

# **KMC LANGUAGE UNIVERSITY**

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## **Ehtesham Ahmad**



**ORDINANCES AND SYLLABUS (NEP) APPROVED BY**

ACADEMIC COUNCIL No. 11

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## **Programme Outcomes**

The career options for students pursuing B.Com. Programme is vast and candidates will always have interesting profiles to work at if they play to their strengths. While many B.Com. Graduates may choose the much tried and tested path of CA, CS, CMA and other related fields of study, one has ample opportunity to choose an out-of-the-box career option, as one in travel and hospitality, media and telecommunications depending on the path and degree one chooses.

## **Programme Specific Outcomes**

Earning a graduate degree of commerce (B.Com.) is evidence of persistence, determination, intellectual prowess, and the ability to handle challenging environments all of which are sought-after qualities for individuals filling manager and director positions. An employee who has demonstrated success in a long-term situation that requires stamina, discipline, leadership, and the ability to work well with others is going to be in line for growth opportunities within his or her organization. B.Com. graduate after completion of course can choose to work in job profile option available to them depending on their caliber and interest area such as Accountant, Auditor, Consultant, Company Secretary, Business Analyst, Finance Officer, Sales Analyst, Junior Analyst, Tax Accountant, Stock Broker, Economist, and Business Development Trainee and so on to explore.

## **Ordinance -2022-23**

### **B.Com. (NEP)**

### **From the Session 2022-23**

#### **1. Applicability:**

The ordinance shall be applicable to three/four years (Six/eight Semester), under graduate degree programme at the Khwaja Moinuddin Chishti Language University w.e.f. Academic Session 2022-23.

#### **2. Definition of Key Terms:**

- (i) **Choice Based Credit System:** The CBCS provides an opportunity for the students to choose courses from the prescribed courses comprising Major, Minor/- Elective/Vocational Skill Development (SDC) / Co-Curricular/ Inter/Intra Faculty & Discipline Specific Electives courses.
- (ii) **Academic Programme** means an entire course of study comprising its programme structure, course details, evaluation schemes etc. designed to be taught and evaluated in a teaching Department/Centre or jointly under more than one such Departments/ Centers;
- (iii) **Credit** means the value assigned to a course which indicates the level of instruction; One-hour lecture per week equals 1 Credit, 2 hours practical class per week equals 1 credit. Credit for a practical could be proposed as part of a course or as a separate practical course.
- (iv) **‘SGPA’** means Semester Grade Point Average calculated for individual semester.
- (v) **‘CGPA’** is Cumulative Grade Point Average calculated for all courses completed by the candidates at any point of time. CGPA may be calculated each year for both the semesters clubbed together, if University Ordinances provides for.
- (vi) **‘Grand CGPA’** is calculated in the last year of the course by clubbing together the SGPA of all the semesters or CGPA of the three years. Grand CGPA is being given in transcript form. For the benefit of the candidates, a formula for conversion of Grand CGPA into %age marks as given in the transcript.
- (vii) **‘Grade Point’** is a numerical value allotted to each letter grade.

- (viii) **‘Grade Card’** will be given to all students upon completion of academic work of any semester of a programme and will display the course details (code, title, number of credits) grade obtained in each course and SGPA/CGPA.
- (ix) **‘Letter Grade’** it is an index of the programme leading to award of a degree, diploma or certificate.
- (x) **‘Transcript’** will be given to all students upon completion of academic work of all the semesters of a programme and will display the course details (code, title, number of credits) and grade obtained in each course, and CGPA, if university provides.

### 3. Types of Courses:

- (I) **Course** means a segment of a subject that is part of an Academic Programme.

(II) **Programme Structure** means a list of courses (Major, Major & Minor Electives, Co-Curricular and Industrial Training etc.) that makes up an Academic Programme, specifying the Syllabus, Credits, hours of teaching, evaluation and examination schemes, minimum number of credits require for successful completion of the programme etc. conformity to University Rules, eligibility criteria for admission;

#### (III) Main (Major) Subject and Minor Electives Papers

- a. The student has to choose a faculty (Arts, Science, Commerce etc.) at the time of admission and after that he has to choose two main (major) subjects of that faculty.
- b. The faculty will be called the student's own faculty, which he can study for three years (1<sup>st</sup> to 6<sup>th</sup> semester).
- c. The student can choose the third major (major) subject from any faculty (including his own faculty).
- d. The student can change the main subjects or change their order in the second / third year.
- e. The student will have the facility to change the subject according to the rules based on the availability of subjects in the university/colleges, but it can change the subject only after one year and not after one semester.
- f. **Minor Elective Course Paper** will be any subject (4/5/6 credits) and not the full subject.

- g. Minor Elective Paper** will be taken by the student from any Faculty (Own Faculty or Other Faculty). No pre-requisite will be required for this.
- h. To ensure multi-disciplinarily**, all the students have to choose a fourth subject (other than the three major subjects chosen by them) as minor elective.
- i. The third main (major) course** and the minor elective paper were selected by the student in this way that at least one of these must necessarily be a faculty other than its own (Other Faculty).
- j.** Minor elective paper at the postgraduate level will have to be selected from other faculties.
- k. It will be mandatory for the students** to take a minor elective subject (one minor paper/per year) in the first, second year (undergraduate) and fourth year (post-graduation). The university/college may allot the minor subject paper on the basis of available seats. Minor / Elective paper will not be compulsory in 3rd 5th and 6th year.
- l. Students can choose** the available minor elective paper in even or odd semesters at their convenience.
- m. Minor elective paper** will be selected from the subjects taught in the institute. The classes for the selected minor paper will be held at the same time as the classes of the same course conducted in the Faculty and his/her examination will also be held at the same time.

#### **(IV) Vocational/Skill Development Courses**

Every student at the undergraduate level will be required to undertake a skill development course of 3 credits in each semester of the first two years (four semesters) (four courses totaling 3x4 12 credits).

#### **(V) Co-Curricular Courses**

- a) It will be mandatory for every graduate student to do one co-course in each semester of three years (six semesters)..
- b) The student has to pass all these co-courses with 40 percent marks. Grades will be marked on the grade sheet of the student based on their marks, but they will be given C.G.PA. % will not be included in the calculation.

#### **(VI) Research Project**

a) Graduation / Post Graduation / PGDR level, every semester (fifth to eleventh semester). The student will have to do a small research project in the third year and a major research project in the fourth and fifth year. The nature of the research project in PGDR will be decided by the University in its pre- Ph.D. course work.

- b) A research project related to one of the two main subjects of the third year chosen by the student and the main subject of the fourth, fifth, sixth year will have to be done. This research project can be interdisciplinary also. This research project can also be in the form of industrial training / internship / survey work etc.
- c) The research project will be done under the direction of one supervisor; another supervisor can be taken from industry/company/technical institute / research institute.
- d) At the end of the year, the student will submit a joint report of the research project done in both the semesters, which will be evaluated by the supervisor and the supervisor at the end of the year. To be done jointly, out of 100 marks by an external examiner nominated by the University.
- e) Grades will be awarded for research project in the grade sheet of graduation and PGDR, but it will not be included in the calculation of CGPA.
- f) Undergraduate (including research) and postgraduate students will be required to undertake a four-credit research project in each semester. The grades will be marked based on the project Majors and it will also be included in calculation of CGPA.

#### **4. Credit and Credit Determination**

- a) One credit paper of theory will carry one hour/week of teaching assignments, 15 weeks of teaching assignments in 15 weeks of the semester.
- b) One credit paper of Practical / Internship / Field Work etc. will consist of two hours / per week teaching assignments i.e. 30 hours of practical / internship / field work etc. in 15 weeks of a semester. In computing the workload of the teacher, the workload of one hour of theory will be equal to the workload of two hours of practical / internship / field work etc.
- c) All credit related work will be done through "State Level Academic Bank of Credit", the guidelines of which will be issued separately.
- d) A student can obtain a one-year certificate with a minimum of 46 credits, a two- year diploma with a minimum of 92 credits, and a three-year bachelor's degree with a minimum of 132 credits. Beyond this, students can pursue a four-year bachelor's (including research) degree with a minimum of 184 credits, a master's degree with a minimum of 232 credits, and a PGDR with a minimum of 248 credits. Once the credits are used, the student will not be able to use the credits for those papers again. For example, if a student obtains a certificate after one year using 46 credits, then his credits will be treated as expenses. If he wants to take Diploma after some years, he will either

surrender his original certificate to the University and re-credit 45 credits to the account or re-credit new 46 credits and on the basis of which the second year {actual third year can earn 92 (46+46)} credits and can take diploma.

Similar arrangement will be there for the coming years also. If the student studies continuously and does not take certificate/diploma, then he can take the degree on the basis of 132 credits.

- e) If an eligible student (fast learner) obtains the required credits for the degree in lesser time, then there will be a facility of gap on obtaining minimum credits, but the degree will be granted only after three years. During the interval he will be free to do any work.
- f) Earned credits will be considered in the category of certificate in case of change of faculty or subject in second year and not in the category of diploma, because in order to obtain a diploma, he/she must obtain the necessary credits in the same subject.
- g) If a student, does not Major 60% of the total credits (112 of 60% means 67 credits) in the three main subjects of a faculty then S/He will be given a degree of liberal education and he/she can join post graduate in the subject in which there is no prerequisite need of a specific subject.
- h) If any eligible student re-credits his/her credit by taking certificate/diploma and he/she fails in the next examination, he/she can get the certificate/diploma again by using the credits re-credited.

## **5. Attendance and Credit Determination**

- a) It will be necessary to take the examination for credit validation. Credits will be incomplete without the examination.
- b) In order to take the examination, 75 percent attendance will be mandatory as per the earlier rules.
- c) If a student qualifies for the examination on the basis of attendance in the class but is unable to take the examination due to any reason, he/she can take the qualifying examination at a later date. There is no need to take classes again.

## **6. MOOCs:**

The students will have freedom to choose a similar course of 4/5/6 credits out of the MOOCs portal of UGC, in place of the Courses offered in the semesters. MOOC courses may be opted depending upon the availability on the government approved portal.

## **7. Teaching:**

The faculty members of the Department are primarily responsible for organizing lecture work for B.Com. The instructions related to tutorials are provided by the respective registering units under the overall guidance of the Department. Faculty from some other Departments is also associated with lecture and tutorial work in Department.

## **8. Eligibility for Admissions:**

The admission to students is offered through direct admission mode on the bases of merit list prepared by the university. In case of entrance test, merit for admission will be prepared on the basis of test result. Candidates with 10+2 with Commerce/Science (Mathematics) / Vocational courses with Commerce subjects and 10+2 Humanities (Economics) are eligible to get admission.

## **10. Course Structure:**

The course structure of the undergraduate degree programme shall be as under:

- a) All six / eight semester shall have a weightage of 151 / 203credits.
- b) Detailed course structure is in forthcoming pages.

## **11. Assessment of Students' Performance and Scheme of Examinations:**

- i) English and Hindi shall be the medium of instruction and examination.
- ii) Examinations shall be conducted at the end of each Semester as per the Academic Calendar notified by the University.
- iii) The system of evaluation shall be as follows:
  - a) Each paper will carry 100 marks, of which 25 marks shall be reserved for internal assessment based on a combination of tutorials, classroom participation, project work, seminar, term papers, tests, and attendance. The weightage given to each of these components in a combination shall be decided and announced at the beginning of the semester by the Department in consultation with the teachers.
  - b) The remaining 75 marks in each paper shall be awarded on the basis of a written examination at the end of each semester. The duration of written examination for each paper shall be three hours. Examinations for courses shall be conducted in the respective odd and even Semesters as per the Scheme of Examinations. Regular as well as ex-students shall be permitted to appear/reappear/improve in courses of Odd Semesters only at the end of Odd Semester and courses of Even Semesters only at the end of Even Semesters.

- c) There will be written examination for all subjects and examination of compulsory co-curricular subject will be on multiple choice (MCQ) basis.
- d) Suggested Continuous evaluation methods for all courses: Continuous Internal Evaluation shall be based on Allotted Assignments and class tests. The marks shall be as follows:

<b>Assessment &amp; Presentation of Assignments</b>	(04 marks)
Class Test – I (Objective Questions)	(04 marks)
Class Test – II (Descriptive Questions)	(04 marks)
Class Test – III (Objective Questions)	(04 marks)
Class Test – I (Descriptive Questions)	(04 marks)
<b>Overall performance through the semester</b> (including attendance, Behavior, Discipline & participation in different activities)	(05 marks)

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**12. Skeletal Course Structure:****B.Com. Semester-III**

Type of Course 3/ 4 years B.Com.	Sub. Code	Title of the paper	Max Marks			Credits Allotted			Teac hing Hour s per week
Type of Course		Title of the paper	Int.	Ex	Total	Lecture	Tut.	Total	
Major-7 (own faculty)		Company Law	25	75	100	5	1	6	6
Major-8 (own faculty)		Cost Accounting	25	75	100	5	1	6	6
Major-9 Any/Own Faculty)		Any one of the following	25	75	100	5	1	6	6
		1.Business Regularity Framework 2.Inventory Management							
Minor/Generic Elective-2 (other Faculty)		Any one of the following	25	75	100	3	1	4	4
		1. Insurance and Risk Management 2. Economics of Regulation of Domestic and Foreign Exchange Market							
Vocational (SEC)		Any one of the following	25	75	100	3	-	3	3
		1. Leadership & Team Development 2. Personal Finance & Planning							
Co-Curricular (AECC)		Human Values and Environmental Studies	25	75	(100)	2 Qualifying	-	No Credit	2
Total					500			25	27

<b>B.Com. NEP: Semester -III</b>		
<b>Paper BCCC 3.1: Company Law</b>		
<b>Duration: 3 Hrs.</b>	<b>Marks: 100 (25+75)</b>	<b>Credit:6</b>
Course Learning outcomes: The objective of this course is to provide basic knowledge of the provisions of the Companies Act 2013 along with relevant cases.		
Unit	Topics	No. of Lectures
I	Indian Companies Act 2013: Nature and Types of Companies, Conversion of Public Companies into Private Company's And Vice Versa. Formation, Promotion and Incorporation of Companies, Memorandum of Association; Article of Association; Prospectus.	22
II	Shares: Types, Share Capital-Kinds; Allotment of shares; Members – Categories, Modes of Acquiring Membership, Rights and Liabilities; Transfer And Transmission- Difference, Methods of Borrowing, Debentures, Mortgages And Charges - Fixed And Floating.	22
III	Management: Directors, Types and Number of Directors, Managing Director, Whole Time Director – Appointment, Qualifications and Disqualification, Duties, Vacation, Resignation and Removal, Company Meetings- Kinds, Quorum, Voting, Resolution, Minutes.	25
IV	Majority Powers and Minority Rights: Protection of Minority Rights; Prevention of oppression and Management. Mismanagement, Winding Up- Kinds and Conduct-Petition for Winding Up, Appointment of official Liquidator and Duties.	21
<b>Suggested Readings:</b> <ol style="list-style-type: none"> <li>1. Kapoor GK A Dhamija Sanjay Company Law Comprehensive Textbook on companies Act 2013 Taxmann Publication</li> <li>2. Singh Avtar Company Law Delhi India Eastern Book Company Bharat LawHouse</li> <li>3. Gupta Company Adhiniyam Sahitya Bhawan Publication (Hindi and English)</li> <li>4. Maheshwari SN And SK Maheshwari A Manual of Business Law 2nd Edition Himalaya Publishing House</li> <li>5. Note- Latest edition of the textbooks should be used.</li> </ol>		

<b>B.Com. NEP: Semester -III</b>		
<b>Paper BCCC 3.2: Cost Accounting</b>		
<b>Duration: 3 Hrs.</b>	<b>Marks: 100 (25+75)</b>	<b>Credit: 6</b>
Course outcomes: This course exposes the students to the basic concepts and the tools used in cost accounting.		
Unit	Topics	No. of Lectures
I	Introduction: Nature, Scope and Advantages of Cost Accounting, Installation of Costing System, Difference between Cost and Financial Accounting, Classification of Costs. Material: Purchase, Storage and Control of Material, Stock Levels, Inventory, Control Techniques. Methods of Pricing Material Issues.	20
II	Labour: Meaning and Components of Labour Cost. Concept, Accounting and Control of Idle time and Overtime. Methods of Wage Payment and Incentive Plans, Labour Turnover. Overheads: Collection, Classification, Allocation, Apportionment and Absorption of Overheads (Primary and Secondary Distribution), Machine Hour Rate.	20
III	Unit Output Costing: Concept of and Need for Unit Output Costing; Preparation of Cost Sheet and Tender Price; Preparation of Reconciliation Statement.	30
IV	Process Costing: Preparation of Process Accounts; Treatment of Normal and Abnormal Wastage; Treatment of Joint Product and By-product; Contract Costing: Preparation of Contract Account, Determination of Profit on Completed and Uncompleted Contracts; Operating Costing.	20
<b>Suggested Readings:</b> <ol style="list-style-type: none"> <li>1. Jain S.P. and Narang K.L: Cost Accounting; Kalyani New Delhi.</li> <li>2. Maheshwari S.N: Advanced Problems and Solutions in Cost Accounting; Sultan Chand, New Delhi. (Hindi and English)</li> <li>3. Tulsian P.C; Practical Costing: Vikas, New Delhi.</li> <li>4. Garg A. K.; Cost Accounting: An Analytical Study, Swati Publication, Meerut.</li> <li>5. Horngren, Charles, Foster and Datar: Cost Accounting - A Managerial Emphasis; Prentice-Hall of India, New Delhi.</li> </ol> <b>Note- Latest edition of the text books should be used.</b>		

<b>B.Com. NEP: Semester -III</b>		
<b>Paper BCCC 3.3 (a): Business Regulatory Framework</b>		
<b>Duration: 3 Hrs.</b>	<b>Marks: 100 (30+70)</b>	<b>Credit: 6</b>
Course Learning outcomes: The objective of this course is to provide a brief idea about the framework of Indian Contract Act, 1872 and Sale of Goods Act, 1930.		
Unit	Topics	No. of Lectures
I	Indian Contract Act, 1872: Definition & Nature of Contract, Classification; Offer & Acceptance; Capacity of Parties; Free Consent; Consideration; Legality of Objects.	20
II	Void Agreements; Performance of Contracts; Discharge of Contract; Contingent Contracts; Quasi Contracts; Remedies for Breach of Contract, Special Contracts: Indemnity & Guarantee; Bailment & Pledge; Contract of Agency.	24
III	Sale of Goods Act, 1930: Contract of Sale of Goods, Conditions & Warranties; Transfer of Ownership; Performance of the Contract: Remedial Measures; Auctionable Claims.	25
IV	Negotiable Instrument Act: Cheque, Promissory Note, Bill of Exchange, Crossing of Cheque, Dishonour of Cheque, Payment in due Course.	21
<b>Suggested Readings:</b> <ol style="list-style-type: none"> <li>1. Kuchal M.C: Business Law; Vikas Publishing House, New Delhi.</li> <li>2. Chandha P.R: Business Law; Galgotia, New Delhi.</li> <li>3. Kapoor N.D: Business Law; Sultan Chand &amp; Sons, New Delhi. (Hindi and English)</li> <li>4. Desai T.R.: Indian Contract Act, Sale of Goods Act and Partnership Act; S.C.Sarkar &amp; Sons Pvt. Ltd., Kolkata.</li> <li>5. Tulsian, P.C., Business Law, New Delhi, Tata McGraw Hill.</li> <li>6. Sharma, Sanjeev, Business Regulatory Framework, Jawahar Publication, Agra Note- Latest edition of the text books should be used.</li> </ol>		

<b>B.Com. NEP: Semester -III</b>		
<b>Paper BCCC 3.3 (b): Inventory Management</b>		
<b>Duration: 3 Hrs.</b>	<b>Marks: 100 (25+75)</b>	<b>Credit: 6</b>
<b>Course Learning outcomes:</b> <ul style="list-style-type: none"> <li>• After completing this course a student will have:</li> <li>• Ability to understand the concept of Inventory Management along with the basic laws and axioms of Inventory Management.</li> <li>• Ability to understand the terminologies associated with the field of Inventory management and control along with their relevance</li> </ul>		
Unit	Topics	No. of Lectures
I	Inventory Management: Concept, meaning, Inventory Management Process, Why inventory management is important? Principles of Inventory Management, How to improve inventory management, perpetual inventory system, what are inventory costs, Role of Inventory Management, Methods of Inventory Management, Benefits of good Inventory Management.	22
II	Concept and Valuation of Inventory: Concept and Objectives of Inventory, Need for holding Inventory, Planning and controlling Inventory levels, Effects of excess inventory on business, Product Classification, Product Coding, Lead Time, Replenishment Methods.	26
III	Management of Working Capital: Concept, Meaning, Classification, Factors determining Working Capital requirements, Sources of Working Capital, Need of Working Capital, Working Capital Ratio- current ratio, quick ratio, absolute liquid ratio, cash ratio and working capital turnover ratio.	24
IV	Inventory Control: Concept and Meaning of Inventory Control, Objectives and Importance and Essentials of Inventory Control, Types of Inventory, Techniques of Inventory Control – EOQ, ROP, ABC, VED, JIT, Determination of Inventory levels, Impact of Inventory Inaccuracy, Disposal of Obsolete and Scrap items, Reasons for Obsolescence, Control of Obsolescence, Control of Scrap.	18
<b>Suggested Readings:</b> <ol style="list-style-type: none"> <li>1. Muller M. (2011), Essentials of Inventory Management, AMACON.</li> <li>2. Narayan P. (2008), Inventory Management, Excel Books.</li> <li>3. Gopalkrishnan P. (1977), Materials Management, PHI Learning Pvt. Ltd.</li> <li>4. Chitale A.K. &amp; Gupta R.C. (2014), Materials Management, PHI Learning Pvt.Ltd.</li> <li>5. Chapman Stephen (2017), Introduction to Materials Management, PearsonPublishing. Note- Latest edition of the text books should be used.</li> </ol>		

<b>B.Com. NEP: Semester -III</b>		
<b>Paper BCGC 3.4(a): Project Management</b>		
<b>Duration: 3 Hrs</b>	<b>Marks: 100 (25+75)</b>	<b>Credit: 4</b>
Course Learning outcomes: To enable the student to evolve a suitable framework for the preparation, appraisal, monitoring and control and hedge risk of industrial project.		
Unit	Topics	No. of Lectures
I	Introduction  Objectives of Project Planning, monitoring and control of investment projects. Relevance of social cost benefit analysis, identification of investment opportunities. Pre-feasibility studies.	10
II	Project Preparation  Technical feasibility, estimation of costs, demand analysis and commercial viability, risk analysis, collaboration arrangements; financial planning; Estimation of fund requirements, sources of funds.  Loan syndication for the projects. Tax considerations in project preparation and the legal aspects.	15
III	Project appraisal  Business criterion of growth, liquidity and profitability, social cost benefit analysis in public and private sectors, investment criterion and choice of techniques. Estimation of shadow prices and social discount rate.	15
IV	Issues in Project Planning and Management Cost and Time Management issues in Project planning and management.	10
<b>Suggested Readings:</b> <ol style="list-style-type: none"> <li>1. Chandra. Prasanna, Project Preparation Appraisal and Implementation. Tata McGraw Hill.</li> <li>2. Gray, Clifford.F. Project Management. McGraw Hill.</li> <li>3. Note: Latest edition of text books may be used.</li> </ol>		



**B.Com. NEP: Semester - III**

**Paper BCGC 3.4(b): Insurance and Risk Management**

**Duration: 3 Hrs**

**Marks: 100 (25+75)**

**Credit: 4**

**Course Learning outcomes:**

To enable the student to develop an understanding among students about identifying analyzing and managing various types of risk. Besides, the students will be in a position to understand principles of insurance and its usefulness in business, along with its regulatory framework.

Unit	Topics	No. of Lectures
I	Concept of Risk, Types of Risk, Managing Risk, Sources and Measurement of Risk, Risk Evaluation and Prediction. Disaster Risk Management, Risk Retention and Transfer. Concept of Insurance, Need for Insurance, Globalization of Insurance Sector, Reinsurance, Co-insurance, Assignment. Endowment	10
II	Nature of Insurance Contract, Principle of Utmost Good Faith, Insurable Interest, proximit cause, contribution and subrogation, Indemnity, Legal Aspects of Insurance Contract, Types of Insurance, Fire and Motor Insurance, Health Insurance, Marine Insurance, Automobile Insurance.	15
III	Control of Malpractices, Negligence, Loss Assessment and Loss Control, Exclusion of Perils, Actuaries, Computation of Insurance Premium.	15
IV	Regulatory Framework of Insurance: Role, Power and Functions of IRDA, Composition of IRDA, IRDA Act'1999	10

**Suggested Readings:**

1. George, E. Rejda, Principles of Risk Management and Insurance, Pearson Education.
2. Dorfman, Marks S., Introduction to Risk Management and Insurance, Pearson
3. All the three modules of Insurance and Risk Management by Institute of Chartered Accountants of India
4. Gupta. P.K, Insurance and Risk Management, Himalaya Publishing House.
5. Mishra, M. N., Principles and Practices of Insurance, S. Chand and Sons.
6. Dinsdale, W.A., Elements of Insurance, Pitaman.
7. Black, K. and H.D. Skipper, Life and Health insurance, Pearson Education
8. Crane, F., Insurance Principles and Practices, John Wiley and Sons, New York.
9. Vaughan, E. J. and T. Vaughan, Fundamentals of Risk and Insurance, Wiley & Sons
10. Hansell, D.S., Elements of Insurance, Macdonald& Evans Ltd.

Note: Latest edition of text book may be used.



**B.Com. NEP : Semester - III**

**Paper BCSEC 3.5(a): LEADERSHIP AND TEAM DEVELOPMENT**

**Duration: 3 Hrs**

**Marks: 100 (75+25)**

**Credit: 3**

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

- CO1: gain theoretical and practical knowledge to evaluate leadership skills, styles and strategies in contemporary world so as to become a successful leader and effective employee in organisation.
- CO2: understand the group dynamics and group decision making so as to develop acumen to utilize the leadership and team building concepts, tools and techniques to handle the complex 17rganizational problems at different levels.
- CO3: recognize the dynamics of group decision making.
- CO4: understand the working of various teams in organisations.
- CO5: evaluate the role of women as leader and using various social media platforms as effective means of communication in contemporary world as a leader.

Unit	Topics	No. of Lectures
I	Leadership: Styles and attributes of Leadership; Transactional and transformational leadership; Ethical leadership, culture and leadership (the emerging trends in leadership are to be discussed with case studies and projects).	08
II	Groups and Group Processes: The nature and types of groups; Group dynamics- group cohesion, group roles and group norms, threat to group effectiveness; Managing group and inter-group dynamics; Managing culturally diverse groups. Leaders and Group Decisions Group decision making; Power and influence in teams; Leadership and team empowerment; Challenges in team decision making.	10
III	Team Building and Team Effectiveness: Group vs. team; Evolution of group into teams; Stages of team development (team development case studies); Emotionally intelligent teams; Characteristics of effective team; Collaborative communication in teams; Problem solving and conflict resolution in teams.	10
IV	Emerging Trends in Leadership: Women in Leadership; Leadership skills- coaching and mentoring; leadership and social media.	08

**Suggested Readings:**

1. Luthans, F. (1997). Organisational Behavior. McGraw-Hill International Editions. 2. Robbins, S. T., Judge, T. A., & Hasham, E. S. (2013). Organisational Behavior. Pearson. 3. Singh, K. (2015). Organisational Behavior: Texts & Cases (3rd Edition ed.). India: Pearson.
1. Griffin, R. W., Phillips, J. M., & Gully, S. M. (2017). Organisational Behavior: Managing People and Organisations. Cengage Learning.
2. Greenberg, J., & Baron, R. A. Behavior in Organisations. Prentice Hall of India Pvt. Ltd., New Delhi.
3. Hersey, P. K., Blanchard, D., & Johnson, D. Management of Organisational Behavior: Leading Human Resources. Pearson Education.



**B.Com. NEP : Semester - III**

**Paper BCSEC 3.5(b): PERSONAL FINANCE AND PLANNING**

**Duration: 3 Hrs**

**Marks: 100 (25+75)**

**Credit: 3**

Course Learning outcomes: After completing the course, the student shall be able to: CO1: understand the meaning and relevance of Financial Planning.

CO2: familiarize with regard to the concept of Investment Planning and its methods. CO3: examine concept of Personal Tax Planning.

CO4: analyze Insurance Planning and its relevance

CO5: develop insights into Retirement planning and its relevance

Unit	Topics	No. of Lectures
I	Introduction to Financial Planning: Financial goals, Time value of money, steps of financial planning, personal finance/loans, education loan, car loan & home loan schemes. Introduction of savings, benefits of savings, management of spending & financial discipline Net banking and UPI, digital wallets, security and precautions against Ponzi schemes and online frauds such as phishing, credit card cloning, skimming etc.	10
II	Investment planning: Process and objectives of investment, Concept and measurement of return & risk for various assets class, Measurement of portfolio risk and return, Diversification & Portfolio formation. Real estate, financial derivatives & Commodity market in India. Mutual fund schemes including SIP.	10
III	Personal Tax Planning: Tax Structure in India for personal taxation, Steps of Personal tax planning, Exemptions and deductions for individuals, tax avoidance versus tax evasion.	08
IV	Insurance Planning: Need for Protection planning, Risk of morality, Health, Disability and property, Importance of Insurance: Life and non life insurance schemes.	08

**Suggested Readings:**

1. Introduction to Financial Planning (4th Edition 2017) – Indian Institute of Banking & Finance
2. Pandit, Amar The Only Financial Planning Book that You Will Ever Need, Network 18 Publications Ltd (CNBC TV 18)
3. Sinha. Madhu, Financial Planning: A Ready Reckoner July 2017 Mc Graw Hill
4. Additional Resources
5. Halan, Monika, Lets Talk Money: You've Worked Hard for It, Now Make It Work for You, July 2018, Harper Business
6. Tripathi, Vanita, Fundamentals of Investment, Taxmann.
6. Note: Latest edition of readings may be used



**B.Com. NEP: Semester - III**

**Paper AECC 3.6: Human Values and Environment studies**

**Duration: 3 Hrs**

**Marks: 100 (25+75)**

**No  
Credit**

**Course outcomes:**

The mission of the course on Human Values and Environmental Studies is to create morally articulate solutions to be truthful and just and to become responsible towards humanity. The course seeks to establish a continuous interest in the learners to improve their thought process with intent to develop a new generation of responsible citizens capable of addressing complex challenges faced by the society due to disruptions in human interactions effecting human values. This course works towards

Building fundamental knowledge of the interplay of markets, ethics, and law,  
Look at various challenges faced by individual to counter unethical issues  
Look at core concepts for business ethics  
Look at core concepts of anti-corruption  
Look at core concepts for a morally articulate solution evolver to management issues in general,  
Issues of sustainable development for a better environment.  
To know how environmental degradation has taken place.  
Be aware of negotiations and international efforts to save environment.  
How to develop sustainably?  
Efforts taken up by UN in Sustainable Development.  
Efforts taken by India in Sustainable Development.

Unit	Topics	No. of Lectures
I	Human Values- Introduction- Values, Characteristics, Types, Developing Value system in Indian Organisation, Values in Business Management, value based Organisation, Trans – cultural Human values in Management. Swami Vivekananda's philosophy of Character Building, Gandhi's concept of Seven Sins, APJ Abdul Kalam view on role of parents and Teachers.  Human Values and Present Practices – Issues: Corruption and Bribe, Privacy Policy in Web and social media, Cyber threats, Online Shopping etc. Remedies UK Bribery Act, Introduction to sustainable policies and practices in Indian Economy.  Principles of Ethics Secular and Spiritual Values in Management- Introduction- Secular and Spiritual values, features, Levels of value Implementation. Features of spiritual Values, Corporate Social Responsibility- Nature, Levels, Phases and Models of CSR, Corporate Governance. CSR and Modern Business Tycoons Ratan Tata, Azim Premji and Bill Gates.	07
II	Holistic Approach in Decision making- Decision making, the decision- making process, The Bhagavad Gita: Techniques in Management, Dharma and Holistic Management.	
	Discussion through Dilemmas –  Dilemmas in Marketing and Pharma Organisations, moving from Public to Private – monopoly context, Dilemma of privatisation, Dilemma on liberalization, Dilemma on social	08



	media and cyber security, Dilemma on Organic food, Dilemma on standardization, Dilemma on Quality standards. Case Studies	
III	Ecosystem: Concept, structure & functions of ecosystem: producer, consumer, decomposer, food web, food chain, energy flow, Ecological pyramids Conservation of Biodiversity- In-situ & Ex-situ conservation of biodiversity Role of individual in Pollution control Human Population & Environment Sustainable Development, India and UN Sustainable Development Goals Concept of circular economy and entrepreneurship	07
IV	Environmental Laws? International Advancements in Environmental Conservation Role of National Green Tribunal Air Quality Index Importance of Indian Traditional knowledge on environment Bio assessment of Environmental Quality Environmental Management System Environmental Impact Assessment and Environmental Audit	08

**Suggested Readings:**

1. A foundation course in Human Values and Professional Ethics by RR. Gaur, R. Sangal et.al
2. JUSTICE: What's the Right Thing to Do? Michael J. Sandel.
3. Human Values by A. N. Tripathi New Age International
4. Environmental Management by N.K. Uberoi
5. <https://www.un.org/sustainabledevelopment/sustainable-development-goals/>
6. <https://www.india.gov.in/my-government/schemes>
7. <https://www.legislation.gov.uk/ukpga/2010/23/contents>
8. Daniel Kahneman, Thinking, Fast and Slow; Allen Lane Nov 2011 ISBN: 9780141918921