

KALINGA UNIVERSITY RAIPUR



SYLLABUS FOR BACHELORS OF COMMERCE

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

(To be implemented from Academic Year 2021-2022)

**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.) Programme. 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 commerce education. In order to provide an opportunity to students to discover a method of thinking which will help them realize their true potential. The Faculty of Commerce and Management offers a Learning Outcome-based Curriculum Framework (LOCF) for Students of B.Com.

I. Introduction to Program:-

The new curriculum of B.Com. will empower students to innovate and also inspire them to convert their innovations into real business models for the country's economic and social prosperity. 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 expects that the LOCF approach of this programme 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 B.Com. Programme offered by 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 in understanding 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:-

- 1.** This programme will instill the students to develop the knowledge and capability of understanding the commerce & 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 commerce and 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 learning ability among students for upskilling and reskilling even in later part of life.

IV. The B.Com. program is designed with an aim to empower the students with:-

1. Disciplinary Knowledge: -

The curriculum planning of B.Com course envisages the students demonstrating inclusive knowledge of the areas related to Finance, Human Resource Management, Marketing, International Business, 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 to understand 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 make the students capable 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 programme not only infuses into the students the skillset and competence required to maintain the national standards but also makes them 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. Courses like Business Ethics & Corporate Social Responsibility 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 Financial Accounting, Computer Applications etc. which not only makes them work using software but also makes them independent in this world of digitization. In all the courses, wherever applicable and possible, components related to technological changes have been incorporated which makes them digitally literate.

9. Multicultural Competence: -

The courses like International Business 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
BACHELOR OF COMMERCE	<ul style="list-style-type: none"> 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. 	<ul style="list-style-type: none"> The programme is structured in such a way that it provides training in the field of finance, accounting, law, Etc, among others.
	<ul style="list-style-type: none"> To prepare students to explore opportunities, being newly created, in the field of Commerce due to Globalization, Privatization and Liberalization. 	<ul style="list-style-type: none"> 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.
	<ul style="list-style-type: none"> To give an adequate exposure to operational environment in the field of Commerce. 	<ul style="list-style-type: none"> 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.
	<ul style="list-style-type: none"> To provide adequate basic understanding about the field of Commerce. 	<ul style="list-style-type: none"> It is structured to give a great career choice for those who wish to pursue their career in the Commerce field.
	<ul style="list-style-type: none"> To inculcate training and practical approach among the students by using modern technologies in the field of Commerce. 	<ul style="list-style-type: none"> 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.
	<ul style="list-style-type: none"> The students are trained with the help of different presentations, projects and assignments to understand the dynamics of Trade in a better way. 	

SYLLABUS FOR B.COM 2021-2022

SEMESTER - I						
Subject Code	Subject Name	Category	Credits	Internal Marks	External Marks	Total
BCOM101	Financial Accounting	CC-1	4	30	70	100
BCOM102	Principles And Practices of Management	CC-2	4	30	70	100
BCOM103	Micro Economics	GE-1	4	30	70	100
-	Choose Any One 104A/104B	AECC-1	2	15	35	50
BCOM104A	English					
BCOM104B	NCC					
BCOM105	Computer Applications in Business	SEC-1	3	30	70	100
BCOM106P	Computer Applications in Business-Lab	SEC-1	1	20	30	50
Total			20			
SEMESTER - II						
Subject Code	Subject Name	Category	Credits	Internal Marks	External Marks	Total
BCOM201	Cost Accounting	CC-3	4	30	70	100
BCOM202	Macro Economics	GE-2	4	30	70	100
BCOM203	Business Mathematics and Statistics	GE-3	4	30	70	100
BCOM204	Business Law	CC-4	4	30	70	100
	Choose Any 205A/205B	AECC-2	2	15	35	50
BCOM205A	Environmental Studies					

BCOM205B	NCC					
BCOM206P	Computerised Accounting System-(Lab)	EECC-1	2	20	30	50
Total			20			

SEMESTER - III						
Subject Code	Subject Name	Category	Credits	Internal Marks	External Marks	Total
BCOM301	Corporate Accounting	CC-5	4	30	70	100
BCOM302	Human Resource Management	CC-6	4	30	70	100
BCOM303	Principles of Marketing	CC-7	4	30	70	100
BCOM304	Indian Financial System	CC-8	4	30	70	100
BCOM305	Business Communication	SEC-2	4	30	70	100
Total			20			
SEMESTER - IV						
Subject Code	Subject Name	Category	Credits	Internal Marks	External Marks	Total
BCOM401	Research Methodology	CC-9	4	30	70	100
BCOM402	Financial Management	CC-10	4	30	70	100
BCOM403	Business Policy and Strategy	CC-11	4	30	70	100
BCOM404	International Business	CC-12	4	30	70	100
BCOM405	Indian Economy	GE-4	4	30	70	100
Total			20			

SEMESTER - V						
Subject Code	Subject Name	Category	Credits	Internal Marks	External Marks	Total
BCOM501	Income Tax : Law and Practice	CC-13	4	30	70	100
BCOM502	Value Based Leadership	GE-5	4	30	70	100
BCOM503P	Summer Project Report	EECC-2	4	50	50	100
SELECT ANY TWO ELECTIVE SUBJECT						
BCOM504	E- Commerce	DSE-1	4	30	70	100
BCOM505	Financial Markets, Institutions and Financial Services	DSE-2	4	30	70	100
BCOM506	Industrial Relations and Labour Laws	DSE-3	4	30	70	100
BCOM507	Management Accounting	DSE-4	4	30	70	100
Total			20			
SEMESTER - VI						
Subject Code	Subject Name	Category	Credits	Internal Marks	External Marks	Total
BCOM601	Entrepreneurship Development	SEC-3	4	30	70	100
BCOM602	Business Ethics & Corporate Social Responsibility	CC-14	4	30	70	100
BCOM603P	ECA & GI*	ECA & GI	2	20	30	50
BCOM604P	Live Project Report	EECC-3	2	20	30	50
SELECT ANY TWO ELECTIVE SUBJECT						
BCOM605	Indirect Taxes	DSE-1	4	30	70	100
BCOM606	Credit Management and SME	DSE-2	4	30	70	100
BCOM607	Performance Appraisal and Compensation Management	DSE-3	4	30	70	100
BCOM608	Advertising And Brand Management	DSE-4	4	30	70	100
Total			20			

IMPORTANT ABBREVIATION:-

CATEGORY	DESCRIPTION
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

Courses	Credits	Total
I. Core Course: - (14 Paper of 4 Credit each)	14X4	56
II Elective Courses: -		
1. Discipline Specific Elective (4 Paper of 4 Credit each)	4X4	16
2. Generic/Open Elective (Inter disciplinary) (5 Paper of 4 Credit each)	5X4	20
III Ability Enhancement Courses: -		
1. Ability – Enhancement Compulsory Course (1 Paper of 2 credit and 1 paper of 4 credit)	(1X2)+(1X4)	06
2. Employment Enhancement Compulsory Course (2 Paper of 2 credits & 1 paper of 4 credits)	(2X2) + (1X4)	08
3. Skill-Enhancement Elective Course (3 Paper of 4 credit)	(3X 4)	12
4. ECA and GI (1 paper of 2 credit)	1X2	02
Total Credits:		120

SEMESTER - I

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SEMESTER - I						
Subject Code	Subject Name	Category	Credits	Internal Marks	External Marks	Total
BCOM101	Financial Accounting	CC-1	4	30	70	100
BCOM102	Principles And Practices of Management	CC-2	4	30	70	100
BCOM103	Micro Economics	GE-1	4	30	70	100
	Choose Any One 104A /104B	AECC-1	2	15	35	50
BCOM104 A	English					
BCOM104 B	NCC					
BCOM105	Computer Applications in Business	SEC-1	3	30	70	100
BCOM106 P	Computer Applications in Business- (Lab)	SEC-1	1	20	30	50
Total			20			

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Name of the Program/Semester: B.COM - I	Course: Core : CC-1
Name of the Course: FINANCIAL ACCOUNTING	Course Code: BCOM101
Total Marks for Evaluation: 100 (Internal Marks: 30 External Marks: 70)	No. of Contact hours: 60

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 2nd 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.

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Name of the Program/Semester: B.COM - I	Course: Core: CC-2
Name of the Course: PRINCIPLES AND PRACTICES OF MANAGEMENT	Course Code: BCOM102
Total Marks for Evaluation: 100 (Internal Marks: 30 External Marks: 70)	No. of Contact hours: 60

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 21st Century; Factors reshaping and redesigning management purpose, performance and reward perceptions- internationalization; Digitalization: Entrepreneurship & innovation; Values & ethics, holistic purpose and measures of firm performance; Workplace diversity; Democracy and Sociocracy; Subaltern management ideas from India.

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, 12th 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.

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Name of the Program/Semester: B.COM - I	Course: Core: GE-1
Name of the Course: MICRO ECONOMICS	Course Code: BCOM103
Total Marks for Evaluation: 100 (Internal Marks: 30 External Marks: 70)	No. of Contact hours: 60

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 38th edition 2019.

Reference Books:

1. Dr. Girijashankar, Business Economics (Micro), AtharvaPrakashan, Pune.
2. Dr. S.K. Singh, Business Economics, SahityaBhawan Publications, New Delhi.

FACILITATING THE ACHIEVEMENT OF COURSE LEARNING OUTCOME:

UNIT NO.	COURSE LEARNING OUTCOME	TEACHING AND LEARNING ACTIVITY	ASSESSMENT TASK
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.

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Name of the Program/Semester: B.COM - I	Course: AECC-1
Name of the Course: ENGLISH	Course Code: BCOM104A
Total Marks for Evaluation: 50 (Internal Marks: 15 External Marks: 35)	No. of Contact hours: 30

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

Unit I: Introduction:	06
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	
Unit II: Language of Communication:	06
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	
Unit III: Speaking Skills:	06
Monologue Dialogue Group Discussion Effective Communication/ Mis- Communication Interview Public Speech, Regional influences on English, Convergence and divergence, Linguistic Imperialism,	
Unit IV: Reading and Understanding-	06
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	
Unit V: Writing Skills	06
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:

UNIT NO.	COURSE LEARNING OUTCOME	TEACHING AND LEARNING ACTIVITY	ASSESSMENT TASK
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.
	Identify and properly use the	Presentation/Video/Case	Evaluation of

V	Business Etiquettes and communicate effectively with varied stakeholders Report and Resume Writing.	Study/Research Study.	Students based on Research Study Presentation, Assignment Evaluation, Class test.
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Name of the Program/Semester: B.COM - I	Course: Core: SEC-1
Name of the Course: COMPUTER APPLICATION IN BUSINESS	Course Code: BCOM105
Total Marks for Evaluation: 100 (Internal Marks: 30 External Marks: 70)	No. of Contact hours: 60

Objectives: To familiarize the students with basic concepts of computer and its applications to business processes.

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

CO1: Understand the word processing techniques and its applications in business.

CO2: Create Power Point Presentations using slide transition and animation effects.

CO3: Understand Basic Features and Operations of Spread Sheet.

CO4: Apply concepts of Accounting in Spread Sheet.

CO5: Identify components of Data base Management System software and its applications.

Unit I

Contact Hours: 12

Introduction to Word Processing, Word Processing Concepts. Use of Templates. Working with Word Document: Editing text, Find and Replace Text, Formatting, Spell Check, Autocorrect, Auto Text, Bullets and Numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and Footer. Tables: Inserting, Filling and Formatting a Table, Inserting Pictures and Video, Mail Merge: Including linking with Database, Printing Documents.

Unit II

Contact Hours: 12

Basics of PowerPoint Presentations: Slides, Fronts, Drawing, Editing. Inserting: Tables, Images, Texts, Symbols, Media, Design, Transition, Animation and Slideshow.

Unit III

Contact Hours: 12

Spreadsheet Concepts: Managing Worksheets, Formatting, Entering data, Editing, and Printing a Worksheet; Handling Operators in Formula, Project involving Multiple Spreadsheets, Organizing Charts and Graphs. Generally used Spreadsheet Functions: Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and Reference, Database and Text Functions.

Unit IV

Contact Hours: 12

Creating Spreadsheet in: Ratio Analysis, Payroll Statements, Depreciation Accounting, Graphical representation of Data, Frequency Distribution and its Statistical Parameters Correlation and Regression.

Unit V

Contact Hours: 12

Database Designs for Accounting and Business Applications: Reality- Expressing the Application, Creating Initial Design in Entity Relationship (ER) Model, Transforming ER Model to Relational. Data Model Concepts, Implementing RDM Design using an appropriate DBMS. DBMS Software: Environment, Tables, Forms, Queries, Reports, Modules. Applying DBMS in the Areas of Accounting, Inventory, HRM and its Accounting, Managing the Data Records of Employees, Suppliers and Customers.

Text Book:

1. Computer Fundamentals, P. K. Sinha & P. Sinha, BPB Publication, 2017, 6th Edition.

Reference Books:

1. MS Office 2000 for Every One, Sanjay Saxena, Vikash Publishing House Pvt. Ltd. 2015.
2. MS-Office 2000, Ed Bott & Woody Leonbard, Prentice Hall India, 2000 Reprint 2017.
– E. Balaguruswamy.

FACILITATING THE ACHIEVEMENT OF COURSE LEARNING OUTCOME:

UNIT NO.	COURSE LEARNING OUTCOME	TEACHING AND LEARNING ACTIVITY	ASSESSMENT TASK
I	Gain familiarity with the concepts and terminology used in the development, implementation and operation of business application systems.	Presentation/Case Study/ Lecture.	Evaluation of Students on the basis of Presentation/ Assignment Evaluation/Quiz/Class Test.
II	Explore various methods that Information Technology can be used to support existing businesses and strategies.	Application Based learning/Case Study/Lecture.	Evaluation of Students on the basis of Application-Based Activity/Evaluation/ Assignment/Class test.
III	Achieve hands-on experience with productivity/application software to enhance business activities.	Presentation/ Video/Case Study/Life Project.	Evaluation of Students on Presentation on Life Project/ Assignment.
IV	Work with simple design and development tasks for the main types of business information systems.	Presentation/Case Study/Research Study.	Evaluation of Students based on Research Study Presentation/ Assignment Evaluation/Class test.
V	Improved knowledge of Database Designs for Accounting and Business Applications.	Presentation/Case Study/Research Study.	Evaluation of Students based on Research Study Presentation/ Assignment Evaluation/Class test.

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Name of the Program/Semester: B.COM - I	Course: Core: SEC-1
Name of the Course: COMPUTER APPLICATION IN BUSINESS-(LAB)	Course Code: BCOM106P
Total Marks for Evaluation: 50 (Internal Marks: 20 External Marks: 30)	

LIST OF EXPERIMENTS AS PER CURRICULUM

S.No.	Experiment Name	Objective of Experiment
1.	How to use Mail Merge using an Excel Spread Sheet	To learn the basic usage of mail merging.
2.	How to change Text Format in MS Word	To understand basic formatting details of MS Word
3.	How to change page margins in MS Word	To understand the basic requirement, need for page setting in MS Word
4.	How to add bullets in MS Word	To learn the importance of Indexing
5.	How to create a graph using spreadsheets	To understand the use of spreadsheets
6.	To create a formula in cell C2 that multiplies a value entered in cell A2 by value in cell B2	To learn the applications of basic formulas
7.	To create a two data series chart in Excel	To learn the various types of charts
8.	How to work with Master Slide	To discover the impact of Master Slide
9.	Create a power-point slide using various features	To discover the features of power point
10.	Create What -if- Analysis using Scenario	To learn What-If-Analysis

SEMESTER – II

BACHELORS OF COMMERCE

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SEMESTER - II						
Subject Code	Subject Name	Category	Credits	Internal Marks	External Marks	Total
BCOM201	Cost Accounting	CC-3	4	30	70	100
BCOM202	Macro Economics	GE-2	4	30	70	100
BCOM203	Business Mathematics and Statistics	GE-3	4	30	70	100
BCOM204	Business Law	CC-4	4	30	70	100
	Choose Any One 205A /205B	AECC-2	2	15	35	50
BCOM205 A	Environmental Studies					
BCOM205 B	NCC					
BCOM206 P	Computerised Accounting System-(Lab)	EECC-1	2	20	30	50
Total			20			

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Name of the Program/Semester: B.COM –II	Course: Core : CC-3
Name of the Course: COST ACCOUNTING	Course Code: BCOM201
Total Marks for Evaluation: 100 (Internal Marks: 30 External Marks: 70)	No. of Contact hours: 60

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, 16th 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:

UNIT NO.	COURSE LEARNING OUTCOME	TEACHING AND LEARNING ACTIVITY	ASSESSMENT TASK
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.

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Name of the Program/Semester: B.COM - II	Course: Core:GE-2
Name of the Course: MACRO ECONOMICS	Course Code: BCOM202
Total Marks for Evaluation: 100 (Internal Marks: 30 External Marks: 70)	No. of Contact hours: 60

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:

UNIT NO.	COURSE LEARNING OUTCOME	TEACHING AND LEARNING ACTIVITY	ASSESSMENT TASK
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.

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Name of the Program/Semester: B.COM - II	Course: Core : GE-3
Name of the Course: BUSINESS MATHEMATICS AND STATISTICS	Course Code: BCOM203
Total Marks for Evaluation: 100 (Internal Marks: 30 External Marks: 70)	No. of Contact hours: 60

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 6th 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:

UNIT NO.	COURSE LEARNING OUTCOME	TEACHING AND LEARNING ACTIVITY	ASSESSMENT TASK
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.

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Name of the Program/Semester: B.COM - II	Course: Core : CC-4
Name of the Course: BUSINESS LAW	Course Code: BCOM204
Total Marks for Evaluation: 100 (Internal Marks: 30 External Marks: 70)	No. of Contact hours: 60

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, 11th Edition 2019.

Reference Books:

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

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Name of the Program/Semester: B.COM –II	Course: AECC-2
Name of the Course: ENVIRONMENTAL STUDIES	Course Code: BCOM205A
Total Marks for Evaluation: 50 (Internal Marks: 15 External Marks: 35)	No. of Contact hours: 30

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:

UNIT NO.	COURSE LEARNING OUTCOME	TEACHING AND LEARNING ACTIVITY	ASSESSMENT TASK
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.

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Name of the Program/Semester: B.COM –II	Course: Core: EECC-1
Name of the Course: COMPUTERISED ACCOUNTING SYSTEM(Lab)	Course Code: BCBF206P
Total Marks for Evaluation: 50 (Internal Marks: 20 External Marks:30)	No. of Contact hours: 30

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 From, Query, Module, and Report; Designing Payroll System for Accounting using Form, Query, Module, and Report.

FACILITATING THE ACHIEVEMENT OF COURSE LEARNING OUTCOME:

UNIT NO.	COURSE LEARNING OUTCOME	TEACHING AND LEARNING ACTIVITY	ASSESSMENT TASK
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

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SEMESTER - III						
Subject Code	Subject Name	Category	Credits	Internal Marks	External Marks	Total
BCOM301	Corporate Accounting	CC-5	4	30	70	100
BCOM302	Human Resource Management	CC-6	4	30	70	100
BCOM303	Principles of Marketing	CC-7	4	30	70	100
BCOM304	Indian Financial System	CC-8	4	30	70	100
BCOM305	Business Communication	SEC-2	4	30	70	100
Total			20			

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Name of the Program/Semester: B.COM- III	Course: Core : CC-5
Name of the Course: CORPORATE ACCOUNTING	Course Code: BCOM301
Total Marks for Evaluation: 100 (Internal Marks: 30 External Marks: 70)	No. of Contact hours: 60

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.

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Name of the Program/Semester: B.COM – III	Course: Core: CC-6
Name of the Course: HUMAN RESOURCE MANAGEMENT	Course Code: BCOM302
Total Marks for Evaluation: 100 (Internal Marks: 30 External Marks: 70)	No. of Contact hours: 60

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 manager; 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:

1. Decenzo, D. A., & Robbins, S. P. (2018). Fundamentals of Human Resource Management India: Wiley.17th Ed.

Reference Books

1. Pattanayak, B. (2018). Human Resource Management. Delhi. Prentice hall of India.15th Ed.
2. 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.

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Name of the Program/Semester: B.COM - III	Course: Core : CC-7
Name of the Course: PRINCIPLES OF MARKETING	Course Code: BCOM303
Total Marks for Evaluation: 100 (Internal Marks: 30 External Marks: 70)	No. of Contact hours: 60

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, 15th Edition. 2017.

Reference Books:

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

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Name of the Program/Semester: B.COM - III	Course: Core : CC-8
Name of the Course: INDIAN FINANCIAL SYSTEM	Course Code: BCOM304
Total Marks for Evaluation: 100 (Internal Marks: 30 External Marks: 70)	No. of Contact hours: 60

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:

UNIT NO.	COURSE LEARNING OUTCOME	TEACHING AND LEARNING ACTIVITY	ASSESSMENT TASK
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.

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Name of the Program/Semester: B.COM - III	Course: Core :SEC-2
Name of the Course: BUSINESS COMMUNICATION	Course Code:BCOM305
Total Marks for Evaluation: 100 (Internal Marks: 30 External Marks: 70)	No. of Contact hours: 60

Objectives: To understand the fundamental principles of effective business communication and apply the critical and creative thinking abilities necessary for effective communication in today's business world. To organize and express ideas in writing and speaking to produce messages suitably tailored for the topic, objective, audience, communication medium and context.

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

CO1: Understand principles of effective business communication.

CO2: Recognize elements of corporate communication, its barriers and strategies to overcome it.

CO3: Design office memos, Transactional, Directive Memo and Status memo.

CO4: Understand the skills for report writing and presentation.

CO5: Execute and Apply group discussion and interview skills.

Unit I

Contact Hours: 12

Business Communication: Introduction, Concept, Objectives, Importance, Limitations, Communication Processes, Principles of Effective Communication.

Unit II

Contact Hours: 12

Corporate Communication: Formal and Informal Communication Networks. Barriers and Strategies to Overcome Barriers to Communication, Non-Verbal aspect of Communication, Effective Listening: Principles, Barriers, Types of Listening.

Unit III

Contact Hours: 12

Persuasive Writing, Persuasive Messages, Letter Writing, Presentation, Inviting Quotations, Sending Quotations, Placing Orders, Inviting Tenders, Sales Letters, Claim & Adjustment Letters and Social Correspondence, Memorandum, Inter Office Memo, Notices, Agenda, Minutes.

Unit IV

Contact Hours: 12

Report Writing: Business Reports, Types, Characteristics, Importance, Elements of Structure, Process of Writing, Order of Writing, The Final Draft, Check Lists for Reports. Oral Presentation: Importance, Characteristics, Presentation Plan, Power Point Presentation, Visual Aids, Audio Conference Aids.

Unit V

Contact Hours: 12

Group Discussions, Interview and its Modes: Personal, Telephonic and Skype Interview, FAQ of Interviews, Managerial Etiquettes, Extempore Speech, Job Application letter, Covering Letter, Writing Resume.

Text Book:

1. Business Communication, Rajendra Pal and J.S. Korhahalli, Sultan Chand and Sons, New Delhi, 13th Edition Reprint, 2017.

Reference Books:

1. Business Communication, Hory Sankar Mukherjee, Oxford University Press, 2nd Edition, 2015.

FACILITATING THE ACHIEVEMENT OF COURSE LEARNING OUTCOME:

UNIT NO.	COURSE LEARNING OUTCOME	TEACHING AND LEARNING ACTIVITY	ASSESSMENT TASK
I	Knowledge of key concept of Business communication.	Presentation/Case Study/ Lecture.	Evaluation of Students on the basis of Presentation, Assignment Evaluation, Quiz.
II	Indexed knowledge of corporate 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	Improve awareness about the persuasive communication strategies.	Presentation/Video/Case Study/Life Project.	Evaluation of Students on Presentation on Life Project, Assignment.
IV	Knowledge of Report Writing especially business correspondence.	Presentation/Video/Case Study/Research Study.	Evaluation of Students based on Research Study Presentation, Assignment Evaluation, Class test.
V	Application of tools of interviewing techniques like GD , face to face etc.	Presentation/Video/Case Study/Research Study.	Evaluation of Students based on Research Study Presentation, Assignment Evaluation, Class test.

SEMESTER – IV

BACHELORS OF COMMERCE

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SEMESTER - IV						
Subject Code	Subject Name	Category	Credits	Internal Marks	External Marks	Total
BCOM401	Research Methodology	CC-9	4	30	70	100
BCOM402	Financial Management	CC-10	4	30	70	100
BCOM403	Business Policy and Strategy	CC-11	4	30	70	100
BCOM404	International Business	CC-12	4	30	70	100
BCOM405	Indian Economy	GE-4	4	30	70	100
Total			20			

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Name of the Program/Semester: B.COM - IV	Course: Core: CC-09
Name of the Course: RESEARCH METHODOLOGY	CourseCode:BCOM401
Total Marks for Evaluation: 100 (Internal Marks: 30 External Marks: 70)	No. of Contact hours: 60

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.

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Name of the Program/Semester: B.COM - IV	Course: Core: CC-10
Name of the Course: FINANCIAL MANAGEMENT	Course Code: BCOM402
Total Marks for Evaluation: 100 (Internal Marks: 30 External Marks: 70)	No. of Contact hours: 60

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. 6th 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:

UNIT NO.	COURSE LEARNING OUTCOME	TEACHING AND LEARNING ACTIVITY	ASSESSMENT TASK
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.

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Name of the Program/Semester: B.COM – IV	Course: Core: CC-11
Name of the Course: BUSINESS POLICY & STRATEGY	Course Code: BCOM403
Total Marks for Evaluation: 100 (Internal Marks: 30 External Marks: 70)	No. of Contact hours: 60

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, 5th Edition, McGraw Hill Education.

Reference Book:

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

FACILITATING THE ACHIEVEMENT OF COURSE LEARNING OUTCOME:

UNIT NO.	COURSE LEARNING OUTCOME	TEACHING AND LEARNING ACTIVITY	ASSESSMENT TASK
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
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Name of the Program/Semester: B.COM – IV	Course: Core: CC-12
Name of the Course: INTERNATIONAL BUSINESS	Course Code: BCOM404
Total Marks for Evaluation: 100 (Internal Marks: 30 External Marks: 70)	No. of Contact hours: 60

Objectives: The objective of this course is to provide basic and broad knowledge in international business environment, strategies and management. Ability to apply concepts, principles and theories to simple business situations.

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

CO1: To Explain the concepts in international business with respect to foreign trade/international business.

CO2: To apply the current business phenomenon and to evaluate the global business environment in terms of economic, social and legal aspects.

CO3: To analyse the principle of international business and strategies adopted by firms to expand globally.

CO4: To understand exchange rate determination.

CO5: To integrate concept in international business concepts with functioning of global trade.

Unit I

Contact Hours: 12

Introduction to International Business: Globalization and its growing importance in world economy; Impact of globalization; International business contrasted with domestic business - complexities of international business; Internationalization Stages and Orientations. Modes of entry into international business. International Business Environment: National and foreign environments and their components - economic, cultural and political-legal environments; Global trading environment - recent trends in world trade in goods and services; Trends in India's foreign trade.

Unit II

Contact Hours: 12

Theories of International Trade –Commercial Policy Instruments tariff and nontariff measures; Balance of payment account and its components. WTO – Its objectives, principles, organizational structure and functioning; WTO and Developing Countries; An overview of other organizations – UNCTAD, World Bank and IMF Regional Economic Integration: Forms of regional integration; Integration efforts among countries in Europe, North America and Asia. Trade creation and diversion effects. Trade blocs: NATO, NAFTA, ASEAN, BRICS, G-8, OPEC, SAARC etc.

Unit III

Contact Hours: 12

International Financial Environment: International financial system and institutions; Foreign exchange markets, Spot market, spot rate quotations, bid-ask spreads, Trading in spot markets, Cross exchange rates; Forward Market: forward rate, long and short forward positions, forward premium and discount. Arbitrage, hedging and speculation; Foreign investments - types and flows; Foreign investment in Indian perspective.

Unit IV
Contact Hours: 12

Exchange Rate Determination: Factors affecting exchange rate –Relative inflation rates, relative interest rates, relative income levels, government controls, expectations, etc. Government intervention and government influence on exchange rates. Theories of exchange rate – Purchasing Power Parity, Interest Rate Parity and Fisher's effect.

Unit V
Contact Hours: 12

Foreign Trade promotion measures and organizations in India: Special economic zones (SEZs) and 100% export oriented units (EOUs); Measures for promoting foreign investments into and from India; Indian joint ventures and acquisitions abroad.

Text Book:

1. Sharan, (2010), International Business, 2nd edition, Pearson Education.

Reference books:

1. Tamer, Cavusgil, Gary, Knight, (2010), International Business: Strategy, Management and the New Realities, 1st Edition, Pearson Education.
2. Sinha P.K, (2008), International Business Management, Excel Books.
3. K. Aswathappa, (2008), International Business, McGraw Hill Education.

FACILITATING THE ACHIEVEMENT OF COURSE LEARNING OUTCOME:

UNIT NO.	COURSE LEARNING OUTCOME	TEACHING AND LEARNING ACTIVITY	ASSESSMENT TASK
I	Strong conceptual knowledge of international business.	Presentation/Case Study/ Lecture.	Evaluation of Students on the basis of Presentation, Assignment Evaluation, Quiz.
II	Improved knowledge of theories of International Business.	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 International Financial environment.	Presentation/Video/ Case Study/Live Project.	Evaluation of Students on Presentation on Live Project, Assignment.
IV	Synthesis of exchange rate determination.	Presentation/Video/ Case Study /Research Study.	Evaluation of Students based on Research Study Presentation, Assignment Evaluation, Class test.
V	Analysis and interpretation of Foreign Trade in an integrated manner.	Presentation/Case Study.	Evaluation of Students based on Research Study Presentation, Assignment Evaluation, Class test.

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Name of the Program/Semester: B.COM- IV	Course: Core: GE-4
Name of the Course: INDIAN ECONOMY	Course Code: BCOM405
Total Marks for Evaluation: 100 (Internal Marks: 30 External Marks: 70)	No. of Contact hours: 60

Objectives: The objective of this course is to enable the students to grasp the major economic problems in India and their solutions. It also seeks to provide an understanding of modern tools of macro-economic analysis and policy framework.

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

CO1: To understand key concept of Indian economy.

CO2: To familiarize with research terminologies and various types of research design.

CO3: To get an insight into various policy regimes with respect to Indian economic scenario.

CO4: To get acquainted with various sectoral trends and issues.

CO5: To have basic learning of unemployment and inflation in Indian economic scenario.

Unit I

Contact Hours: 12

Basic Issues and Features of Indian Economy: Concept and Measures of Development and Underdevelopment; Human Development; Composition of national income and occupational structure.

Unit II

Contact Hours: 12

Policy Regimes: The Evolution of planning and import substituting industrialization. Economic Reforms since 1991. Monetary and Fiscal policies with their implications on economy.

Unit III

Contact Hours: 12

Growth, Development and Structural Change: The experience of Growth, Development and Structural Change in different phases of growth and policy regimes across sectors and regions. The Institutional Framework: patterns of assets ownership in agriculture and industry Policies for restructuring agrarian relations and for regulating concentration of economic power; Changes in policy perspectives on the role of institutional framework after 1991. Growth and Distribution; Unemployment and Poverty; Human Development; Environmental concerns. Demographic Constraints: Interaction between population change and economic.

Unit IV

Contact Hours: 12

Sectoral Trends and Issues: Agriculture Sector; Agrarian growth and performance in different phases of policy regimes i.e. pre green revolution and the two phases of green revolution; Factors influencing productivity and growth; the role of technology and institutions; price policy, the public distribution system and food security. Industry and Services Sector: Phases of industrialization – the rate and pattern of industrial growth across alternative policy regimes; Public sector – its role, performance and reforms; the small scale sector; Role of Foreign capital. Financial Sector; Structure, Performance and reforms. Foreign Trade and Balance payments: Structural Changes and Performance of India's Foreign Trade and Balance Stabilization and Structural Adjustment; India and the WTO, Role of FDI, Capital account convertibility.

Unit V
Contact Hours: 12

Inflation, Unemployment and Labour Market: Inflation: Causes of rising and falling inflation, inflation and interest rates, social costs of inflation; Unemployment – natural rate of unemployment, frictional and wait unemployment. Labour market and its interaction with production system; Phillips curve, the trade-off between inflation and unemployment, sacrifice ratio, role of expectations adaptive and rational.

Text Book:

1. Mishra & Puri, Indian Economy, Himalaya Publishing House. 2017.

Reference Books

1. Dhingra, I. C., Indian Economy Sultan Chand & Sons.
2. Gaurav, D. & Sundarum, K.P.M., Indian Economy, S. Chand & Company.
3. Uma Kapila, Indian Economy since Independence, Relevant articles.
4. Bhagwati, J. & Desai, P., Indian: Planning for industrialization, OUP, Ch2.

FACILITATING THE ACHIEVEMENT OF COURSE LEARNING OUTCOME:

UNIT NO.	COURSE LEARNING OUTCOME	TEACHING AND LEARNING ACTIVITY	ASSESSMENT TASK
I	Knowledge of Basic Issues and Features of Indian Economy.	Presentation/Case Study/ Lecture.	Assignment Evaluation/Quiz.
II	Conceptual clarity of Policy Regimes.	Application Based learning/ Lecture.	Application-Based Activity/ Evaluation Assignment/ Class test.
III	Improved understanding and analysis of factors for Growth, Development and Structural Change.	Presentation /Lecture / Discussion.	Presentation on Life Project/ Assignment.
IV	Synthesis of majorly contributing Sector in development of economy.	Presentation/ Discussion.	Research Study Presentation/ Assignment Evaluation.
V	Comprehensive knowledge of unemployment and inflation.	Presentation /Lecture / Discussion.	Class test/ Research Study Presentation/ Assignment Evaluation.

SEMESTER - V

BACHELORS OF COMMERCE

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SEMESTER - V						
Subject Code	Subject Name	Category	Credits	Internal Marks	External Marks	Total
BCOM501	Income Tax : Law and Practice	CC-13	4	30	70	100
BCOM502	Value Based Leadership	GE-5	4	30	70	100
BCOM503 P	Summer Project Report	EECC-2	4	50	50	100
SELECT ANY TWO ELECTIVE SUBJECT						
BCOM504	E- Commerce	DSE-1	4	30	70	100
BCOM505	Financial Markets, Institutions and Financial Services	DSE-2	4	30	70	100
BCOM506	Industrial Relations and Labour Laws	DSE-3	4	30	70	100
BCOM507	Management Accounting	DSE-4	4	30	70	100
Total			20			

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Name of the Program/Semester: B.COM - V	Course: Core : CC-13
Name of the Course: INCOME TAX : LAW AND PRACTICE	Course Code: BCOM501
Total Marks for Evaluation: 100 (Internal Marks: 30 External Marks: 70)	No. of Contact hours: 60

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 . 43rd Edition 2021.
2. Singhania, Vinod K. and Singhania Monica. Students' Guide to Income Tax, University Edition. Taxmann Publications Pvt. Ltd., New Delhi. 22nd Edition 2021.

Reference Books:

1. Vinod Kumar Singhania, 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.

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.

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Name of the Program/Semester: B.COM - V	Course: Core : GE-5
Name of the Course: VALUE BASED LEADERSHIP	Course Code: BCOM502
Total Marks for Evaluation: 100 (Internal Marks: 30 External Marks: 70)	No. of Contact hours: 60

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 leaders 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. Yukl 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:

UNIT NO.	COURSE LEARNING OUTCOME	TEACHING AND LEARNING ACTIVITY	ASSESSMENT TASK
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.

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Name of the Program/Semester: B.COM - V	Course: EECC-2
Name of the Course: SUMMER PROJECT REPORT	Course Code: BCOM503P
Total Marks for Evaluation: 100 (Internal Marks: 50 External Marks: 50)	

Objectives: The aim of incorporating the SIP project to B.com 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.

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Name of the Program/Semester: B.COM – V	Course: DSE-1
Name of the Course: E-COMMERCE	Course Code: BCOM504
Total Marks for Evaluation: 100 (Internal Marks: 30 External Marks: 70)	No. of Contact hours: 60

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.P.T. 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.

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Name of the Program/Semester: B.COM - V	Course: Core : DSE-2
Name of the Course: FINANCIAL MARKETS, INSTITUTIONS & FINANCIAL SERVICES	Course Code: BCOM505
Total Marks for Evaluation: 100 (Internal Marks: 30 External Marks: 70)	No. of Contact hours: 60

Objectives: To Provide students an overview of financial markets & institutions in India and familiarize them with important fee and fund based financial services.

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

CO1: To understand the meaning and scope of financial markets as well as institutions in India.

CO2: To understand the concepts of Money Market and Capital Market.

CO3: To explain Commercial Banking and its Current developments.

CO4: To explain concept of Non-Banking Financial Companies (NBFC's).

CO5: To examine the Financial Services Industry.

Unit I

Contact Hours: 12

An Introduction to Financial System, Components, Financial System and Economic Development, Financial Inter-mediation, An overview of Indian Financial System since 1951, Financial Sector Reforms since liberalization 1990-91.

Unit II

Contact Hours: 12

Financial Markets & Capital Markets: Financial Markets: Money Market -Functions, organization and instruments. Role of central bank in money market. Indian Money Market – an overview. Capital Markets – Introduction, role and functions. Components of Capital market. Cash markets- Equity and Debt, Depository (NSDL, CDSL). Primary and Secondary Markets – NSE, BSE, NIFTY, SENSEX. Role of Stock Exchanges in India. SEBI and Investor Protection.

Unit III

Contact Hours: 12

Financial Institutions - I: Commercial banking- introduction, its role in financing – commercial and consumer, recent developments like MUDRA financing, problem of NPAs, Bankruptcy and insolvency Act, Financial Inclusion.

Unit IV

Contact Hours: 12

Financial Institutions –II: Life and non-life insurance companies in India: public and private. Mutual Funds – Introduction and their role in capital market development. Types of mutual fund schemes (open ended vs close ended, Equity, Debt, Hybrid schemes and ETFs. Non-banking financial companies (NBFCs).

Unit V
Contact Hours: 12

Overview of financial services industry. Merchant Banking – pre and post issue management, underwriting. Regulatory framework relating to Merchant Banking in India. Leasing and Hire Purchase, Consumer and Housing Finance, Venture Capital Finance, Factoring Services, Credit Rating, Financial Advisory and Portfolio Management Services.

Text Book:

1. Bhole L. M., Financial Markets and Institution. Tata McGraw Hill Publishing.
2. Kumar, V., Gupta, K., Kaur, M., Financial Markets, Institutions and Financial Services. 2017.

Reference Books:

1. Annual Reports of Major Financial Institutions in India.
2. Khan, M. Y., Indian Financial System- Theory and practice, Vikas Publishing House.

FACILITATING THE ACHIEVEMENT OF COURSE LEARNING OUTCOME:

UNIT NO.	COURSE LEARNING OUTCOME	TEACHING AND LEARNING ACTIVITY	ASSESSMENT TASK
I	Improved knowledge on basic concepts of financial services.	Presentation/Case Study/ Lecture.	Evaluation of Students on the basis of Presentation, Assignment Evaluation, Quiz.
II	Synthesis of financial and capital market.	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 various concepts related to commercial banking and recent development in banking scenario.	Presentation/Video/Case Study/Live Project.	Evaluation of Students on Presentation on Live Project, Assignment.
IV	Deep understanding of fundamental concepts and working of capital market.	Presentation/Video/Case Study/Research Study.	Evaluation of Students based on Research Study Presentation, Assignment Evaluation, Class test.
V	Comprehensive and improved knowledge of financial services industry and merchant banking.	Presentation/Video/Case Study/Research Study/Application.	Evaluation of Students based on Research Study Presentation, Assignment Evaluation, Class test.

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Name of the Program/Semester: B.COM - V	Course: Core : DSE-3
Name of the Course: INDUSTRIAL RELATIONS AND LABOUR LAWS	Course Code: BCOM506
Total Marks for Evaluation: 100 (Internal Marks: 30 External Marks: 70)	No. of Contact hours: 60

Objectives: To enable the students to learn the concept of industrial relations including trade unions, collective bargaining, discipline and various labor enactments.

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

CO1: To comprehend the evolution of Industrial Relations.

CO2: To understand the concept of Trade Unions and the factors affecting it.

CO3: To analyze the concept and process of collective bargaining.

CO4: To evaluate the causes of Indiscipline and misconduct.

CO5: To understand the concept of Industrial Dispute and Factories act for the employee welfare.

Unit I

Contact Hours: 12

Theoretical framework of Industrial Relations: Overview, Models – Unitarist Pluralist, Dunlop's and Marxist Approach Factors Affecting IR in Changing Environment, Evolution of IR in India, Parties in Industrial Relations, Human Resource Management and IR, Role of ILO in Industrial Relations, International Dimensions of IR.

Unit II

Contact Hours: 12

Trade Union: Origin and Growth, Factors Affecting Growth of Trade Unions in India, Major Provisions of Trade Union Act 1926 Emerging Trends in Union – Management Relations.

Unit III

Contact Hours: 12

Collective Bargaining: Concept, Process, Pre-requisites and Issues Involved Status of Collective Bargaining in India, Role of Trade Unions in Collective Bargaining. Worker's Participation in Management and Co-ownership, Productive Bargaining and Gain Sharing.

Unit IV

Contact Hours: 12

Discipline: Causes of Indiscipline, Maintenance of Discipline and Misconduct, Highlights of Domestic Enquiries, Principle of Natural Justice, Labour turnover, Absenteeism. Grievance: Meaning of Grievance, Grievance Redressal machinery in India, Grievance Handling Procedure, Salient Features of Industrial Employment (Standing orders) Act 1946.

Unit V

Contact Hours: 12

The Industrial Disputes Act, 1947: Definitions of Industry, Workman, and Industrial Dispute. Authorities under the Act: Procedure, Powers and Duties of Authorities, Strikes and Lock outs. Lay-off and Retrenchment of Young Persons, Annual Leave with Wages.

Text Book:

1. Elements of Industrial Law, N.D Kapoor, Sultan Chand & Sons: 12th Edition, Reprint 2017.

Reference Books:

1. Industrial Relations and Labour Laws, A.M. Sarma, Himalaya Publishing House, 2nd Edition, 2013.

FACILITATING THE ACHIEVEMENT OF COURSE LEARNING OUTCOME:

UNIT NO.	COURSE LEARNING OUTCOME	TEACHING AND LEARNING ACTIVITY	ASSESSMENT TASK
I	Knowledge of Theoretical framework of Industrial Relations.	Presentation/ Lecture.	Evaluation of Students on the basis of Presentation/ Assignment/Quiz.
II	Indexed knowledge and understanding the role of trade unions in organizations.	Case Study /Role-Play, Lecture.	Evaluation of Students on the basis of Evaluation/ Assignment/Class test.
III	Able to explain collective bargaining and its relation to particular industry or enterprise.	Presentation/ Video/Case Study.	Evaluation of Students on Presentation/ Assignment.
IV	Identify and proper use of the concepts, principles and issues connected with trade unions, collective bargaining, workers participation, grievance redressal, and employee discipline and dispute resolution.	Presentation/ Video/Case Study/Research Study.	Evaluation of Students based on Research Study/Presentation/ Assignment/ Evaluation.
V	Able to learn mediating in and promoting the settlement of industrial disputes.	Presentation/ Video/Case Study/Research Study.	Evaluation of Students based on Research Study /Presentation/ Assignment/Class test.

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Name of the Program/Semester: B.COM – V	Course: Core: DSE-4
Name of the Course: MANAGEMENT ACCOUNTING	Course Code: BCOM507
Total Marks for Evaluation: 100 (Internal Marks: 30 External Marks: 70)	No. of Contact hours: 60

Objectives: To impart the students, knowledge about the use of financial, cost and other data for the purpose of managerial planning, control and decision making. To enable the management to maximize profits or minimize losses.

Course Outcome:

CO1: To evaluate the application of management accounting and the various tools used.

CO2: To making Inter-firm and inter-period comparison, of financial statements using ratios analysis.

CO3: To prepare and learn different budgets for the business.

CO4: To calculate and understanding the Material, Labor and overhead variances and its utility.

CO5: To analyze Cost Volume Profit analysis and its applications in different situation.

Unit I

Contact Hours: 12

Meaning Objectives, Nature and Scope of Management Accounting, Difference between Cost Accounting and Management Accounting, Cost Control, Cost Reduction and Cost Management.

Unit II

Contact Hours: 12

Financial Statement Analysis: Meaning, Significance, Purposes and Principal Tools of Financial Analysis. Ratio Analysis: Profitability Ratios, Turnover Ratios, and Solvency Ratios.

Unit III

Contact Hours: 12

Concept of Budget, Budgeting and Budgetary Control: Objectives, Demerits and Limitations, Budget Administration, Functional Budgets, Fixed and Flexible Budgets, Zero Base Budgeting, Programme and Performance Budgeting.

Unit IV

Contact Hours: 12

Standard Costing and Variance Analysis: Meaning of Standard Cost and Standard Costing, Advantages, Limitations and Applications. Variance Analysis: Material, Labor. Overheads and Sales Variances. Disposition of Variances and Control Ratios.

Unit V

Contact Hours: 12

Marginal Costing and Decision Making: Absorption versus Variable Costing – Distinctive Features and Income Determination. Cost – Volume-Profit Analysis, Profit / Volume Ratio. Break-Even Analysis-Algebraic and Graphic methods. Angle of Incidence, Margin of Safety, Key Factor, Determination of Cost Indifference Point. Step in Decision Making Process, Concept of Relevant Costs and Benefits, Various Short Term Decision Making Situations: Profitable Product Mix, Make or Buy, Addition or Elimination of a Product Line and Continue of Shut Down Decisions.

Text Book:

1. Advanced Management Accounting, Robert S. Kaplan & Anthony A. Atkinson, (3rd International Edition), 2017, Pearson India.

Reference Books:

1. Management Accounting, Dr. B. K Mehta, (based on Companies Act, 2013) Sahitya Bhawan Publication.
2. Management Accounting, M. Y. Khan & P. K. Jain (7th ed). Mcgraw Hill.
3. Management Accounting, I.M. Pandey, (3rd edition), Vikas Publishing House Pvt. Ltd.

FACILITATING THE ACHIEVEMENT OF COURSE LEARNING OUTCOME:

UNIT NO.	COURSE LEARNING OUTCOME	TEACHING AND LEARNING ACTIVITY	ASSESSMENT TASK
I	Evaluate the application of management accounting and the various tools used.	Assignment/ Quiz.	Evaluation of Students on the basis of Assignment/Quiz.
II	Able to make Inter-firm and inter-period comparison, of financial statements using ratios analysis.	Class Test.	Evaluation of Students on the basis of Class Test.
III	Prepare and learn different budgets for the business.	Assignment/ Quiz.	Evaluation of Students on the basis of Assignment/Quiz.
IV	Calculate and understand the Material, Labor and overhead variances and its utility.	Class Test.	Evaluation of Students on the basis of Class Test.
V	Analyze Cost Volume Profit analysis and its applications in different situation.	Discussion /case study.	Evaluation of Students on the basis of Class study, short notes; reports.

SEMESTER – VI

BACHELORS OF COMMERCE

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SEMESTER - VI						
Subject Code	Subject Name	Category	Credits	Internal Marks	External Marks	Total
BCOM601	Entrepreneurship Development	SEC-3	4	30	70	100
BCOM602	Business Ethics & Corporate Social Responsibility	CC-14	4	30	70	100
BCOM603P	ECA & GI*	ECA & GI	2	20	33	50
BCOM604P	Live Project Report	EECC-3	2	20	30	50
SELECT ANY TWO ELECTIVE SUBJECT						
BCOM605	Indirect Taxes	DSE-1	4	30	70	100
BCOM606	Credit Management and SME	DSE-2	4	30	70	100
BCOM607	Performance Appraisal and Compensation Management	DSE-3	4	30	70	100
BCOM608	Advertising And Brand Management	DSE-4	4	30	70	100
Total			20			

**Faculty of Commerce & Management
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Name of the Program/Semester: B.COM -VI	Course: SEC-3
Name of the Course: ENTREPRENEURSHIP DEVELOPMENT	Course Code: BCOM601
Total Marks for Evaluation: 100 (Internal Marks: 30 External Marks:70)	No. of Contact hours: 60

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 6th 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
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Name of the Program/Semester: B.COM -VI	Course: CC-14
Name of the Course: BUSINESS ETHICS AND CORPORATE SOCIAL RESPONSIBILITY	Course Code: BCOM602
Total Marks for Evaluation: 100 (Internal Marks: 30 External Marks: 70)	No. of Contact hours: 60

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. 3rd Edition 2011.

Reference Book:

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

FACILITATING THE ACHIEVEMENT OF COURSE LEARNING OUTCOME:

UNIT NO.	COURSE LEARNING OUTCOME	TEACHING AND LEARNING ACTIVITY	ASSESSMENT TASK
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.

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Name of the Program/Semester: B.COM – VI	Course: ECA & GI
Name of the Course: ECA & GI*	Course Code: BCOM603P
Total Marks for Evaluation: 50 (Internal Marks: 20 External Marks: 30)	

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: -

Evaluation elements	Internal	External	Total
Report & Viva – Voce	20	30	50

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Name of the Program/Semester: B.COM - VI	Course: EECC-3
Name of the Course: LIVE PROJECT REPORT	Course Code: BCOM604P
Total Marks for Evaluation: 50 (Internal Marks: 20 External Marks: 30)	

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

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Name of the Program/Semester: B.COM - VI	Course: Core : DSE-1
Name of the Course: INDIRECT TAXES	Course Code: BCOM605
Total Marks for Evaluation: 100 (Internal Marks: 30 External Marks: 70)	No. of Contact hours: 60

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. 5th Edition, 2020.

Reference Books:

1. Indirect Taxes: Bangar, Aadhya Prakashan, 13th 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, 5th Edition 2021.

FACILITATING THE ACHIEVEMENT OF COURSE LEARNING OUTCOME:

UNIT NO.	COURSE LEARNING OUTCOME	TEACHING AND LEARNING ACTIVITY	ASSESSMENT TASK
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.

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Name of the Program/Semester: B.COM - VI	Course: Core : DSE-2
Name of the Course: CREDIT MANAGEMENT AND SME	Course Code: BCOM606
Total Marks for Evaluation: 100 (Internal Marks: 30 External Marks: 70)	No. of Contact hours: 60

Objectives: To provide students with the knowledge of Credit Management in Small and Medium Enterprises and role of Government agencies in the development of SMEs.

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

CO1: Evaluate the role, importance and regulatory framework of Small and medium Enterprises.

CO2: Identify the financial institutions providing finance to Small and medium Enterprise.

CO3: Comprehend the market promotion and technological developments in Small medium Enterprise.

CO4: Comprehend the concept of sick units and ways of restructuring them.

CO5: Evaluate credit facilities available for Small Medium Enterprises.

Unit I

Contact Hours: 12

Evolution, Definition, Characteristics, Role in Economic Development, Needs of SMEs, Forms of Organizations Proprietary, Partnership, HUFs, Company, Establishing SME Process, Organizational Structures: Rules & Regulations Gender & Entrepreneurial Development. Policy framework for SMEs. Policy Shift since 1991, Regulatory framework, Laws and Regulations for SMEs, SME Development Bill, 2005, LLP Act, Changing Policy Framework & SME Strategies.

Unit II

Contact Hours: 12

Business Development Government: SSI Board, SIDO, SISI,. State Government: Directorate of Industries, DICs Financial Institutions & Bank, SIDBI, Commercial Banks, RRBs, and Co-op. Banks, Enterprise Perspective, Banker's Perspective. Sources of Finance and Methods of Financing SMEs, Venture Capital, Products for SMEs, Assessment of Term Finance or Working Capital for SMEs, Credit Risk Management of SMEs, Appraisal, Assessment, Collaterals Documentation, Inspection, Follow-up and Monitoring and Review, Credit Scoring Models, Standing and Liquidity Assessment, Credit pricing of SMEs.

Unit III

Contact Hours: 12

Business Development Service Providers: Role & Responsibilities, Improving Competitiveness of SMEs Through Enhancing Productivity, Market Promotion and Development, Technological Development in SMEs, Environmental Impact Assessment, Modernization Issues, Role and Functions of Credit Guarantee Trust for Small Industries (CGTSI) Clusters: Types, Advantages, Disadvantages, Role Setting up of Clusters, Approaches to Develop Cluster Strategies Measuring Cluster Development, Lending Economics to Clusters from the view of Bankers and Borrowers, Policy Environment.

Unit IV**Contact Hours: 12**

SMES, Sick Units: Symptoms, Warning Signals, Diagnosis and Prescriptions, Rehabilitation, Restructuring, Holding on Operations, Work out, NPA Management, Recovery Options, Legal Aspects, Securitization and Exit options alternatives. Micro Finance. Approach to SMEs, Linkages with Agriculture and Industry, IT and SMEs, Relationship Banking and its Impact in SME Development, WTO Issues, Impact on SMEs, BASEL-II, Globalization Issues Impact Intermediation Opportunities and Emerging issues Affecting SMEs.

Unit V**Contact Hours: 12**

Principles of Lending: Safety, Liquidity, Profitability, Purpose of Loan, Diversification Risk. Model Credit Policy Importance, Contents, Exposure, Norms, Model MSE Policy, Limited Liability Partnership (LLP). Types of Credit Facilities: Cash Credit, Overdrafts, Demand Loan, Bills Finance – Drawee Bill Scheme, Bills Discounting. Credit Delivery: Types of Facilities, Modes of Delivery, Sole Banking Arrangement, Multiple Banking Arrangement Consortium Lending, Syndication. Credit Thrust, Credit Priorities, Credit Acquisitions, Statutory & Regulatory Restrictions on Advances. Credit Appraisal Structuring of Loan Documents, Credit Risk, Credit Risk Rating, Credit Worthiness of Borrower, Purpose of Loan, Source of Repayment, Cash Flow, Collateral. Credit Rating: Measurement of Risk, Objective of Rating, Internal & External Rating, Model Credit Rating, Methodology of Rating, Internal & External Comparison, Model Rating Formats.

Text Book:

1. The Dynamics of Entrepreneurial Development and Management, Vasant Desai, Himalaya Publishing House, 15th Edition, 2013.

Reference Books:

1. Entrepreneur Development, Satish Taneja, Himalaya Publishing House, 1st Edition, 2012. Essentials of Entrepreneurship and Small Business Management, Zimmerer W Thomas & Scarborough M. Norman, 4th Edition.

FACILITATING THE ACHIEVEMENT OF COURSE LEARNING OUTCOME:

UNIT NO.	COURSE LEARNING OUTCOME	TEACHING AND LEARNING ACTIVITY	ASSESSMENT TASK
I	Knowledge of the role of credit management within the business environment.	Presentation/Case Study/ Lecture.	Evaluation of Students on the basis of Presentation, Assignment Evaluation/Quiz.
II	Analysis of the organizational requirements of credit management functions.	Application Based learning/Case Study/Lecture.	Evaluation of Students on the basis of Application-Based Activity/Evaluation/ Assignment/Class test.
III	Synthesis business development and their role and responsibility.	Presentation/Case Study.	Evaluation of Students presentation/ Assignment/Class Test.
IV	Evaluation of how to assess and control risk.	Presentation/Case Study.	Evaluation of Students based on Research Study Presentation/ Assignment Evaluation/Class test.
V	Knowledge of different documents and systems used for trade, export and consumer credit.	Presentation/Case Study.	Evaluation of Students based on Research Study Presentation/ Assignment Evaluation/Class test.

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Name of the Program/Semester: B.COM – VI	Course: DSE-3
Name of the Course: PERFORMANCE APPRAISAL AND COMPENSATION MANAGEMENT	CourseCode:BOM607
Total Marks for Evaluation: 100 (Internal Marks: 30 External Marks: 70)	No. of Contact hours: 60

Objectives: The objective of this course is to develop an understanding of the process of appraisals and compensation techniques for employees.

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

CO1: To understand performance appraisals is to measure and improve the performance of employees and increase their future potential and value to the company.

CO2: To Review the appraisee's performance and clearly summaries the agreed level of performance.

CO3: To understand about the role of human resources management in dealing with employees, and methods used to provide compensation.

CO4: To understand a sound knowledge of job evaluation approaches and provide an understanding of how job evaluation fits into the broader context of human resources management, and to provide practical skills in the application of job evaluation systems.

CO5: To understand profit sharing plans to retain employee in order to improve productivity.

Unit I

Contact Hours: 12

Performance Appraisal – Conceptual framework, Definition of performance appraisal, objectives of performance appraisal, Process of performance appraisal, Importance of performance appraisal.

Unit II

Contact Hours: 12

Common Appraisal Methods 1: Critical Incident, Graphic Rating Scale & BARS, Rent Appraisal method 2: Narratives, Forces Choice & Forced Distribution, and Performance counselling- Introduction to Performance counselling, Concept of Performance Counselling, Principles of Performance Counselling, and Performance Counselling Skill.

Unit III

Contact Hours: 12

Introduction to Compensation and Rewards; Objective of Compensation and Rewards; Introduction to Framework of Compensation Policy; Labor market characteristics and pay relatives Introduction to Compensation, Rewards, Wage Levels and Wage Structures; Introduction to Wage Determination Process and Wage Administration rules; Introduction to Factors Influencing Wage and Salary Structure and Principles of Wage and Salaries Administration; Introduction to the Theory of Wages: Introduction to Minimum, Fair and Living Wage.

Unit IV**Contact Hours: 12**

Job Evaluation: Introduction to Nature and Objectives of Job Evaluation; Introduction to Principles and Procedure of Job Evaluation Programs; Introduction to Basic Job Evaluation Methods; Introduction to Implementation of Evaluated Job; Introduction to Determinants of Incentives; Introduction to Classification of Rewards; Incentives in India; Introduction to Types of Wage Incentive Plans; Introduction to Prevalent Systems & Guidelines for Effectives Incentive Plans; Introduction to Non-Monetary Incentives.

Unit V**Contact Hours: 12**

Profit Sharing Introduction to Cafeteria Styles of Compensation; Introduction to Problems of Equity and Bonus; Profit Sharing & Stock Options; Introduction to Features of Fringe Benefits; Introduction to History and Growth Factors; Coverage of Benefits; Introduction to Employee Services & Fringe Benefits in India.

Text Book:

1. Personal & Human Resource Management, by P. Subba Rao, Himalaya Publishing House. (2018)5th Ed.

Reference Books:

1. Human Resource Management, by K. Aswathappa, Tata McGraw Hill Publishing House. (2013)8th Ed.
2. Bhawdeep Singh & Prem Kumar – Current Trends in HRD: Challenges & Strategies in a changing scenario.(2016).
3. Human Resource Management, by L.M. Prasad, Sultan Chand & Sons.8th Ed.

FACILITATING THE ACHIEVEMENT OF COURSE LEARNING OUTCOME:

UNIT NO.	COURSE LEARNING OUTCOME	TEACHING AND LEARNING ACTIVITY	ASSESSMENT TASK
I	Knowledge about tools to develop an employee, and support decisions about promotions and employee training and supporting salary decisions.	Presentation/Case Study/ Lecture.	Evaluation of Students on the basis of Presentation/ Assignment/Quiz.
II	Indexed knowledge and understanding in more specific about behaviors, traits, competencies, or completed projects— against which employees are judged and counselling skills.	Case Study/Video/Role -Play/ Lecture.	Evaluation of Students on the basis of Quiz/Assignment/ Class test.
III	Able to work on basic compensation concepts and the context of compensation practice and to strengthen the pay-for-performance link.	Presentation /Case Study/Live Project/Lecture.	Evaluation of Students on Presentation on Live Project/ Assignment/ Quiz.
IV	Identify and properly implement a job evaluation scheme and develop grade structures and focus on Compensation Benefits and Rewards.	Presentation/ Video/Case Study/Research Study/Lecture.	Evaluation of Students based on Research Study Presentation/ Assignment/Class test.
V	Identification and Deep understanding about how stock options are a popular employee reward for a long term service, which rewards employees for the company's profitability.	Presentation/ Video/Case Study/Research Study /Lecture.	Evaluation of Students based on Research Study Presentation/ Assignment/Class test.

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Name of the Program/Semester: B.COM – VI	Course: DSE-4
Name of the Course: ADVERTISING AND BRAND MANAGEMENT	Course Code: BCOM608
Total Marks for Evaluation: 100 (Internal Marks: 30 External Marks: 70)	No. of Contact hours: 60

Objectives: The objective of this course is to develop an understanding of basic function and challenges in Advertising and Brand Management and the emerging perspective.

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

CO1: To understand key concept of Advertising.

CO2: To understand about the Advertising aids and Media.

CO3: To understand about the Brand.

CO4: To understand in more specific Brand Adoption Practices.

Unit I

Contact Hours: 12

Advertising: Meaning, Definition, Objectives, Scope, Growth of Modern Advertising, Types of Advertising, Publicity v/s Advertising, Advertising aids.

Unit II

Contact Hours: 12

Advertising aids and Media: Trademark, Labelling and Package, Point of Purchase (POP), Display and below the line promotion, Advertising media, Types, Media Planning and Scheduling.

Unit III

Contact Hours: 12

Basic Understanding of Brand – Definitions – Branding Concepts – Functions of Brand – Significance of Brands – Different Types of Brands – Co Branding – Store brands.

Unit IV

Contact Hours: 12

Strategic Brand Management process – Building a strong brand – Brand positioning – Establishing Brand values – Brand vision – Brand Elements – Branding for Global Markets – Competing with foreign brands. Brand image Building – Brand Loyalty programmes – Brand Promotion Methods – Role of Brand ambassadors, celebrities on line Brand Promotions.

Unit V

Contact Hours: 12

Brand Adoption Practices – Different type of brand extension – Factors influencing Decision for extension – Re-branding and re-launching.

Text Book:

1. Advertising and Brand Management by Dr. Sunaina Kumar, Dr. Arvind and Sardana. 2015.

Reference Books:

1. Advertisement Management by Rajeev Batra and John J Myres.

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 Advertising.	Presentation/Case Study/ Lecture.	Evaluation of Students on the basis of Presentation, Assignment Evaluation, Quiz.
II	Indexed knowledge and synthesis of advertising aids and media.	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 knowledge of basics of brand management.	Presentation/ Video/Case Study/Life Project.	Evaluation of Students on Presentation on Life Project, Assignment.
IV	Analysis and interpretation of strategic brand management.	Presentation/ Video/Case Study/Research Study.	Evaluation of Students based on Research Study Presentation, Assignment Evaluation, Class test.
V	Knowledge of Brand adoption practices.	Presentation/ Video/Case Study/Research Study.	Evaluation of Students based on Research Study Presentation, Assignment Evaluation, Class test.

End