the Indian capital market, evolution and growth, new financial intermediaries.

**Unit IV**

**Contact Hours: 12**

Merchant banking, leasing and hire purchase companies, mutual funds.

**Unit V**

**Contact Hours: 12**

Development Financial institutions, working of IFCI, SFCs, IDBI, SIDBI, EXIM Bank, NABARD, role of DFIs.

**Text Book:**

1. Principles and Practice of Banking, Indian Institute of Banking and Finance, Mumbai, 2019.
2. Financial Inclusion, Indian Institute of Banking and Finance, Mumbai, 2019.
3. Rudder Dutt, K.P.M. Sundharam, Indian Economy, S. Chand & Co, 2019 (Revised Edition).

**Reference Books:**

1. Publications by RBI, Planning Commission, Ministry of Finance Govt. of India, World Bank, UNDP, IMF, IDA, IFC, ADB.
2. Gunnar Myrdal, Asian Drama.
3. Reports of the Committees on Banking, Financial and Monetary system, Narasimhan, Chakravarthy, Janakiraman, L.C. Gupta.
4. Indian Financial system, McGraw Hill, Jaydeb Sarkhel & Sheikh Salim.

**FACILITATING THE ACHIEVEMENT OF COURSE LEARNING OUTCOME:**

<b>UNIT NO.</b>	<b>COURSE LEARNING OUTCOME</b>	<b>TEACHING AND LEARNING ACTIVITY</b>	<b>ASSESSMENT TASK</b>
I	Analyze the role of various markets in financial intermediation.	Presentation/Case Study/ Lecture.	Presentation/Assignment Evaluation/Quiz.
II	Analyze the roles of various market regulators in Indian Financial System.	Application Based learning/ Lecture.	Evaluation/ Assignment/ Class test.
III	Application of the principles of operations of financial institutions and the issues faced by them.	Presentation/Video/Case Study/Live Project.	Presentation/ Assignment.
IV	Analyze the functionality of Financial market.	Presentation/Video/Case Study/Research Study.	Presentation/Assignment Evaluation/ Class test.
V	Knowledge of the roles played by various institutions.	Presentation/Case Study/ Lecture.	Assignment/ Class test.

**FACULTY OF COMMERCE & MANAGEMENT  
KALINGA UNIVERSITY  
RAIPUR**

<b>Name of the Program/Semester: B.COM (H) - III</b>	<b>Course: Core: SEC-1</b>
<b>Name of the Course: PERSONALITY DEVELOPMENT &amp; COMMUNICATION SKILLS</b>	<b>Course Code: BCOMH305</b>
<b>Total Marks for Evaluation: 50 (Internal Marks: 15 External Marks: 35)</b>	<b>No. of Contact hours: 30</b>

**Objectives:** The objective of this course is to develop communication skills as well as positive personality traits, to acquire a language suitable for technical communication and to inculcate the habit of regular reading and writing.

**Course Outcome:** The successful completion of this course shall enable the student:

**CO1:** Understand the role of communication in personal & professional success.

**CO2:** Prepare and present messages with a specific intent.

**CO3:** will develop knowledge, skills, and judgment around human communication that facilitate their ability to work collaboratively with others.

**CO4:** Will learn etiquettes and gestures for business purpose.

**CO5:** will have a practical knowledge of employability quotient.

**Unit I**

**Contact Hours: 10**

Techniques in Personality development a) Self-confidence b) Mnemonics c) Goal setting d) Time Management and effective planning.

**Unit II**

**Contact Hours: 05**

Written communication: Basics of Letter writing, memorandum, notice email, and report writing. Resume writing.

**Unit III**

**Contact Hours: 05**

Communication skills and Personality Development a) Intra personal communications and Body Language b) Inter personal Communication and Relationships c) Leadership Skills d) Team Building and public speaking.

**Unit IV**

**Contact Hours: 10**

Business Etiquettes: Business Manners, Email and Net Etiquettes, Etiquette of the Written Word, Etiquettes on the Telephone, Handling Business Meetings; Introducing Characteristic, Model Speeches, Role Play on Selected Topics with Case Analysis and Real Life Experiences. Employability Quotient: Introduction, Resume writing, Dress Code, Mock Interview, The art of participating in Group Discussion, Psychometric analysis. Employability Quotient: Introduction, Resume writing, Dress Code, Mock Interview, The art of participating in Group Discussion, Psychometric analysis.

**Text Book:**

1. Kumar, Sanjay and Pushplata, Communications Skill, Oxford University Press. 2<sup>nd</sup> Ed. 2011.

**Reference Book:**

1. Mandal, S.K., Effective Communication and Public Speaking, Jaico Publishing.1<sup>st</sup> Ed.
2. Nirali Prakashan, Communication Skill and Personality Development.5<sup>th</sup> Ed.
3. Mitra, B.K., Personality Development and Soft Skills; OUP.2<sup>nd</sup> Ed.
4. Soft Skills, Career Development Centre, Green Pearl Publications. 2<sup>nd</sup> Ed.

**FACILITATING THE ACHIEVEMENT OF COURSE LEARNING OUTCOME:**

UNIT NO.	COURSE LEARNING OUTCOME	TEACHING AND LEARNING ACTIVITY	ASSESSMENT TASK
I	Enhancement of personality development skills and communication skills.	Presentation/Case Study/ Lecture.	Evaluation of Students on the basis of Presentation/Assignment/ Evaluation/Quiz.
II	Indexed knowledge and understanding of written communication, ability to develop and express ideas, opinions and information in appropriate form.	Application Based learning/Case Study/ Lecture.	Evaluation of Students on the basis of Application-Based Activity/Evaluation/ Assignment, Class test.
III	Knowledge about leadership and Will acquire skills regarding team building.	Presentation/Video/Case Study/Live Project/Role Play/ Lecture.	Evaluation of Students on Presentation on Live Project/Assignment.
IV	Application of business etiquettes and a clear idea about the interviews.	Presentation/Video/ Practical/ Role Play/ Lecture.	Evaluation of Students based on Presentation/ Evaluation.

**FACULTY OF COMMERCE & MANAGEMENT  
KALINGA UNIVERSITY  
RAIPUR**

<b>Name of the Program/Semester: B.COM (H) - III</b>	<b>Course: Core: EECC-4</b>
<b>Name of the Course: LIVE PROJECT REPORT</b>	<b>Course Code: BCOMH 306</b>
<b>Total Marks for Evaluation: 50 (Internal Marks: 15 External Marks: 35)</b>	

**Objectives:** The objective of this course is to comprehend current developments in the field of business to enable them to avail the opportunities in a timely manner to enhance organizational productivity by application of innovative and effective business techniques.

**Course Outcome:** The successful completion of this course shall enable the student:

**CO1:** To define, summarize concepts in Management and apply it in multi-disciplinary context, able to describe and critically analyze management problems in volatile business environment.

**CO2:** Ability to acquire and evaluate new knowledge through Business research methods, Ability to identify, define, investigate, and solve critical business issues, analyze data/information and interpret results for driving optimum solutions.

**CO3:** To demonstrate excellent interpersonal, mentoring and decision-making skills, including an awareness of personal strengths and limitations. Promote self-awareness, empathy, cultural awareness and mutual respect while working in teams.

**CO4:** Able to pay attention to details, challenging conventional ways of thinking, Applying a range of strategies to problem solving.

**Phase I – Practical Training and live Project**

**Objective of the Practical Training:** To provide for field observational exposure on various types of cooperative institutions and incubation training on the functioning of cooperative institutions with the Theoretical Learning of the subject.

**Mode of Live Project:** This will be observational study visits to various categories of Cooperatives from primary to apex levels and to various Production and Service Sector. This has to be done under the guidance and supervision of a faculty in-charge who will mentor the students. The Students are expected to maintain a record of this observational study visits in which they shall record all the information they have gathered during the visits.

**Phase II –Assessment of the Live Project**

**Assessment of the Live Project:** Live Project and Record will be assessed by a Faculty member's and Dean of Commerce & Management, Kalinga University Raipur.

A. Project Report & Viva – Voce: 35 Marks

B. Internal continuous assessment: 15 Marks

**Total Marks** **50 Marks**

**FACULTY OF COMMERCE & MANAGEMENT  
KALINGA UNIVERSITY  
RAIPUR**

<b>Name of the Program/Semester: B.COM (H) -III</b>	<b>Course: Core: CC-10</b>
<b>Name of the Course: BUSINESS COMMERCIAL KNOWLEDGE</b>	<b>Course Code: BCOMH307</b>
<b>Total Marks for Evaluation: 100 (Internal Marks: 30 External Marks: 70)</b>	<b>No. of Contact hours:60</b>

**Objectives:** To develop an understanding of common business and commercial concepts and to keep abreast with development in the business and commercial world.

**Course Outcome:** The successful completion of this course shall enable the student:

**CO1:** To understand the domains the business and commercial knowledge (BCK).

**.CO2:** To demonstrate and develop conceptual framework of business environment and generate interest in international business.

**CO3:** Understanding various terminologies related to business and commercial such as stock, finance and marketing.

**CO4:** Know the vision, mission and influence of govt policies on business.

**Unit I**

**Contact Hours: 12**

Business and Commercial knowledge: Nature of business profession and Employment, Objective of business. Economic and Non-economic activities, Form of Business Organizations.

**Unit II**

**Contact Hours: 12**

Business Environment: Micro and Macro Environment, Elements of microenvironment – Consumers/Customers, Competitors, Organization Market, Suppliers, Intermediaries, Elements of Macro Environment – Demographic, Economic. Political–legal, Socio-culture, Technological, Global – Environment.

**Unit III**

**Contact Hours: 12**

Business Organization: Policies Creating conducive business environment such as Liberalization, Privatization, Foreign Direct Investment. Indian Regulatory Bodies – RBI, SEBI, CCI, IRDAI. Indian Development Banks – NABARD.

**Unit IV**

**Contact Hours: 12**

Common Business Terminologies: Finance, Stock & Commodity Markets Terminology. Marketing Terminology, Banking Terminology.



**Unit V**
**Contact Hours: 12**

Govt policies for business growth – a policy frame work in India: A historical sketch spectre of govt policies for business; Macro policy indicators and business conduciveness; Policy formulation and impact transmission process; Types of government policies by intended impact; The economic change process.

**Text Book:**

1. Foundation Course business and commercial knowledge The Institute of Chartered Accountants of India 2020.

**Reference Books**

1. Business and commercial knowledge CA Deepak S Mulchandani 3<sup>rd</sup> edition 2020.
2. Tulsian's Business and commercial knowledge.

**FACILITATING THE ACHIEVEMENT OF COURSE LEARNING OUTCOME:**

UNIT NO.	COURSE LEARNING OUTCOME	TEACHING AND LEARNING ACTIVITY	ASSESSMENT TASK
I	Knowledge of Economic and Non-economic activities.	Presentation/Case Study/ Lecture.	Evaluation of Students on the basis of Presentation, Assignment Evaluation, Quiz.
II	Knowledge of Business Environment.	Application Based learning/Case Study/Video/Role-Play, Lecture.	Evaluation of Students on the basis of Application-Based Activity, Evaluation, Assignment, Class test.
III	Comprehensive awareness about Indian Regulatory Bodies.	Presentation/ Video/Case Study/Life Project.	Evaluation of Students on Presentation on Life Project, Assignment.
IV	Comprehensive awareness about Common Business Terminologies.	Presentation/ Video/Case Study/Research Study.	Evaluation of Students based on Research Study Presentation, Assignment Evaluation, Class test.
V	Knowledge of Govt policies for business growth.	Presentation/ Quiz.	Evaluation of Students on the basis of Quiz. Presentation on leading manufacturing concern and their cost accounting.

**SEMESTER – IV**  
**BACHELORS OF COMMERCE**  
**(Hons.)**

**FACULTY OF COMMERCE & MANAGEMENT  
KALINGA UNIVERSITY  
RAIPUR**

<b>SEMESTER - IV</b>						
<b>Subject Code</b>	<b>Subject Name</b>	<b>Category</b>	<b>Credits</b>	<b>Internal Marks</b>	<b>External Marks</b>	<b>Total</b>
BCOMH401	Research Methodology	CC-11	4	30	70	100
BCOMH402	Financial Management	CC-12	4	30	70	100
BCOMH403	Business Policy and Strategy	CC-13	4	30	70	100
BCOMH404	Corporate & Economic Law	GE-4	4	30	70	100
BCOMH405	Auditing & Assurance	CC-14	4	30	70	100
BCOMH406	Securities Laws & Capital Markets	GE-5	4	30	70	100
<b>Total</b>			<b>24</b>			
Summer Internship						

**FACULTY OF COMMERCE & MANAGEMENT  
KALINGA UNIVERSITY  
RAIPUR**

<b>Name of the Program/Semester: B.COM (H) - IV</b>	<b>Course: Core: CC-11</b>
<b>Name of the Course: RESEARCH METHODOLOGY</b>	<b>CourseCode:BCOMH401</b>
<b>Total Marks for Evaluation: 100 (Internal Marks: 30 External Marks: 70)</b>	<b>No. of Contact hours:60</b>

**Objectives:** The objective of this course is to develop scientific thinking for critically analyzing management problems and develop basic knowledge on qualitative, quantitative and mixed methods research, as well as relevant ethical and philosophical considerations.

**Course Outcome:** The successful completion of this course shall enable the student:

**CO1:** To create scientific attitude towards solving a management problem and impart knowledge about tools available for carrying out research.

**CO2:** To introduce the basic concepts and need of research methodology that will help in data analysis and preparation of reports.

**CO3:** To understand the use of research design and software in research.

**CO4:** To understand in reporting procedure of research activities.

**Unit I**

**Contact Hours: 12**

Introduction to Research: Meaning, Objectives and Importance of Research, Types of Research, Research Process. Characteristics of Good Research. Hypothesis-Meaning, Nature, Significance, Types and Sources. Research Design – Meaning, Definition, Need and Importance, Steps, Scope and Essentials of a Good Research Design. Sampling-

a. Meaning of Sample and Sampling.

b. Methods of Sampling-

1. Non-Probability Sampling-Convenient, Judgment, Quota, Snow ball.

2. Probability – Sample Random, Stratified, Cluster, Multi Stage.

**Unit II**

**Contact Hours: 12**

Data Collection and Processing: Types of Data and Sources-Primary and Secondary Data Sources.

Methods of Collection of Primary data-

a. Observation i.) Structured and unstructured, ii) disguised and undisguised, iii) mechanical observations (use of gadgets).

b. Experimental i)Field, ii) Laboratory.

c. Interview –i) Personal Interview ii)focused group, iii)in-depth interviews Method.

d. Survey – Telephonic survey, Mail, E-mail, Internet survey, Social media, and Media Listening.

e. Survey instrument – i) Questionnaire designing-

a. Types of questions – i) structured/close ended and ii)unstructured/open ended, iii)Dichotomous, iv) Multiple Choice Questions.

b. Scaling techniques- i) Likert scale, ii)Semantic Differential scale.

**Unit III**
**Contact Hours: 12**

Data Analysis and Interpretation: Processing of Data – Meaning & Essentials of i) Editing, ii) Coding, iii) Tabulation Analysis of Data - Meaning, Purpose, Types, Interpretation of Data-Essentials, Importance, Significance and Descriptive Analysis. Testing of hypothesis – One Sample T-Test, ANOVA, F- test, Chi Square and Paired Sample Test.

**Unit IV**
**Contact Hours: 12**

Advanced Statistical Techniques: Introduction, Characteristics and Application of Correlation and Regression Analysis, Factor Analysis, Cluster Analysis, Discriminant Analysis Multidimensional Scaling.

**Unit V**
**Contact Hours: 12**

Research Report: Report writing- Meaning, Importance Structure, Types, Process and Essentials of a Good Report.

**Text Books:**

1. Research Methodology : Methods and Techniques by C.R. Kothari and Gaurav Garg. 2019.

**Reference Books:**

1. Research Methodology by Ranjit Kumar, Pearson India.

**FACILITATING THE ACHIEVEMENT OF COURSE LEARNING OUTCOME:**

UNIT NO.	COURSE LEARNING OUTCOME	TEACHING AND LEARNING ACTIVITY	ASSESSMENT TASK
I	Knowledge of Basics concept of research.	Presentation/Case Study/ Lecture.	Evaluation of Students on the basis of Presentation, Assignment Evaluation, Quiz.
II	Indexed knowledge and understanding of data Collection and Processing tools.	Application Based learning/Case Study/Video/Role-Play/Lecture.	Evaluation of Students on the basis of Application-Based Activity, Evaluation, Assignment, Class test.
III	Able to work effectively with others and Data Analysis and Interpretation.	Presentation/Video/Case Study/Live Project.	Evaluation of Students on Presentation on Live Project, Assignment.
IV	Identify and proper use of Advanced Statistical Techniques.	Presentation/Video/Case Study/Research Study.	Evaluation of Students based on Research Study Presentation, Assignment Evaluation, Class test.
V	Knowledge and understanding of Research Report.	Presentation/Video/Case Study/Research Study.	Evaluation of Students based on Research Study Presentation, Assignment Evaluation, Class test.

**FACULTY OF COMMERCE & MANAGEMENT  
KALINGA UNIVERSITY  
RAIPUR**

<b>Name of the Program/Semester: B.COM (H) - IV</b>	<b>Course: Core: CC-12</b>
<b>Name of the Course: FINANCIAL MANAGEMENT</b>	<b>Course Code: BCOMH402</b>
<b>Total Marks for Evaluation: 100 (Internal Marks: 30 External Marks: 70)</b>	<b>No. of Contact hours:60</b>

**Objectives:** Improving students' understanding of the time value of money concept and the role of a financial manager in the current competitive business scenario.

**Course Outcome:** The successful completion of this course shall enable the student:

**CO1:** Explain the concept of fundamental financial concepts, especially time value of money.

**CO2:** Apply capital budgeting projects using traditional methods.

**CO3:** Analyze the main ways of raising capital and their respective advantages and disadvantages in different circumstances.

**CO4:** Integrate the concept and apply the financial concepts to calculate ratios and do the capital budgeting.

**Unit I**

**Contact Hours: 12**

Introduction to Financial Management: Nature, Scope and Environment of Financial Management, Agency Problem, Financial Goals, Financial and Profit Planning – Value and Return – Valuation of Bonds and Shares.

**Unit II**

**Contact Hours: 12**

Time Value of Money: Capital Budgeting – Nature and significance – Time Value of Money – Discounting and Compounding, Annuity and Perpetuity – Methods for Evaluating Capital Expenditure Proposals, Computation of Cost of Capital.

**Unit III**

**Contact Hours: 12**

Portfolio Analysis: Risk and Return: Portfolio Theory and Asset Pricing Models. (CAPM & APT) Beta Estimation and Cost of Equity Analysis and Interpretation of Financial Statements using the Techniques of Ratio Analysis and Funds Flow Analysis, DU-PONT Analysis.

**Unit IV**

**Contact Hours: 12**

Working Capital Management:– Nature of Working Capital – Need for Working Capital Estimation of working Capital Requirement, Financing Working Capital Requirement, Commercial Papers Management of Cash and Receivables – Factoring.

**Unit V**

**Contact Hours: 12**

Leverage Analysis & Capital structure: Leverage Analysis, Financial Leverage, Operating Leverage, Compound Leverage. Significance of Leverage, its Effect on Profit, its Impact on Cost of Capital and Firms ability to raise Capital. Capital Structure: Theory and Practice. Relevance of Capital Structure.

**Text Books:**

1. M Khan and P K Jain, Financial Management, Tata McGraw – Hill Publishing Co. Ltd., New Delhi.2018. 6<sup>th</sup> Edition.

**Reference Books:**

1. I M Pandey, Financial Management, Vikas Publishing House Pvt Ltd., New Delhi.
2. James C Van Horne, Financial Management and Policy, Prentice Hall of India, New Delhi.

**FACILITATING THE ACHIEVEMENT OF COURSE LEARNING OUTCOME:**

<b>UNIT NO.</b>	<b>COURSE LEARNING OUTCOME</b>	<b>TEACHING AND LEARNING ACTIVITY</b>	<b>ASSESSMENT TASK</b>
I	Improved knowledge of theoretical framework of Financial Management.	Presentation/Case Study/ Lecture.	Evaluation of Students on the basis of Presentation, Assignment Evaluation, Quiz.
II	Sound awareness of discounting and compounding techniques.	Application Based learning/Case Study/Video/Role-Play/Lecture.	Evaluation of Students on the basis of Application-Based Activity, Evaluation, Assignment, Class test.
III	Analyze and interpret financial statements, bond prices and yields and fixed-income portfolios.	Presentation/Video/Case Study/Live Project.	Evaluation of Students on Presentation on Live Project, Assignment.
IV	Application of working capital investment decision and financial policies to business valuation.	Presentation/Video/Case Study /Research Study.	Evaluation of Students based on Research Study Presentation, Assignment Evaluation, Class test.
V	Synthesis of leverage analysis and capital structure.	Presentation/Case Study.	Evaluation of Students based on Research Study Presentation, Assignment Evaluation, Class test.

**FACULTY OF COMMERCE & MANAGEMENT  
KALINGA UNIVERSITY  
RAIPUR**

<b>Name of the Program/Semester: B.COM (H) - IV</b>	<b>Course: Core: CC-13</b>
<b>Name of the Course: BUSINESS POLICY &amp; STRATEGY</b>	<b>CourseCode:BCOMH403</b>
<b>Total Marks for Evaluation: 100 (Internal Marks: 30 External Marks: 70)</b>	<b>No. of Contact hours:60</b>

**Objectives:** The objective of this course is to understand the strategic issues and policy decision, facing business and how current management concept address these issues.

**Course Outcome:** The successful completion of this course shall enable the student:

**CO1:** To understand strategic management process in management.

**CO2:** To understand strategic management process in an organization.

**CO3:** To understand about the approaches to the Environment scanning.

**CO4:** To understand about internal analyses of organizations and their competitive environment.

**CO5:** To understand more specific approaches to Strategy formation from models.

**Unit I**

**Contact Hours: 12**

Introduction: Nature, Scope and Importance of Business Policy; Evolution; Forecasting, Long-Range Planning, Strategic Planning and Strategic Management.

**Unit II**

**Contact Hours: 12**

Strategic Management Process: Formulation Phase – Vision, Mission, Environmental Scanning, Objectives and Strategy; Implementation phase – Strategic Activities, Evaluation and Control.

**Unit III**

**Contact Hours: 12**

Environmental Analysis: Need, Characteristics and Categorization of Environmental Factors; Approaches to the Environmental Scanning Process – Structural Analysis of Competitive Environment; ETOP a Diagnosis Tool.

**Unit IV**

**Contact Hours: 12**

Analysis of Internal Resources: Strengths and Weakness; Resource Audit; Strategic Advantage Analysis; Value-Chain Approach to Internal Analysis; Methods of Analysis and Diagnosing Corporate Capabilities – Functional Area Profile and Resource Deployment Matrix, Strategic Advantage Profile; SWOT analysis.

**Unit V**

**Contact Hours: 12**

Formulation of Strategy: Approaches to Strategy formation; Major Strategy options – Stability, Growth and Expansion, Diversification, Retrenchment, Mixed Strategy; Choice of Strategy – BCG Model; Stop-Light Strategy Model; Directional Policy Matrix (DPM) Model, Product/Market Evolution – Matrix and Profit Impact of Market Strategy (PIMS) Model; Major Issues involved in the Implementation of Strategy: Organization Structure; Leadership and Resource Allocation.



**Text Book:**

1. Kazmi, Azhar. (2019), Strategic Management and Business Policy, 5<sup>th</sup> Edition, McGraw Hill Education.

**Reference Book:**

1. Ghosh, P.K., (2012), Strategic Planning and Management, 8<sup>th</sup> Edition, Sultan Chand & Sons, New Delhi.
2. Walker, Gordon, (2015), Modern Competitive Strategy, 4<sup>th</sup> Edition, McGraw Hill.

**FACILITATING THE ACHIEVEMENT OF COURSE LEARNING OUTCOME:**

<b>UNIT NO.</b>	<b>COURSE LEARNING OUTCOME</b>	<b>TEACHING AND LEARNING ACTIVITY</b>	<b>ASSESSMENT TASK</b>
I	Improved knowledge of strategic analysis in a variety of industries and competitive situations.	Presentation/Case Study/ Lecture.	Evaluation of Students on the basis of Presentation, Assignment Evaluation, Quiz.
II	Comprehensive understanding exposure in crafting business using what-if analysis to evaluate action alternatives, and Making sound strategic decisions.	Application Based learning/Case Study/Video/Role-Play/Lecture.	Evaluation of Students on the basis of Application-Based Activity, Evaluation, Assignment, Class test.
III	Application of accumulated Knowledge to deal with the complex business problems by internal analyses.	Presentation/Video/Case Study/Live Project.	Evaluation of Students on Presentation on Live Project, Assignment.
IV	Improved awareness towards competent strategy execution and give them some confidence in being able to function effectively as part of a company's strategy- implementing team.	Presentation/Video/Case Study /Research Study.	Evaluation of Students based on Research Study Presentation, Assignment Evaluation, Class test.
V	Synthesis of strategy formulation from models associated with implementing and executing company strategies.	Presentation/Case Study.	Evaluation of Students based on Research Study Presentation, Assignment Evaluation, Class test.

**FACULTY OF COMMERCE & MANAGEMENT  
KALINGA UNIVERSITY  
RAIPUR**

<b>Name of the Program/Semester: B.COM (H) -III</b>	<b>Course: Core: GE-4</b>
<b>Name of the Course: CORPORATE &amp; ECONOMIC LAW</b>	<b>Course Code: BCOMH404</b>
<b>Total Marks for Evaluation: 100 (Internal Marks: 30 External Marks: 70)</b>	<b>No. of Contact hours: 60</b>

**Objectives:** To acquire the ability to analyse the significant provisions of economic laws.

**Course Outcome:** The successful completion of this course shall enable the student to:

**CO1:** Understand provisions of The Securitisation and reconstruction Act.

**CO2:** Understand provisions of Foreign contribution regulation Act, 2010.

**CO3:** Understand provisions of The Prevention of Money Laundering Act, 2002.

**CO4:** Understand provisions of The Foreign Exchange Management Act, 1999.

**CO5:** Understand Corporate Secretarial practice.

**Unit I**

**Contact Hours: 12**

The Securitisation and reconstruction of financial assets and enforcement of security interest act, 2002 – Important definitions, Regulation of securitization and reconstruction of financial assets of banks and financial institutions, enforcement of security interest, offences and penalties, miscellaneous matters.

**Unit II**

**Contact Hours: 12**

Foreign contribution regulation Act, 2010 – Definitions, regulation of foreign contribution and miscellaneous provisions, The Arbitration and conciliation Act, 1996 – General provisions, arbitration agreement, tribunal conciliation.

**Unit III**

**Contact Hours: 12**

The Prevention of Money Laundering Act, 2002: Introduction, Definitions, Punishment for the offence of Money Laundering. The Insolvency and Bankruptcy Code, 2016: Introduction, Important Definitions, Corporate Insolvency Resolution Process, Liquidation Process.

**Unit IV**

**Contact Hours: 12**

The Foreign Exchange Management Act, 1999: Introduction, Preamble, Extent, Application and Commencement of FEMA, 1999, Definitions, Important Definitions. SEBI Act, 1992: Meaning, Functions, Role of SEBI in Capital Market, Power of SEBI, SEBI Guidelines for Investor protection.

**Unit V**

**Contact Hours: 12**

Corporate Secretarial practice – drafting of notices, resolutions, minutes and reports.

**Text Book:**

1. CA Munish Bhandari, Corporate & Allied laws, 38<sup>th</sup> Edition, 2021.

**Reference Books:**

1. Pankaj Garg, Corporate & Economic Laws, 6<sup>th</sup> Edition, 2020.
2. Anil Kumar, Taxmann`s Corporate Law, 10<sup>th</sup> Edition , 2021.

**FACILITATING THE ACHIEVEMENT OF COURSE LEARNING OUTCOME:**

UNIT NO.	COURSE LEARNING OUTCOME	TEACHING AND LEARNING ACTIVITY	ASSESSMENT TASK
I	Awareness of The Securitisation and reconstruction of financial assets and enforcement of security interest act, 2002.	Presentation/Case Study/ Lecture.	Presentation/ Assignment Evaluation/ Quiz.
II	Identify the Impacts of Foreign contribution regulation Act, 2010.	Application Based learning/Case-Study/Video/Role-Play / Lecture.	Application-Based Activity/ Evaluation, Assignment/ Class test.
III	Application of the laws The Prevention of Money Laundering Act, 2002.	Presentation/Video/ Case Study/Life Project/ Lecture.	Life Project/ Assignment.
IV	Awareness about The Foreign Exchange Management Act, 1999.	Presentation/Video/ Case Study/Research Study / Lecture.	Research Study Presentation/ Assignment Evaluation/ Class test.
V	Knowledge of Corporate Secretarial practice.	Pre- Presentation/ Case Study/ Lecture.	Life Project/ Assignment.

**FACULTY OF COMMERCE & MANAGEMENT  
KALINGA UNIVERSITY  
RAIPUR**

<b>Name of the Program/Semester: B.COM (H) - IV</b>	<b>Course: Core: CC-14</b>
<b>Name of the Course: AUDITING &amp; ASSURANCE</b>	<b>Course Code: BCOMH405</b>
<b>Total Marks for Evaluation: 100 (Internal Marks: 30 External Marks: 70)</b>	<b>No. of Contact hours:60</b>

**Objectives:** To familiarize and develop an understanding of the basic aspects of auditing concepts and their principles.

**Course Outcome:** The successful completion of this course shall enable the student:

**CO1:** To develop conceptual understanding of the fundamentals of Auditing.

**CO2:** To understand about the audit procedure, audit planning and audit programme.

**CO3:** To understand about the vouching and introduction of company auditors.

**CO4:** To understand about verification and valuation of assets and liabilities.

**Unit I**

**Contact Hours: 12**

Auditing: Meaning, definition, Importance, Accounting and Auditing, Limitations, Concept of Auditing & Standards, Detection and Prevention of Frauds and Errors, Basic principles governing an audit, Types of audit; Internal Control, Internal Check and Internal Audit, Evaluation of Internal Control System, Internal Control System regarding purchases, sales, salaries and wages.

**Unit II**

**Contact Hours: 12**

Audit Procedure: Audit planning, Audit Programme, Audit working papers, Audit files; Audit Evidence: Methods of obtaining audit evidence; Special auditing techniques.

**Unit III**

**Contact Hours: 12**

Vouching-Meaning, Importance, Vouching of cash and trading transactions, Routine Checking and Test Checking.

**Unit IV**

**Contact Hours: 12**

Verification and valuation of Assets and Liabilities; Auditors' Report: Clean and Qualified Audit Report, Disclaimer of opinion, Audit Certificate, Company Auditor Report.

**Unit V**

**Contact Hours: 12**

Company Auditors; Appointment, Removal, Rights, Duties, and Liabilities. Auditor's Report. Cost Audit, Social Audit.

**Text Book:**

1. Jha, Aruna, (2020), Auditing, Taxmann Publishers. 4<sup>th</sup> Edition.
2. Meenakumari, S. and Nagarajan, I (2015), Fundamentals of Auditing, APH Publishing Corporation.

**Reference Books:**

1. Campbell, Moroney Fiona, Robyn & Hamilton, Jane (2017), Auditing: A Practical Approach. John Wiley & sons.
2. Tondon, B.N. (2010), A Hand Book of Practical Auditing, S. Chand & Co., Delhi.
3. Colifford Gomez, (2011), Auditing and Assessment Theory & Practices, Prentice Hall International.

**FACILITATING THE ACHIEVEMENT OF COURSE LEARNING OUTCOME:**

UNIT NO.	COURSE LEARNING OUTCOME	TEACHING AND LEARNING ACTIVITY	ASSESSMENT TASK
I	Knowledge of the basic purpose of auditing.	Presentation/Case Study/ Lecture.	Evaluation of Students on the basis of Presentation/ Assignment Evaluation/Quiz.
II	Knowledge of Audit Procedure.	Application Based learning/Case Study/Video/ Lecture.	Evaluation of Students on the basis of Application-Based Activity/Evaluation/ Assignment/Class test.
III	Knowledge of vouching.	Presentation/ Video/Case Study/Life Project.	Evaluation of Students on Presentation on Life Project/ Assignment.
IV	Knowledge of Verification and valuation of Assets and Liabilities.	Presentation/ Video/Case Study/Research Study.	Evaluation of Students based on Research Study Presentation/ Assignment Evaluation/Class test.
V	Knowledge of Cost Audit.	Presentation/ Video/Case Study/Research Study.	Evaluation of Students based on Research Study Presentation/ Assignment Evaluation/Class test.

**FACULTY OF COMMERCE & MANAGEMENT  
KALINGA UNIVERSITY  
RAIPUR**

<b>Name of the Program/Semester: B.COM (H) - IV</b>	<b>Course: Core : GE-5</b>
<b>Name of the Course: SECURITIES LAWS &amp; CAPITAL MARKET</b>	<b>Course Code: BCOMH406</b>
<b>Total Marks for Evaluation: 100 (Internal Marks: 30 External Marks: 70)</b>	<b>No. of Contact hours: 60</b>

**Objectives:** To provide expert knowledge in the evolution, functioning of the regulator & intermediaries of Indian security and capital markets.

**Course Outcome:** The successful completion of this course shall enable the student:

**CO1:** Understanding to Fundamental structure of Securities Contracts.

**CO2:** Defining and Classify the functions & role of SEBI.

**CO3:** Explaining the basis concepts about capital market.

**CO4:** Developing understanding about market intermediaries.

**CO5:** Analysis concept & models of Depositories.

**Unit I**

**Contact Hours: 12**

Securities Contracts (Regulation) Act, 1956: Introduction, Genesis and Objectives of Securities Contracts (Regulation) Act, 1956, Securities Contracts (Regulation) Act, 1956, Non-Applicability, Definitions, Recognition of Stock Exchanges.

**Unit II**

**Contact Hours: 12**

Securities and Exchange Board of India act, 1992: Introduction, Objective of SEBI, SEBI Act, 1992, Management of the SEBI, Functions and powers of the SEBI, Registration of Intermediaries.

**Unit III**

**Contact Hours: 12**

Structure of Capital Market: Financial Markets in India, Need for Regulators in Capital Market, Capital Market Investment Institutions, Introduction, National Level Institutions. Participants of Capital Market, Qualified Institutional Buyers, Foreign Portfolio Investor, Alternative Investment Funds, Private Equity, Types of Private Equity, Angel Fund, Anchor Investors, High net worth Individuals, Venture Capital, Areas of Investment, Pension Fund, Legislations, Atal Pension Yojana (APY), Government pension.

**Unit IV**

**Contact Hours: 12**

Securities Market Intermediaries: Introduction, Securities and Exchange Board of India (Intermediaries) Regulations, 2008, Definition, Registration of Intermediaries, General Obligations of Intermediaries, Regulatory Framework of Intermediaries, Case Laws.

**Unit V**

**Contact Hours: 12**

Depositories Act, 1996: Introduction, Benefits of Depository System, Depository System – An Overview, Models of Depository, Legal Linkage, Depository Participant, Registrar/Issuer, Dematerialisation, Rematerialisation.

**Text Book:**

1. Securities Laws & Capital Markets (26<sup>th</sup> revised edition June 2021), CS Anoop Jain, AJ Publications.

**Reference Books:**

1. Securities Laws & Capital Markets (4<sup>th</sup> edition) N. S. Zad, Taxmann's Cracker.
2. Securities Laws & Capital Markets chart books (7<sup>th</sup> edition) CA Ashish Gupta, Handcover book.
3. Securities Laws & Capital markets (Module II), CS Amit Vohra, CS Rachit Dhingra, Bharats Publishers.

**FACILITATING THE ACHIEVEMENT OF COURSE LEARNING OUTCOME:**

<b>UNIT NO.</b>	<b>COURSE LEARNING OUTCOME</b>	<b>TEACHING AND LEARNING ACTIVITY</b>	<b>ASSESSMENT TASK</b>
I	Knowledge of Securities Contracts (Regulation) Act, 1956.	Presentation/Case Study/ Lecture.	Evaluation of Students on the basis of Presentation/ Assignment Evaluation/Quiz.
II	Knowledge of Functions and powers of the SEBI.	Application Based learning/Case Study/Video/ Lecture.	Evaluation of Students on the basis of Application-Based Activity/Evaluation/ Assignment/Class test.
III	Knowledge of Structure of Capital Market.	Presentation/ Video/Case Study/Life Project.	Evaluation of Students on Presentation on Life Project/ Assignment.
IV	Knowledge of Securities Market Intermediaries.	Presentation/ Video/Case Study/Research Study.	Evaluation of Students based on Research Study Presentation/ Assignment Evaluation/Class test.
V	Knowledge of Depositories Act, 1996.	Presentation/ Video/Case Study/Research Study.	Evaluation of Students based on Research Study Presentation/ Assignment Evaluation/Class test.

**SEMESTER – V**  
**BACHELORS OF COMMERCE**  
**(Hons.)**



**FACULTY OF COMMERCE & MANAGEMENT  
KALINGA UNIVERSITY  
RAIPUR**

<b>SEMESTER - V</b>						
<b>Subject Code</b>	<b>Subject Name</b>	<b>Category</b>	<b>Credits</b>	<b>Internal Marks</b>	<b>External Marks</b>	<b>Total</b>
BCOMH501	Income Tax : Law and Practice	CC-15	4	30	70	100
BCOMH502	Value Based Leadership	GE-6	4	30	70	100
BCOMH503 P	Summer Project Report	EECC-5	4	50	50	100
BCOMH504	E-Commerce	CC-16	4	30	70	100
<b>Select Any One Discipline Specific Elective</b>						
<b>DSE Group – A</b>						
BCOMH505	Advanced Company Law & Practice	DSE-1	4	30	70	100
BCOMH506	Secretarial Audit, Compliance Management and Due Diligence	DSE-2	4	30	70	100
<b>DSE Group –B</b>						
BCOMH507	Advanced Accounting	DSE-1	4	30	70	100
BCOMH508	Financial Reporting	DSE-2	4	30	70	100
<b>Total</b>			<b>24</b>			

**FACULTY OF COMMERCE & MANAGEMENT  
KALINGA UNIVERSITY  
RAIPUR**

<b>Name of the Program/Semester: B.COM (H) - V</b>	<b>Course: Core : CC-15</b>
<b>Name of the Course: INCOME TAX : LAW AND PRACTICE</b>	<b>Course Code: BCOMH501</b>
<b>Total Marks for Evaluation: 100 (Internal Marks: 30 External Marks: 70)</b>	<b>No. of Contact hours:60</b>

**Objectives:** 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 Outcome:** After completing the course, the student shall be able to:

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

**CO2:** To Identify the five heads in which income is categorised and compute income under the heads ‘Salaries’ and ‘Income from House Property’.

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

**CO4:** To 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:** To develop the ability to file online returns of income.

**Unit I**

**Contact Hours: 12**

Basic concepts: Income; Agricultural income; Person; Assessee Assessment year; Previous year; Gross 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**

**Contact Hours: 12**

Income from Salaries; Income from House Property.

**Unit III**

**Contact Hours: 12**

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

**Unit IV**

**Contact Hours: 12**

Income of other persons included in assessee’s total income; Aggregation of income and set-off and carry forward of losses; Deduction 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 V**

**Contact Hours: 12**

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

**Text Book:**

1. Ahuja, Girish and Gupta Ravi, Systematic Approach to income Tax. Bharat Law House, Delhi . 43<sup>rd</sup> Edition 2021.
2. Singhanian, Vinod K. and Singhanian Monica. Students' Guide to Income Tax, University Edition. Taxmann Publications Pvt. Ltd., New Delhi. 22<sup>nd</sup> Edition 2021.

**Reference Books:**

1. Vinod Kumar Singhanian, e-filing of Income Tax Returns and Computation of Tax, Taxmann Publication Pvt. Ltd, New Delhi. Latest Version.
2. 'Excel Utility' available at [incometaxindiaefiling.gov.in](http://incometaxindiaefiling.gov.in).

**FACILITATING THE ACHIEVEMENT OF COURSE LEARNING OUTCOME:**

UNIT NO.	COURSE LEARNING OUTCOME	TEACHING AND LEARNING ACTIVITY	ASSESSMENT TASK
I	Knowledge of basic concepts in the law of income tax and determine the residential status of different persons.	Presentation/Case Study/ Lecture.	Evaluation of Students on the basis of Presentation, Assignment Evaluation, Quiz.
II	Indexed knowledge of five heads in which income is categorised and compute income under the heads 'Salaries' and 'Income from House Property'.	Application Based learning/Case Study/Video/Role-Play/Lecture.	Evaluation of Students on the basis of Application-Based Activity, Evaluation, Assignment, Class test.
III	Able to compute income under the head 'Profits and gains of business or profession', 'Capital gains' and 'Income from other sources'.	Presentation/Video/ Case Study/Live Project.	Evaluation of Students on Presentation on Live Project, Assignment.
IV	Application of 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.	Presentation/Video/ Case Study/Research Study.	Evaluation of Students based on Research Study Presentation, Assignment Evaluation, Class test.
V	Indexed knowledge of online returns of income.	Application Based learning/Case Study/Video/Role-Play/Lecture.	Evaluation of Students on the basis of Application-Based Activity, Evaluation, Assignment, Class test.

**FACULTY OF COMMERCE & MANAGEMENT  
KALINGA UNIVERSITY  
RAIPUR**

<b>Name of the Program/Semester: B.COM - V</b>	<b>Course: Core : GE-6</b>
<b>Name of the Course: VALUE BASED LEADERSHIP</b>	<b>Course Code: BCOMH502</b>
<b>Total Marks for Evaluation: 100 (Internal Marks: 30 External Marks: 70)</b>	<b>No. of Contact hours: 60</b>

**Objectives:** This course aims to impart knowledge of leadership pertaining to understand group dynamics. It also enables students to apply the same practically.

**Course Outcome: After successful completion of this course, students shall be able to:**

**CO1:** The students will be able to identify the impact of changing from employee to leader and personality characteristics on leadership behavior.

**CO2:** Students will be to understand and apply leader's role in implementing and managing change; motivation and communication strategies to manage team performance effectively.

**CO3:** Decision making skills will be inculcated among the students to gather, assess, and use information to make informed and well-reasoned decisions as a leader.

**CO4:** Inculcation of leadership skills and exposure to the role of leaders in creating an organization culture.

**Unit I**

**Contact Hours: 12**

Leadership Defined, Evolution of leadership, Leadership theories (traditional, behavioral, contingency), types of leadership, leadership styles, leadership skills, Role of followers in the process of leadership, Leadership and conflict management, authentic leadership.

**Unit II**

**Contact Hours: 12**

Motivation and leadership, Understanding role of power and influence in leadership.

**Unit III**

**Contact Hours: 12**

Leadership and group dynamics, decision making styles, techniques & strategies and leadership, communication strategies for effective decision making.

**Unit IV**

**Contact Hours: 12**

Leadership and understanding human behavior (personality, learning, attitudes and perception), Personality characteristics and behaviors of effective leaders, Role of Leaders in Organizational Culture and Change.

**Unit V**

**Contact Hours: 12**

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

**Text Book:**

1. North house, Peter G. Leadership: Theory and practice. SAGE Publications. 2015.

**Reference Books:**

1. Gary A. York Leadership in Organizations, Pearson Publications.
2. Carol J. Carter Joyce Bishop Sarah Lyman Kravits Keys to Success: Teamwork and Leadership, Pearson Publications.

**FACILITATING THE ACHIEVEMENT OF COURSE LEARNING OUTCOME:**

<b>UNIT NO.</b>	<b>COURSE LEARNING OUTCOME</b>	<b>TEACHING AND LEARNING ACTIVITY</b>	<b>ASSESSMENT TASK</b>
I	Knowledge of impact of changing from employee to leader and personality characteristics on leadership behavior.	Presentation/Case Study/ Lecture.	Evaluation of Students on the basis of Presentation, Assignment Evaluation, Quiz.
II	Indexed knowledge and improved understanding in implementing and managing change; motivation and communication strategies to manage team performance effectively.	Application Based learning/Case Study/Video/Role-Play/Lecture.	Evaluation of Students on the basis of Application-Based Activity, Evaluation, Assignment, Class test.
III	Able to work on Decision making skills will be inculcated among the students to gather, assess, and use information to make informed and well-reasoned decisions as a leader.	Presentation/Video/Case Study/Live Project.	Evaluation of Students on Presentation on Live Project, Assignment.
IV	Inculcation of leadership skills and exposure to the role of leaders in creating an organization culture.	Presentation/Video/Case Study/Research Study.	Evaluation of Students based on Research Study Presentation, Assignment Evaluation, Class test.
V	Indexed knowledge and understanding in team performance effectively.	Application Based learning/Case Study/Video/Role-Play/Lecture.	Evaluation of Students on the basis of Application-Based Activity, Evaluation, Assignment, Class test.

**FACULTY OF COMMERCE & MANAGEMENT  
KALINGA UNIVERSITY  
RAIPUR**

<b>Name of the Program/Semester: B.COM (H) - V</b>	<b>Course: Core: EECC-5</b>
<b>Name of the Course: SUMMER PROJECT REPORT</b>	<b>Course Code: BCOMH503P</b>
<b>Total Marks for Evaluation: 100 (Internal Marks: 50 External Marks: 50)</b>	

**Objectives:** The aim of incorporating the SIP project to B.com (H) student is to expose them with tools and techniques of research with appropriate understanding of methods and methodology and will come to know the importance of research and its process. They will also be able to understand the application of research in the specified domain of organization. This is being carried out to support the organization in terms of enhancing the decision through empirical investigation of collected data which upon further treatment with any standard statistical package will generate result which in turn will help in gaining sustainability in market, The secondary objective is to bridge the theoretical learning with practical and real world and to carry out this student need to do field survey/design questionnaire in their respective domain and identify the respondents from the population. The project will be assisted by the faculty members of the school appointed/nominated by head of the school. Further the student need to prepare their research report in presentable format and are required to submit to the school for the award of credits/marks. The tenure of the project will be based on the availability of duration with the organization and the total marks for this will be 100 including viva voce. Student can select any area of research in consultation with the organization and appointed faculty members of the school.

**FACULTY OF COMMERCE & MANAGEMENT  
KALINGA UNIVERSITY  
RAIPUR**

<b>Name of the Program/Semester: B.COM (H) - V</b>	<b>Course: Core: CC-16</b>
<b>Name of the Course: E-COMMERCE</b>	<b>Course Code: BCOMH504</b>
<b>Total Marks for Evaluation: 100 (Internal Marks: 30 External Marks: 70)</b>	<b>No. of Contact hours: 60</b>

**Objectives:** This course focuses on principles of e-commerce from a business perspective, providing an overview of business and technology topics, business models, virtual value chains and social innovation and marketing strategies.

**Course Outcome:** The successful completion of this course shall enable the student:

**CO1:** To analyze the impact of E-commerce on business models and strategy.

**CO2:** To describe the major types of E-commerce.

**CO3:** To explain the process that should be followed in building an E-commerce presence.

**CO4:** To identify the key security threats in the E-commerce environment.

**CO5:** To describe how procurement and supply chains relate to B2B E-commerce.

**Unit I**

**Contact Hours: 12**

Introduction of E-Commerce: Meaning and concept – E – commerce v/s Traditional Commerce – E – Commerce – History of E – commerce – EDI – Importance, features & benefits of E – Commerce – Impacts, Challenges & Limitations of E – Commerce – Supply chain management & E – Commerce – E – Commerce infrastructure.

**Unit II**

**Contact Hours: 12**

Business models of E- Commerce: Business to Business – Business to customers – Customers to Customers – Business to Government – Business to Employee – E – Commerce strategy – Influencing factors of successful E- Commerce.

**Unit III**

**Contact Hours: 12**

Marketing strategies & E-Commerce: Website – components of website – Concept & Designing website for E – Commerce – Corporate Website – Portal – Search Engine – Internet Advertising – Emergence of the internet as a competitive advertising media – Models of internet advertising – Weakness in Internet advertising – Mobile Commerce.

**Unit IV**

**Contact Hours: 12**

Web Service & E – Business Automation: Service-Oriented Architectures: Introduction XCL-Based Business Automation and Related Support Web Service Development 1: Basic Features (SOAP/WSDL/UDDI) Web Service Development 2: Advanced Features (WS-Security, WS-Policy, etc.) Service-Oriented Architectures: Emerging Trends and Best practices Workflows, Enterprise Service Buses, etc.

**Unit V**

**Contact Hours: 12**

Electronic Payment System: Introduction – Online payment systems – prepaid and postpaid Payment systems – e - cash, e - cheque, Smart Card, Credit Card, Debit Card, Electronic purse – Security issues on electronic payment system – Solutions to security issues - Biometrics – Types of biometrics. Legal and ethical issues in E-Commerce: Security issue in E-Commerce – Regulatory framework of E-Commerce.

**Text Book:**

1. E-Commerce: A Manager's Guide to e-Business by Parag Diwan. 2012.

**Reference Book:**

1. Service-Oriented Architecture: A field Guide to Integrating XML and Web Services, Author: Thomas Erl, Publisher: Prentice Hall.
2. E-Commerce: Strategy, Technologies, and Applications by David Whiteley.
3. E-Commerce: An Indian Perspective by S.J.PT. Joseph.
4. Commerce & Accountancy by Vishal Agarwal.
5. Electronic Commerce by Bhaske.

**FACILITATING THE ACHIEVEMENT OF COURSE LEARNING OUTCOME:**

UNIT NO.	COURSE LEARNING OUTCOME	TEACHING AND LEARNING ACTIVITY	ASSESSMENT TASK
I	Analyze the impact of E-commerce on business models and strategy.	Presentation/Lecture.	Evaluation of Students on the basis of Presentation/Assignment/Quiz.
II	Comprehensive understanding of the major types of E-commerce.	Case Study /Role-Play, Lecture.	Evaluation of Students on the basis of Evaluation/Assignment/Class test.
III	Improved knowledge of Marketing strategies & E-Commerce.	Presentation/Video/Case Study.	Evaluation of Students on Presentation/Assignment.
IV	Analysis of Web Service & E-Business Automation.	Presentation/Video/Case Study/Research Study.	Evaluation of Students based on Research Study/Presentation/Assignment/Evaluation.
V	Knowledge of Legal and ethical issues in E-Commerce.	Presentation/Video/Case Study/Research Study.	Evaluation of Students based on Research Study /Presentation/Assignment /Class test.



**FACULTY OF COMMERCE & MANAGEMENT  
KALINGA UNIVERSITY  
RAIPUR**

<b>Name of the Program/Semester: B.COM (H) - V</b>	<b>Course: Core: DSE-1</b>
<b>Name of the Course: ADVANCED COMPANY LAW &amp; PRACTICE</b>	<b>Course Code: BCOMH505</b>
<b>Total Marks for Evaluation: 100 (Internal Marks: 30 External Marks: 70)</b>	<b>No. of Contact hours:60</b>

**Objectives:** To acquire expert knowledge of the practical and procedural aspects of the Companies Act.

**Course Outcome:** The successful completion of this course shall enable the student:

**CO1:** To understand Company formation and nonprofit companies.

**CO2:** To understand about public issue, Bonus share and procedure for issue of Security.

**CO3:** To understand Authority, Accountability, Delegation and Responsibility.

**CO4:** To understand to Filling and Filing of Returns and Documents.

**CO5:** To understand Preparation & Presentation of Reports.

**Unit I**

**Contact Hours: 12**

Company Formation and Conversion-

1. Choice of Form of Business Entry; Conversion/ Re-conversion of One Form of Business Entity into Another.
2. Incorporation of Private Companies, Public Companies, Companies Limited by Guarantee and Unlimited Companies and their Conversions/ Re-conversion/Re-registration.
3. Formation of Nidhi Companies, Producer Companies and Mutual Benefit Funds.
4. Commencement of Business and New Business; Pre Incorporation Agreements and Contracts.
5. Formation of Non Profit Companies.
6. Procedure Relating to Foreign Companies Carrying on Business in India.

**Unit II**

**Contact Hours: 12**

Procedure for Issue of Securities-

1. Public Issue, Rights Issue and Bonus Shares, Issue of Shares at Par/Premium/Discount; Issue of Shares on Preferential/Private Placement Basic.
2. Allotment, Calls on Shares and Issue of Certificates.
3. Issue of Sweat Equity Shares, Employees Stock Option Scheme (ESOPs), Employees Stock Purchase Scheme (ESPS), Shares with Differential Voting Rights.
4. Issue and Redemption of Preference Shares.
5. Alteration of Share Capital – Forfeiture of Shares and Reissue of Forfeited Shares; Increase, Consolidation, Conversion and Re-conversion into Stock, Subdivision and Cancellation and Surrender of Shares.
6. Buy Back of Shares.
7. Reduction of Share Capital.

**Unit III**

**Contact Hours: 12**

1. Company Secretary – Appointment, Resignation and Removal.
2. Company Secretary in Practice – Appointment, Resignation and Removal.
3. Collective Decision Making Forums- Authority, Accountability, Delegation and Responsibility.
4. Board Meetings – Convening and Management of Meetings of Board and Committees; Preparation of Notices and Agenda Papers.
5. General Meetings -Convening and Management of Statutory Meeting, Annual and Extra-Ordinary General Meetings, Class Meeting; Creditors’ Meetings; Preparation of Notices and Agenda Papers; Procedure for Passing of Resolutions by Postal Ballot: Voting through Electronic Means: Conducting a Poll and Adjournment of a Meeting.
6. Post-Meeting Formalities – Preparation of Minutes and Dissemination of Information and Decisions.
7. Auditors – Procedure for Appointment/Re-appointment, Resignation and Removal of Statutory Auditors and Branch Auditors; Appointment of Cost Auditors.
8. Special Auditors; CAG audit.

**Unit IV**

**Contact Hours: 12**

E-Filing: Filing of Returns and Documents-

1. Annual Filing, i.e. Annual Accounts; XBRL Filing, Compliance Certificate, Annual Return.
2. Event Based Filing.

**Unit V**

**Contact Hours: 12**

Preparation & Presentation of Reports: Preparation of Financial Statements, Auditors Report, Directors’ Report on Corporate Governance Recent Trends and Developments in Company Law.

**Text Book:**

1. Advance Company Law by CS Anoop Jain 2021.

**Reference Book:**

1. Advance Company Law and Practice by CS. Tejpal Sheth 2021.
2. Company Law & Practice by GK. Kapoor, Sanjay Dhamija 2019.

**FACILITATING THE ACHIEVEMENT OF COURSE LEARNING OUTCOME:**

<b>UNIT NO.</b>	<b>COURSE LEARNING OUTCOME</b>	<b>TEACHING AND LEARNING ACTIVITY</b>	<b>ASSESSMENT TASK</b>
I	Improved knowledge of Company Formation and Conversion.	Presentation/Case Study/ Lecture.	Evaluation of Students on the basis of Presentation, Assignment/ Evaluation/Class test/Quiz.
II	Comprehensive understanding of Procedure for Issue of Securities.	Application Based learning/Case Study/Video/Role -Play, Lecture.	Evaluation of Students on Presentation/ Assignment/ Assignment/Quiz/ Class test.
III	Application of Appointment of Cost Auditors.	Presentation/ Video/Case Study/Life Project.	Evaluation of Students on Presentation/ Assignment/ Assignment/Quiz/ Class test.
IV	Knowledge of Annual Accounts.	Presentation/ Video/Case Study/Research Study.	Evaluation of Students based on Research Study Presentation, Assignment/Quiz/ Class test.
V	Knowledge of Preparation of Financial Statements.	Presentation/ Video/Case Study/Research Study.	Evaluation of Students based on Research Study Presentation, Assignment/Quiz/ Class test.

**FACULTY OF COMMERCE & MANAGEMENT  
KALINGA UNIVERSITY  
RAIPUR**

<b>Name of the Program/Semester: B.COM (H) - V</b>	<b>Course: Core : DSE-2</b>
<b>Name of the Course: SECRETARIAL AUDIT, COMPLIANCE MANAGEMENT AND DUE DILIGENCE</b>	<b>Course Code: BCOMH506</b>
<b>Total Marks for Evaluation: 100 (Internal Marks: 30 External Marks: 70)</b>	<b>No. of Contact hours:60</b>

**Objectives:** To develop expertise in Compliance management, Internal control systems, and preparation of various search and status reports.

**Course Outcome:** The successful completion of this course shall enable the student:

**CO1:** To understand concept of Secretarial audit, Internal audit and Performance Audit.

**CO2:** To understand about the Audit Principles and Techniques.

**CO3:** To understand about the forming an opinion of audit report.

**CO4:** To understand the concept of Due diligence and its various provisions.

**CO5:** To understand the concept of compliance framework.

**Unit I**

**Contact Hours: 12**

Secretarial Audit: (i) Overview & introduction: Concept; advantages; legal provisions; risk of Secretarial Auditor; code of conduct. (ii) Scope of Secretarial Audit; (a) Corporate, Securities and Foreign Exchange Laws and Rules and Regulations made there under. (b) Other Laws application to the Company. (c) Board processes, Adequacy of Systems and Processes, Compliance with Secretarial Standards and applicable Accounting Standards and Reporting of Major Events. (d) Corporate conduct & practices. Internal Audit & Performance Audit: Objective & Scope; Internal Audit Techniques; Appraisal of management Decisions: Performance Assessment, Internal Control Mechanism.

**Unit II**

**Contact Hours: 12**

Audit Principles and Techniques: Audit Planning; Risk Assessment; Collection of information/Record of Audit, Audit Checklist; Audit Techniques, Examination & its process; Enquiry; Confirmation; Sampling; Compliance Test of Internal Control System; Substantive Checking; Dependence on other Expert, Verification of documents/records; Collection of audit evidence; Creation of Audit trails; Analysis of Audit findings; Documentation; materiality; record keeping.

**Unit III**

**Contact Hours: 12**

Forming an Opining & Reporting: Process of forming an opinion; materially; forming an opinion on report of third party/expert; modified/unmodified opinion/qualifications; Management Representation Letter, Opinion obtained by Management, Discussion with Management, Evaluation Audit Evidence and forming Opinion, Audit report and drafting of qualifications; Signing Draft Report with Management with Category of Risk involved with each Remark and Qualification, Signing of Audit reports and its Submission, Auditing standards on forming of an Opinion.

**Unit IV**
**Contact Hours: 12**

Due Diligence–I: Overview and Introduction; Types of Due Diligence; Financial Due diligence; Tax Diligence; Legal Due Diligence; Commercial or Business Diligence – including operations, IT systems, IPRs; Human Resources Due Diligence; Due Diligence for Merger; Amalgamation; Slump Sale; Takeover; Issue of Securities; Depository Receipts; Competition Law Due Diligence; Labour Laws Due Diligence; Due Diligence Report for Bank; FEMA Due Diligence; FCRA Due Diligence; Techniques of Due Diligence and Risk Assessment; Non-Disclosure Agreement. Due Diligence –II: Impact Assessment of Non Compliances and Reporting thereof.

**Unit V**
**Contact Hours: 12**

Compliance Framework: Identification of applicable laws, rules, regulations; Risk Assessment, Responsibility center mapping/allocation; Escalation & reporting; Creation of Compliance framework and reporting system; Review & Updation; Training & Implementation.

**Text Book:**

1. CS Anoop Jain, Secretarial Audit, Compliance Management and due diligence, 16th revised edition, June 2021.

**Reference Book:**

1. ICSI Publications Guidance on Secretarial Audit.
2. Taxman SEBI Manual.

**FACILITATING THE ACHIEVEMENT OF COURSE LEARNING OUTCOME:**

UNIT NO.	COURSE LEARNING OUTCOME	TEACHING AND LEARNING ACTIVITY	ASSESSMENT TASK
I	Knowledge of concept of Secretarial audit, Internal audit and Performance Audit.	Presentation/Case Study/ Lecture.	Evaluation of Students on the basis of Presentation/ Assignment, Evaluation, Quiz.
II	Knowledge of Audit Principles and Techniques.	Application Based learning/Case Study/Video/Role-Play, Lecture.	Evaluation of Students on the basis of Application-Based Activity, Evaluation, Assignment, Class test.
III	Knowledge of forming an opinion of audit report.	Presentation/Video/ Case Study/Life Project.	Evaluation of Students on basis of Presentation/Life Project, Assignment, class test, Quiz.
IV	Knowledge of Due diligence concept and its various provisions.	Presentation/Video/ Case Study/Research Study.	Evaluation of Students based on Research Study/Presentation, Assignment Evaluation, Class test.
V	Knowledge of concept of compliance framework.	Presentation/Video/ Case Study/Research Study.	Evaluation of Students based on Research Study/ Presentation, Assignment Evaluation, Class test.

**FACULTY OF COMMERCE & MANAGEMENT  
KALINGA UNIVERSITY  
RAIPUR**

<b>Name of the Program/Semester: B.COM (H) - V</b>	<b>Course: Core: DSE-1</b>
<b>Name of the Course: ADVANCED ACCOUNTING</b>	<b>Course Code: BCOMH507</b>
<b>Total Marks for Evaluation: 100 (Internal Marks: 30 External Marks: 70)</b>	<b>No. of Contact hours: 60</b>

**Objectives:** To acquire the ability to apply specific Accounting Standards and legislations to different transactions and events and in preparation and presentation of financial statements of business entities.

**Course Outcome:** After successful completion of this course, students shall be able to:

**CO1:** The students will be able to understand Overview of the Accounting Standards.

**CO2:** Students will be to understand Accounting for employee stock option plans.

**CO3:** Students will be to understand Amalgamation of companies.

**CO4:** Students will be to understand Accounting for reconstruction of companies.

**CO5:** Students will be to understand Accounting for liquidation of companies.

**Unit I**

**Contact Hours: 12**

Overview of the Accounting Standards: AS 4 : Contingencies and Events Occurring After the Balance Sheet Date, AS 5 :Net Profit or Loss for the Period, Prior Period Items and Changes in Accounting Policies, AS 7: Construction Contracts, AS 9: Revenue Recognition, AS 14: Accounting for Amalgamations, AS 17 : Segment Reporting, AS 18: Related Party Disclosures, AS 19: Leases, AS 20: Earnings Per Share, AS 22: Accounting for Taxes on Income, AS 24: Discontinuing Operations, AS 26: Intangible Assets, AS 29: Provisions, Contingent Liabilities and Contingent Assets.

**Unit II**

**Contact Hours: 12**

Accounting for employee stock option plans: Employees Stock Option Plan Provisions of Guidance Note on Employee Share-Based Payments. Buyback of securities and equity shares with differential rights: Buy Back of Securities, Introduction, Provision of Section 70 of the Companies Act, 2013, Equity Shares with Differential Rights, Introduction, Voting Rights, Share Capital and Debentures Rules, 2014, Dilution in case of Private Companies, Variation of Shareholder's Rights, Protection of Minority Shareholder Clause.

**Unit III**

**Contact Hours: 12**

Amalgamation of companies: Meaning of Amalgamation, Types of Amalgamation, Purchase Consideration, Methods of Accounting for Amalgamations, Journal Entries to close the books of Vendor Company, Entries in the books of Purchasing Company.

**Unit IV**

**Contact Hours: 12**

Accounting for reconstruction of companies: Meaning of reconstruction, Methods of internal reconstruction, Alteration of Share Capital, Variation of Shareholders Rights, Reduction of Share Capital, Compromise/Arrangements, Surrender of Shares, Entries in case of internal reconstruction.

**Unit V**
**Contact Hours: 12**

Accounting for liquidation of companies: Liquidation – Introduction, Definition of Winding Up, Winding up by Tribunal, Petition for Winding Up, Voluntary Winding Up, Liquidators’ Statement of Account, Commencement of Winding Up by Tribunal, Statement of Affairs, Deficiency Account, Overriding Preferential Payments, Preferential Creditors, B List Contributories, Liquidator’s Final Statement of Account.

**Text Book:**

1. Advance Account CA Parveen Sharma 2021.

**Reference Books:**

1. Advance Accounts by CA Anand Bhangariya 2021.
2. CA Inter Advance Accounting Book by CA Vinod K Agarwal.

**FACILITATING THE ACHIEVEMENT OF COURSE LEARNING OUTCOME:**

UNIT NO.	COURSE LEARNING OUTCOME	TEACHING AND LEARNING ACTIVITY	ASSESSMENT TASK
I	Knowledge of Overview of the Accounting Standards.	Presentation/Case Study/ Lecture.	Evaluation of Students on the basis of Presentation/ Assignment, Evaluation, Quiz.
II	Knowledge of Accounting for employee stock option plans.	Application Based learning/Case Study/Video/Role -Play, Lecture.	Evaluation of Students on the basis of Application-Based Activity, Evaluation, Assignment, Class test.
III	Knowledge of Amalgamation of companies.	Presentation/ Video/Case Study/Life Project.	Evaluation of Students on basis of Presentation/Life Project, Assignment, class test, Quiz.
IV	Knowledge of Accounting for reconstruction of companies.	Presentation/ Video/Case Study/Research Study.	Evaluation of Students based on Research Study/Presentation, Assignment Evaluation, Class test.
V	Knowledge of Accounting for liquidation of companies.	Presentation/ Video/Case Study/Research Study.	Evaluation of Students based on Research Study/ Presentation, Assignment Evaluation, Class test.

**FACULTY OF COMMERCE & MANAGEMENT  
KALINGA UNIVERSITY  
RAIPUR**

<b>Name of the Program/Semester: B.COM (H) - V</b>	<b>Course: Core: DSE-2</b>
<b>Name of the Course: FINANCIAL REPORTING</b>	<b>Course Code: BCOMH508</b>
<b>Total Marks for Evaluation: 100 (Internal Marks: 30 External Marks: 70)</b>	<b>No. of Contact hours: 60</b>

**Objectives:** To gain the prowess to recognize and apply disclosure requirements specified in Indian Accounting Standards while preparing and presenting the financial statement.

**Course Outcome: After successful completion of this course, students shall be able to:**

**CO1:** The students will be able to Interim Financial Reporting.

**CO2:** Students will be to understand Share Based Payment.

**CO3:** Students will be to understand Non-current Assets Held for Sale and Discontinued Operations.

**CO4:** Students will be able to understand Provisions, Contingent Liabilities and Contingent Assets.

**CO5:** Students would be able to understand Hedge Accounting.

**Unit I**

**Contact Hours: 12**

Ind AS 1 “Presentation of Financial Statements”, Ind AS 34 “Interim Financial Reporting”, Ind AS 7 “Statement of Cash Flows”, Ind AS 8 “Accounting Policies, Changes in Accounting Estimates and Errors”, Ind AS 10 “Events after the Reporting Period”, Ind AS 113 “Fair Value Measurement”.

**Unit II**

**Contact Hours: 12**

Ind AS 20 “Accounting for Government Grants and Disclosure of Government Assistance”, Ind AS 102 “Share Based Payment”, Ind AS 101 “First-time Adoption of Indian Accounting Standards”.

**Unit III**

**Contact Hours: 12**

Ind AS 2 “Inventories”, Ind AS 16 “Property, Plant and Equipment”, Ind AS 116 “Leases”, Ind AS 23 “Borrowing Costs”, Ind AS 36 “Impairment of Assets”, Ind AS 38 “Intangible Assets”, Ind AS 40 “Investment Property”, Ind AS 105 “Non-current Assets Held for Sale and Discontinued Operations”, Ind AS 41 “Agriculture”.

**Unit IV**

**Contact Hours: 12**

Ind AS 19 “Employee Benefits”, Ind AS 37 “Provisions, Contingent Liabilities and Contingent Assets”, Ind AS 12 “Income Taxes”, Ind AS 21 “The Effects of Changes in Foreign Exchange Rates”, Ind AS 24 “Related Party Disclosures”, Ind AS 33 “Earnings per Share”, Ind AS 108 “Operating Segments”.



**Unit V**
**Contact Hours: 12**

Financial Instruments: Scope and Definitions, Financial Instruments: Equity and Financial Liabilities, Classification and Measurement of Financial Assets and Financial Liabilities, Recognition and Derecognition of Financial Instruments, Derivatives and Embedded Derivatives, Disclosures, Hedge Accounting.

**Text Book:**

1. CA final Financial Reporting by CA Parveen Sharma 2021.

**Reference Books:**

1. CA final Financial Reporting by Sarthak Jain 2021.
2. CA final Financial Reporting ICAI.

**FACILITATING THE ACHIEVEMENT OF COURSE LEARNING OUTCOME:**

UNIT NO.	COURSE LEARNING OUTCOME	TEACHING AND LEARNING ACTIVITY	ASSESSMENT TASK
I	Knowledge of the Interim Financial Reporting.	Presentation/Case Study/ Lecture.	Evaluation of Students on the basis of Presentation/ Assignment, Evaluation, Quiz.
II	Knowledge of Share Based Payment.	Application Based learning/Case Study/Video/Role -Play, Lecture.	Evaluation of Students on the basis of Application-Based Activity, Evaluation, Assignment, Class test.
III	Knowledge of Non-current Assets Held for Sale and Discontinued Operations.	Presentation/ Video/Case Study/Life Project.	Evaluation of Students on basis of Presentation/Life Project, Assignment, class test, Quiz.
IV	Knowledge of Provisions, Contingent Liabilities and Contingent Assets.	Presentation/ Video/Case Study/Research Study.	Evaluation of Students based on Research Study/Presentation, Assignment Evaluation, Class test.
V	Knowledge of Hedge Accounting.	Presentation/ Video/Case Study/Research Study.	Evaluation of Students based on Research Study/ Presentation, Assignment Evaluation, Class test.

**SEMESTER – VI**  
**BACHELORS OF COMMERCE**  
**(Hons.)**

**FACULTY OF COMMERCE & MANAGEMENT  
KALINGA UNIVERSITY  
RAIPUR**

<b>SEMESTER - VI</b>						
<b>Subject Code</b>	<b>Subject Name</b>	<b>Category</b>	<b>Credits</b>	<b>Internal Marks</b>	<b>External Marks</b>	<b>Total</b>
BCOMH601	Entrepreneurship Development	SEC-2	4	30	70	100
BCOMH602	Business Ethics & CSR	CC-17	4	30	70	100
BCOMH603	Indirect Taxes	CC-18	4	30	70	100
BCOMH604	ECA & GI*	ECA & GI	2	15	35	50
<b>Select Any Two Discipline Specific Elective</b>						
<b>DSE Group –A</b>						
BCOMH605	Advanced Tax Law & Practice	DSE-1	4	30	70	100
BCOMH606	Drafting, Appearances & Pleadings	DSE-2	4	30	70	100
<b>DSE Group –B</b>						
BCOMH607	Economics for Finance	DSE-1	4	30	70	100
BCOMH608	Enterprise Information System	DSE-2	4	30	70	100
<b>Total</b>			<b>22</b>			

**FACULTY OF COMMERCE & MANAGEMENT  
KALINGA UNIVERSITY  
RAIPUR**

<b>Name of the Program/Semester: B.COM (H) -VI</b>	<b>Course: Core: SEC-2</b>
<b>Name of the Course: ENTREPRENEURSHIP DEVELOPMENT</b>	<b>Course Code: BCOMH601</b>
<b>Total Marks for Evaluation: 100(Internal Marks: 30 External Marks: 70)</b>	<b>No. of Contact hours: 60</b>

**Objectives:** The objective of this course is to develop an understanding of Entrepreneurial Development and its basic function and challenges in the emerging perspective.

**Course Outcome:** The successful completion of this course shall enable the student:

**CO1:** To understand the concepts of “entrepreneur”, “entrepreneurship” and their development in all forms and shapes.

**CO2:** Effectively assess entrepreneurial opportunities and build the required business plan to reach entrepreneurial goals.

**CO3:** To understand the programs designed and formulated by Central, State governments and other important institution in entrepreneurship development.

**CO4:** To understand the special challenges of starting new ventures and introducing new product and service ideas, the process of founding a startup.

**CO5:** Comprehend the legal issues involved while setting up an enterprise and entrepreneurial financing.

**Unit I**

**Contact Hours: 12**

Concepts of Entrepreneurship Development, Evaluation of the concept of Entrepreneur, Entrepreneur Vs. Intrapreneur, Entrepreneur Vs. Entrepreneurship, Entrepreneur Vs. Manager, Attributes and Characteristics of a Successful Entrepreneur.

**Unit II**

**Contact Hours: 12**

Managing Creativity issues to be addressed in working the Definition of Creativity – Definition – Attributes of a Creative Person – Creative Thinking and Motivation \_ Managing Creativity – Organizational Actions that enhance and Hinder Creativity – Organizational Priorities and Creativity – Managerial responsibilities in a Creative organization. Search for Business Idea, Sources of Ideas, Idea Processing, Input Requirements: sources and criteria of Financing, Fixed and Working Capital Assessment, Technical and Marketing Assistance.

**Unit III**

**Contact Hours: 12**

Role of Entrepreneur in Indian Economy and Developing Economies with reference to Self-Employment Development, Entrepreneurial Culture, The Entrepreneurial Mind-set in Individuals, The Entrepreneurial mind-set in Organization and Corporate Entrepreneurship, Entrepreneurial Strategy: Generating and Exploiting New Entries.

**Unit IV**

**Contact Hours: 12**

Overview of Family Business Domain, Family Capital, Recognize Conflict, Decision Making and Conflict Management, Governance of the Family Enterprise, Enduring Family Enterprise. Innovation & Change, Nagging Issues.

**Unit V**
**Contact Hours: 12**

Succession Developing Leadership Abilities, Estate Planning Expectations of Successors, Self-Development and Career Plan, Preparing the Next Generation.

**Text Book:**

1. Vasanth Desai: Dynamics of Entrepreneurial Development & Management 6<sup>th</sup> edition.

**Reference Books:**

1. Carlock, R. S. & Ward, J. Strategic Planning for Family Business: Parallel Planning to Unit the Family and the Business. 2018, 5th edition.
2. Poza, E. J. Family Business. 2007.
3. Gupta & Srinivasan: Entrepreneurial Development.
4. John Kao: Creativity & Entrepreneurship.

**FACILITATING THE ACHIEVEMENT OF COURSE LEARNING OUTCOME:**

UNIT NO.	COURSE LEARNING OUTCOME	TEACHING AND LEARNING ACTIVITY	ASSESSMENT TASK
I	Knowledge of entrepreneurial development and the various attributes of an entrepreneur.	Assignment/ Quiz.	Evaluation of Students on the basis of Assignment/ Quiz.
II	Ability to understand the significance of various creative ideas in an entrepreneur.	Class Test/Case Study/ Role Play.	Evaluation of Students on the basis of Class test Case Study/ Role Play.
III	Acknowledging the role of an entrepreneur in development of the economy.	Live Project/Case Study.	Evaluation of Students on Live Project/Case Study.
IV	Improved Understanding the concept of conflict management and the significance of decision making.	Class Test/ Presentation/Role Play.	Evaluation of Students based on Class Test/ Presentation/Role Play.
V	Deep Understanding of significance if the innovation, self-development for the next generation.	Class Test/ Presentation/Role Play.	Evaluation of Students based on Class Test/ Presentation/Role Play.

**FACULTY OF COMMERCE & MANAGEMENT  
KALINGA UNIVERSITY  
RAIPUR**

<b>Name of the Program/Semester: B.COM (H) -VI</b>	<b>Course: Core: CC-17</b>
<b>Name of the Course: BUSINESS ETHICS AND CORPORATE SOCIAL RESPONSIBILITY</b>	<b>Course Code: BCOMH602</b>
<b>Total Marks for Evaluation: 100 (Internal Marks: 30 External Marks: 70)</b>	<b>No. of Contact hours: 60</b>

**Objectives:** To understand the Business Ethics and to provide best practices of business ethics, to learn the values and implement in their careers to become good managers.

**Course Outcome:** The successful completion of this course shall enable the student:

**CO1:** To Analyze the Employees conditions and Business Ethics.

**CO2:** To analyze various ethical codes in corporate governance.

**CO3:** To Enhance awareness and critical self-examination of one's own values.

**CO4:** To appreciate the relevance of personal values in the business/workplace setting.

**CO5:** To Analyze corporate social Responsibility.

**Unit I**

**Contact Hours: 12**

Introduction to Business Ethics, Ethical Theories and Principles of Business Ethics, Making Decisions in Business Ethics and Managing the Business Ethics.

**Unit II**

**Contact Hours: 12**

The Ethics of Job Discrimination, Employees and Business Ethics, Shareholders and Business Ethics, Consumers and Business Ethics, Suppliers, Competitors and Business Ethics, Civil Society and Business Ethics.

**Unit III**

**Contact Hours: 12**

Government Regulations and Business Ethics, Environment and Business Ethics, Ethics in the Market Place, Future perspective of Business Ethics .

**Unit IV**

**Contact Hours: 12**

Corporate Social Responsibility (CSR)- Introduction and Evolution of CSR, Role of Various Institutions in CSR, Creating and Managing the CSR Framework.

**Unit V**

**Contact Hours: 12**

CSR towards Different Stakeholders, Impact of CSR, Criticism of CSR, Future of CSR.

**Text Book:**

1. Business Ethics-Andrew Crane & Dirk Matten, Third Edition-Oxford. 3<sup>rd</sup> Edition 2011.

**Reference Book:**

1. Business Ethics-Concepts and Cases-Manuel G Velasquez, PHI Learning.
2. Corporate Responsibility-A Critical Introduction-Michael Blow field & Alan Murry, Oxford.

**FACILITATING THE ACHIEVEMENT OF COURSE LEARNING OUTCOME:**

<b>UNIT NO.</b>	<b>COURSE LEARNING OUTCOME</b>	<b>TEACHING AND LEARNING ACTIVITY</b>	<b>ASSESSMENT TASK</b>
I	Knowledge of theoretical foundations of business ethics.	Presentation/Case Study/ Lecture.	Evaluation of Students on the basis of Presentation/ Assignment Evaluation/Quiz.
II	Re-examine their knowledge of business and economic concepts from an ethical perspective.	Application Based learning/Case Study/Video/Role -Play, Lecture.	Evaluation of Students on the basis of Application-Based Activity/Evaluation/ Assignment/Class test.
III	Able to apply and illustrate the importance, for business and the community, of ethical conduct.	Presentation/ Video/Case Study/Life Project.	Evaluation of Students on Presentation on Life Project/ Assignment/Class Test.
IV	Reflect on and critically examine their own values and the importance of the ethical dimension in business and workplace decision making.	Presentation/ Video/Case Study/Research Study.	Evaluation of Students based on Research Study Presentation/ Assignment Evaluation/Class test.
V	Application of systematic ethical reasoning to business dilemmas and communicate effectively in oral and written forms these, using the concepts, logic and rhetorical conventions of business ethics.	Presentation/ Video/Case Study/Research Study.	Evaluation of Students based on Research Study Presentation/ Assignment Evaluation/Class test.

**FACULTY OF COMMERCE & MANAGEMENT  
KALINGA UNIVERSITY  
RAIPUR**

<b>Name of the Program/Semester: B.COM (H) - VI</b>	<b>Course: Core : CC-18</b>
<b>Name of the Course: INDIRECT TAXES</b>	<b>Course Code: BCOMH603</b>
<b>Total Marks for Evaluation: 100 (Internal Marks: 30 External Marks: 70)</b>	<b>No. of Contact hours:60</b>

**Objectives:** To provide basic knowledge and equip students with application of principles and provisions of Goods and Service Tax and Custom Laws.

**Course Outcome:**

**CO1:** Analyze the concept and basic of Goods and Service Tax.

**CO2:** Determine provisions relating to supply of goods and rendering services.

**CO3:** Determine valuation in Goods and service Tax and payment of Goods and Service Tax.

**CO4:** Determine the concept and provisions relating to Inter Goods and Service Tax act.

**CO5:** Compute Assessable value and customs Duty in Indirect Tax.

**Unit I**

**Contact Hours: 12**

Overview of GST, Implementation of GST, Liability of the Tax Payer, GST Network. Levy and Exemption from Tax: Levy of GST – Introduction, Composition Scheme, Remission of Tax/Duty. Registration: Registration Procedure, Special Persons, Amendments/Cancellation.

**Unit II**

**Contact Hours: 12**

Meaning and Scope of Supply: Taxable Supply, Supply of Goods and Supply of Services, Course of Furtherance of Business, Special Transactions, Time of Supply: Goods & Services.

**Unit III**

**Contact Hours: 12**

Valuation in GST and Payment of GST: Transaction Value, Valuation Rules, Practical Problems. Introduction and Time of GST Payment Valuation in case of Job Work, Case Studies.

**Unit IV**

**Contact Hours: 12**

Input Service Distributors and IGST Act: Concept of Input Service Distributor, Legal Formalities for an ISD. Distribution of Credit, Overview of the IGST Act, Place of Supply of Goods and Services.

**Unit V**

**Contact Hours: 12**

Customs Law: Basic Concepts of Customs Law, Territorial Waters, High Seas, Types of Custom Duties: Basic, Countervailing and Anti-dumping Duty, Safeguard Duty, Valuation, Customs Procedures, Import and Export Procedures, Baggage, Exemptions.



**Text Books:**

1. Indirect Taxes, Shreepal Saklecha, Satish Publishers and Printers. 5<sup>th</sup> Edition, 2020.

**Reference Books:**

1. Indirect Taxes: Bangar, Aadhya Prakashan, 13<sup>th</sup> Edition, 2020.
2. Systematic Approach to Indirect Taxation : Dr. Girish Ahuja, Bharat Publishers, Latest Edition.
3. Indirect Taxes, Dr. H.C Mehrotra, Sahitya Bhawan publications, 5<sup>th</sup> Edition 2021.

**FACILITATING THE ACHIEVEMENT OF COURSE LEARNING OUTCOME:**

<b>UNIT NO.</b>	<b>COURSE LEARNING OUTCOME</b>	<b>TEACHING AND LEARNING ACTIVITY</b>	<b>ASSESSMENT TASK</b>
I	Knowledge of basics of Goods and Service Tax.	Presentation/Case Study/ Lecture.	Evaluation of Students on the basis of Presentation, Assignment Evaluation, Quiz.
II	Indexed knowledge and understanding in provisions relating to supply of goods and rendering services.	Application Based learning/Case Study/Video/Role -Play/Lecture.	Evaluation of Students on the basis of Application-Based Activity, Evaluation, Assignment, Class test.
III	Able to work payment of Goods and Service Tax.	Presentation/ Video/Case Study/Live Project.	Evaluation of Students on Presentation on Live Project, Assignment.
IV	Identify and properly use concept and provisions relating to Inter Goods and Service Tax act.	Presentation/ Video/Case Study/Research Study.	Evaluation of Students based on Research Study Presentation, Assignment Evaluation, Class test.
V	Indexed knowledge and understanding in Indirect Tax.	Application Based learning/Case Study/Video/Role -Play/Lecture.	Evaluation of Students on the basis of Application-Based Activity, Evaluation, Assignment, Class test.

**FACULTY OF COMMERCE & MANAGEMENT  
KALINGA UNIVERSITY  
RAIPUR**

<b>Name of the Program/Semester: B.COM (H) - VI</b>	<b>Course: Core: ECA&amp; GI</b>
<b>Name of the Course: ECA &amp; GI*</b>	<b>Course Code: BCBF604</b>
<b>Total Marks for Evaluation: 50 (Internal Marks: 15 External Marks: 35)</b>	

**Objectives:** - ECA & GI stands for Extra Curricular Activities and General Interest, which is designed to appraise the potential of students. It intends to develop the students in every facet and will groom his/her personality for the competitive world.

**Course Outcome:** - This will include all the Academic and Non-Academic Competitions Intra & Inter-College levels in which a student has to actively participate. Students have to participate and give a detailed presentation regarding the Extra Curricular Activities done by them. They will be evaluated on the basis of their Participation and Presentation of Report submitted. The students who have not participated in any of the activities of ECA & GI will have to undergo 20 hours of assigned Live Project/NGO Project and submit the same to the Faculty-in-charges.

**Evaluation Procedure: -**

<b>Evaluation elements</b>	<b>Internal</b>	<b>External</b>	<b>Total</b>
Report & Viva – Voce	15	35	<b>50</b>

**FACULTY OF COMMERCE & MANAGEMENT  
KALINGA UNIVERSITY  
RAIPUR**

<b>Name of the Program/Semester: B.COM (H) - VI</b>	<b>Course: Core: DSE-1</b>
<b>Name of the Course: ADVANCED TAX LAW &amp; PRACTICE</b>	<b>Course Code: BCOMH605</b>
<b>Total Marks for Evaluation: 100 (Internal Marks: 30 External Marks: 70)</b>	<b>No. of Contact hours: 60</b>

**Objectives:** To acquire expert subject knowledge, interpretational skills and practical applications on Customs and GST Laws. To acquire expert knowledge on practical application of Corporate taxation including International Taxation.

**Course Outcome:** The successful completion of this course shall enable the student:

**CO1:** To understand key function in management as applied in practice.

**CO2:** To understand about the authority and responsibility and different organizational structure.

**CO3:** To understand about the role of leadership motivation and communication in an organization.

**CO4:** To understand in more specific Management related areas from planning till controlling.

**Unit I**

**Contact Hours: 12**

An Overview on Goods and Services Tax 'GST': Introduction, Constitutional Aspects & Administration; GST models; Levy and collection of CGST and IGST; Composition scheme & Reverse Charge, Exemptions.

**Unit II**

**Contact Hours: 12**

1. Supply: Meaning & scope, types of supply (composite/mixed inter/ intra); Time, Place Value of Taxable Supply; Import and Export of Goods or Service under GST, Classification of Goods and Services; Job work provisions, agency contracts, e-commerce & TCS.
2. Input Tax Credit & Computation of GST Liability: Input tax credit; Computation of GST liability.

**Unit III**

**Contact Hours: 12**

1. Basic Concepts of Customs Law: Introduction; Levy and collection of customs duties; Taxable Events; Custom duties.
2. Arrival or Departure and Clearance of Goods, Warehousing, Duty Drawback, Baggage and Miscellaneous Provisions: Arrival and departure of goods; Clearance of Import and Export Goods & Goods in Transit; Transportation and Warehousing provisions; Duty Drawback provisions, Baggage Rules & provision related to prohibited goods, notified goods, specified goods, illegal importation/ exportation of goods.

**Unit IV**

**Contact Hours: 12**

Corporate Tax Planning & Tax Management: Tax Planning, Tax Management; Tax Avoidance v/s Tax Evasion; Areas of Corporate Tax Planning; Tax Planning Management Cell.

**Unit V**
**Contact Hours: 12**

Taxation of Companies, LLP and Non-resident: Tax incidence on Companies including foreign company: Minimum Alternate Tax ‘MAT’; Dividend Distribution Tax; Alternate Minimum Tax ‘AMT’: Tax incidence on LLP: Taxation of Non-resident Entities.

**Text Books:**

1. V.S. Datey GST Ready Reckoner, Taxmann.
2. Bharat’s Law House Income Tax Act.

**Reference Books:**

1. Taxmann’s GST Manual with GST Law Guide & GST Practice Referencer.
2. V.S. Datey Customs Law Practice & Procedures, Taxmann.
3. Dr. Vinod K. Singhania & Direct Tax Laws and Practice – 61st Edition.

**FACILITATING THE ACHIEVEMENT OF COURSE LEARNING OUTCOME:**

UNIT NO.	COURSE LEARNING OUTCOME	TEACHING AND LEARNING ACTIVITY	ASSESSMENT TASK
I	To impart knowledge and develop understanding of methods of tax.	Presentation/Case Study/ Lecture.	Evaluation of Students on the basis of Presentation, Assignment Evaluation/Quiz.
II	Knowledge and understanding in Input Tax Credit.	Application Based learning/Lecture.	Evaluation of Students on the basis of Presentation/ Assignment/Class test/Quiz.
III	Knowledge of the techniques and methods of Arrival or Departure and Clearance of Goods.	Presentation/ Video/Case Study/Life Project.	Evaluation of Students on the basis of Presentation/ Assignment/Class test/Quiz.
IV	To provide adequate knowledge on Dividend distribution and foreign company terms.	Presentation/ Video/Case Study/Research Study.	Evaluation of Students based on Research Study/Presentation, Assignment/Quiz/ Class test.
V	Indexed knowledge and understanding in Taxation of Companies.	Application Based learning/Case Study/Video/Role -Play/Lecture.	Evaluation of Students on the basis of Application-Based Activity, Evaluation, Assignment, Class test.

**FACULTY OF COMMERCE & MANAGEMENT  
KALINGA UNIVERSITY  
RAIPUR**

<b>Name of the Program/Semester: B.COM (H) – VI</b>	<b>Course: Core: DSE-2</b>
<b>Name of the Course: DRAFTING APPEARANCES &amp; PLEADING</b>	<b>Course Code: BCOMH606</b>
<b>Total Marks for Evaluation: 100 (Internal Marks: 30 External Marks: 70)</b>	<b>No. of Contact hours: 60</b>

**Objectives:** To provide expert knowledge of drafting, documentation and advocacy techniques.

**Course Outcome: After successful completion of this course, students shall be able to:**

**CO1:** The students will be able to identify General Principals of Drafting and relevant Substantive Rules.

**CO2:** Students will be to understand Secretarial Practices & Drafting.

**CO3:** To understand Fundamental Rules of Pleadings.

**CO4:** To understand Art of Writing Opinions.

**Unit I**

**Contact Hours: 12**

General Principals of Drafting and relevant Substantive Rules: Drafting, Concept, General Principals and relevant substantive rules there of Drafting in simple language, nuances of drafting, common errors and its consequences like litigation, liability. Drafting policies, code of conduct, guidance note, waivers, releases, disclaimers, Basic Components of Deeds, Endorsements and Supplemental Deeds, Aids to Clarity and Accuracy, Legal Requirements and Implications; Supreme Court Rules and other guiding principles for drafting.

**Unit II**

**Contact Hours: 12**

Secretarial Practices & Drafting: Principles relating to Drafting of various resolutions; Drafting of notices & Explanatory Statements; Preparation of Agenda for meetings; Drafting and recording of minutes, Drafting and Convincing relating to Various Deeds and Agreements: Convincing in General, Object of Convincing – Drafting of Convincing agreements, wills, encumbrances and gift deeds.

**Unit III**

**Contact Hours: 12**

Pleadings: Pleadings in General Object of Pleadings; Fundamental Rules of Pleadings; Civil; Plaint Structure; Description of Parties; Written Statements, Interlocutory Applications, Original Petition, Affidavit, Execution petition and Memorandum of Appeal and Revision, Petition under Articles 226 and 32 of Constitution of India, Special Leave Petition; Criminal; Complaints, Criminal Miscellaneous Petition, Bail Application and Memorandum of Appeal and Revision; Drafting of Affidavit in Evidence; Arguments on Preliminary Submissions; Arguments on Merits; Legal Pleadings and Written Submissions, Application, Petitions, Revision Petitions, Notice of Motion, Witness, Improper Admission, Rejection, Appeal, Review, Suits, Undertakings, Indemnity Bonds, Writs, Legal Notices, Response to Legal notices.

**Unit IV**
**Contact Hours: 12**

Art of Writing Opinions: Understanding facts of the case; case for opinion writing, Application of relevant Legal Provisions to the facts; Research on relevant case laws; Discussion and Opinion writing.

**Unit V**
**Contact Hours: 12**

Appearances & Art of Advocacy: Requisites for entering appearances; Appearing before Tribunals/Quasi-judicial Bodies such as NCLT/NCLAT/CCI/TRAI/Tax Authorities and Appellate Tribunals/ and authorities such as ROC/RD/RBI/ED/Stock Exchange/SEBI/RERA Art of advocacy.

**Text Books:**

1. The Interpretation of Statutes 12th Ed., second impression Rev. by P. St. J. Langan, N.M. Tripathi (P) Ltd., Bombay.

**Reference Books:**

1. G.M. Kothari and Drafting, Conveyancing and Pleadings 2nd Ed., N.M. Tripathi (P.) Arvind G. Kothari Ltd., Bombay.
2. P.C. Mogha The Indian Conveyancer 10th Ed. Rev. by Justice K.N. Goyal, etc. Eastern Law House, Calcutta.

**FACILITATING THE ACHIEVEMENT OF COURSE LEARNING OUTCOME:**

UNIT NO.	COURSE LEARNING OUTCOME	TEACHING AND LEARNING ACTIVITY	ASSESSMENT TASK
I	To impart knowledge of General Principals of Drafting and relevant Substantive Rules.	Presentation/ Case Study/ Lecture.	Evaluation of Students on the basis of Presentation, Assignment Evaluation/Quiz.
II	Knowledge and understanding of Secretarial Practices & Drafting.	Application Based learning/ Lecture.	Evaluation of Students on the basis of Presentation/ Assignment/Class test/Quiz.
III	Knowledge of Fundamental Rules of Pleadings.	Presentation/ Video/Case Study/Life Project.	Evaluation of Students on the basis of Presentation/ Assignment/Class test/Quiz.
IV	To provide adequate knowledge on Art of Writing Opinions.	Presentation/ Video/Case Study/Research Study.	Evaluation of Students based on Research Study/Presentation, Assignment/Quiz/ Class test.
V	Indexed knowledge and understanding in Appearances & Art of Advocacy.	Application Based learning/Case Study/Video/ Role-Play/Lecture.	Evaluation of Students on the basis of Application-Based Activity, Evaluation, Assignment, Class test.

**FACULTY OF COMMERCE & MANAGEMENT  
KALINGA UNIVERSITY  
RAIPUR**

<b>Name of the Program/Semester: B.COM (H) – VI</b>	<b>Course: Core: DSE-1</b>
<b>Name of the Course: ECONOMICS FOR FINANCE</b>	<b>Course Code: BCOMH607</b>
<b>Total Marks for Evaluation: 100 (Internal Marks: 30 External Marks: 70)</b>	<b>No. of Contact hours: 60</b>

**Objectives:** To develop an understanding of the concepts and theories of Economics in the context of Finance and acquire the ability to address application oriented issues.

**Course Outcome:** After successful completion of this course, students shall be able to:

**CO1:** Understand National Income Accounting.

**CO2:** Understand The Keynesian Theory.

**CO3:** Understand Theories of International Trade.

**CO4:** Understand Exchange Rate.

**Unit I**

**Contact Hours: 12**

National Income Accounting: Introduction, Usefulness and Significance of National Income Estimates, Different Concepts of National Income, Measurement of National Income in India, The System of Regional Accounts in India, GDP & Welfare, Limitations and Challenges of National Income Computation.

**Unit II**

**Contact Hours: 12**

The Keynesian Theory of Determination of National Income: Introduction, Circular Flow in a Simple Two-Sector Model, Basic Concepts & Functions, The Two-Sector Model of National Income Determination, The Investment Multiplier, Determination of Equilibrium Income: Three Sector Model.

**Unit III**

**Contact Hours: 12**

Theories of International Trade: Introduction, Important Theories of International Trade. The Instruments of Trade Policy, Introduction, Tariffs, Non -Tariff Measures (NTMs), Export-Related Measures. Trade Negotiations, Introduction, Taxonomy of Regional Trade Agreements (RTAs), The General Agreement on Tariffs and Trade (GATT), The Uruguay Round and the Establishment of WTO, The World Trade Organization (WTO), The Doha Round.

**Unit IV**

**Contact Hours: 12**

Exchange Rate and Its Economic Effects, Introduction, The Exchange Rate, The Exchange Rate Regimes, Nominal Versus Real Exchange Rates, The Foreign Exchange Market, Determination of Nominal Exchange Rate, Changes in Exchange Rates, Devaluation Vs Depreciation, Impacts of Exchange Rate Fluctuations on Domestic Economy.

**Unit V**
**Contact Hours: 12**

International Capital Movements, Introduction, Types of Foreign Capital, Foreign Direct Investment (FDI), Foreign Portfolio Investment (FPI), Reasons for Foreign Direct Investment, Modes of Foreign Direct Investment (FDI), Benefits of Foreign Direct Investment, Potential Problems Associated with Foreign Direct Investment, Foreign Direct Investment in India (FDI), Overseas Direct Investment by Indian Companies.

**Text Books:**

1. CA Inter Economics for Finance book by CA Vinod Kumar Agarwal 2021.

**Reference Books:**

1. CA Inter Economics for Finance book by CA Aaditya Jain 2021.
2. CA Inter Economics for Finance book by CA Sagar Jain 2021.

**FACILITATING THE ACHIEVEMENT OF COURSE LEARNING OUTCOME:**

UNIT NO.	COURSE LEARNING OUTCOME	TEACHING AND LEARNING ACTIVITY	ASSESSMENT TASK
I	To impart knowledge of National Income Accounting.	Presentation/ Case Study/ Lecture.	Evaluation of Students on the basis of Presentation, Assignment Evaluation/Quiz.
II	Knowledge and understanding of The Keynesian Theory.	Application Based learning/ Lecture.	Evaluation of Students on the basis of Presentation/ Assignment/Class test/Quiz.
III	Knowledge of Theories of International Trade.	Presentation/ Video/Case Study/Life Project.	Evaluation of Students on the basis of Presentation/ Assignment/Class test/Quiz.
IV	To provide adequate knowledge on Exchange Rate.	Presentation/ Video/Case Study/Research Study.	Evaluation of Students based on Research Study/Presentation, Assignment/Quiz/ Class test.
V	Indexed knowledge and understanding in International Capital Movements.	Application Based learning/Case Study/Video/ Role-Play/Lecture.	Evaluation of Students on the basis of Application-Based Activity, Evaluation, Assignment, Class test.



**FACULTY OF COMMERCE & MANAGEMENT  
KALINGA UNIVERSITY  
RAIPUR**

<b>Name of the Program/Semester: B.COM (H) – VI</b>	<b>Course: Core: DSE-2</b>
<b>Name of the Course: ENTERPRISE INFORMATION SYSTEM</b>	<b>Course Code: BCOMH608</b>
<b>Total Marks for Evaluation: 100 (Internal Marks: 30 External Marks: 70)</b>	<b>No. of Contact hours: 60</b>

**Objectives:** “To develop an understanding of technology enabled Information Systems and their impact on enterprise-wide processes, risks and controls.”

**Course Outcome:** After successful completion of this course, students shall be able to:

- CO1:** Understand Automated business processes.
- CO2:** Understand Financial and accounting systems.
- CO3:** Understand Information systems and its components.
- CO4:** Understand Guidelines and Laws governing E-Commerce.

**Unit I**

**Contact Hours: 12**

Automated business processes: Introduction, Enterprise Business Processes, Automated Business Processes, Risks and its Management, Enterprise Risk Management (ERM), Controls, Risks and Controls for specific Business Processes, Diagrammatic representation of Business Processes, Regulatory and Compliance Requirements.

**Unit II**

**Contact Hours: 12**

Financial and accounting systems: Introduction, ERP and Non-Integrated Systems, Risks and Controls in an ERP Environment, Audit of ERP Systems, ERP Case Study of a Chartered Accountant Firm, Business Process Modules and their integration with Financial and Accounting Systems, Reporting System and Management Information Systems (MIS), Data Analytics and Business Intelligence, Business Reporting and Fundamentals of XBRL, Applicable Regulatory & Compliance Requirements.

**Unit III**

**Contact Hours: 12**

Information systems and its components: Introduction, Information Systems, Components of Information Systems, Information Systems’ Controls, Information Systems’ Auditing, Audit Trail, Organization Structure and Responsibilities, Segregation of Duties.

**Unit IV**

**Contact Hours: 12**

E-commerce, M-commerce and emerging technologies: Introduction to E-Commerce, Components of E-Commerce, Architecture of Networked Systems, Work Flow Diagram for E-Commerce, Risks and Controls related to E-Commerce, Guidelines and Laws governing E-Commerce, Digital Payments, Computing Technologies, Case Studies.

**Unit V**
**Contact Hours: 12**

Core banking systems: Overview of Banking Services, Components and Architecture of CBS, CBS Risks, Security Policy and Controls, Reporting Systems and MIS, Data Analytics and Business Intelligence, Applicable Regulatory and Compliance Requirements.

**Text Books:**

1. Enterprise Information Systems & Strategic Management by Padhuka 2021.

**Reference Books:**

1. Enterprise Information Systems & Strategic Management by CA Vivek Panwar 2021.
2. Enterprise Information Systems CA. Richa Saxena and CA. Vikas Bansal 2021.

**FACILITATING THE ACHIEVEMENT OF COURSE LEARNING OUTCOME:**

UNIT NO.	COURSE LEARNING OUTCOME	TEACHING AND LEARNING ACTIVITY	ASSESSMENT TASK
I	To impart knowledge of Automated business processes.	Presentation/ Case Study/ Lecture.	Evaluation of Students on the basis of Presentation, Assignment Evaluation/Quiz.
II	Knowledge and understanding of Financial and accounting systems.	Application Based learning/ Lecture.	Evaluation of Students on the basis of Presentation/ Assignment/Class test/Quiz.
III	Knowledge of Information systems and its components.	Presentation/ Video/Case Study/Life Project.	Evaluation of Students on the basis of Presentation/ Assignment/Class test/Quiz.
IV	To provide adequate knowledge Guidelines and Laws governing E-Commerce.	Presentation/ Video/Case Study/Research Study.	Evaluation of Students based on Research Study/Presentation, Assignment/Quiz/ Class test.
V	Indexed knowledge and understanding in Core banking systems.	Application Based learning/Case Study/Video/ Role-Play/Lecture.	Evaluation of Students on the basis of Application-Based Activity, Evaluation, Assignment, Class test.

**End**