Department of Commerce (B.Com – NEP) 2022-23

KMC LANGUAGE UNIVERSITY

Ehtesham Ahmad



ORDINANCES AND SYLLABUS (NEP) APPROVED BY

ACADEMIC COUNCIL No. 11	Dated 23.06.2022
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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.

diploma or certificate.

- (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,
- (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 $(1^{st} to 6^{th} semester)$.
- **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.
- **1.** 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.
- 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 the account or re-credit new 46 credits and on University and re-credit 45 credits to

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.
- 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.

9. 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.

10. 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 exstudents 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 <u>for all courses</u>: Continuous Internal Evaluation shall be based on Allotted Assignments and class tests. The marks shall be as follows:

Assessment & Presentation of Assignments	(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)
Overall performance through the semester (including attendance, Behavior, Discipline & participation in different activities)	(05 marks)

11. Skeletal Course Structure:

Semester-V

Course 3/ 4 years B.Com. & Type of courses.	Sub. Code	Title of the paper	N	Iax Ma	arks	Credits Allotted		ted	Teach i ng Hours per week
		Title of the paper	Int.	Ex	Total	Lecture	Tut.	Total	
Major-13 (own faculty)		Corporate Accounting	25	75	100	4	1	5	5
Major-14 (own faculty)		Goods & Services Tax	25	75	100	4	1	5	5
Major-15 &16 (own faculty) Optional		Choose any two from the following 1. Business Finance 2. Principles & Practice of Taxation 3. Monetary Theory and & Banking in India	25 + 25	70 + 70	100 + 100	4 + 4	1+1	5 + 5	5 + 5
Industrial Tour/Training		Project	25	75	100	5	-	6	30 days Trainin g or Survey where econo mic activiti es are awarde d
Co-Curricular (AECC)		Analytic Ability and Digital Awareness	25	75	(100)	2	-	No Credit	2
Total				600			26	27	

	B.Com. NEP: Semester -V				
	Paper BCCC 5.1 Corporate Accounting				
	Duration: 3 Hrs.	Marks: 100 (25+75)	Credit-6		
Cours in cor	e outcomes: This course enables the stu- formity with the provisions of company a	dent to develop awareness about corporate act.	accounting		
Unit	Topics		No. of Lectures		
I	Shares: Features, Types of Shares and Equity Shares, Share Cap Re Issue of Shares, Redemption of Preference Shares.	Shares, DifferenceBetween Preference ital And Its Types. Issues, Forfeiture and	15		
П	Debentures: Features & Types, Issue Prior To Incorporation, Use of Pr Methods of Computing Profit and Accounts, General Instruction for Preparation of balance sheet and State	e and Redemption of Debentures, Profit rofit and Loss Prior To Incorporation, d Loss Prior To Incorporation. Final ement of Profit And Loss.	19		
Ш	Valuation Of Goodwill: Meaning and of Valuation of Goodwill, Valuati Valuation of Shares.	Nature of Goodwill, Needs and Methods on of Shares, Need and Methods of	20		
IV	Accounting For Amalgamation of Standard 14. Meaning, Characteristics of Amalgamation, Accounting for External.	Companies as Per Indian Accounting s and Objectives of Amalgamation, Kinds Internal Reconstruction Internal and	21		
Sugges 1. 2. 3.	ted Readings: Gupta RL Radhaswami M, Company (Hindi and English) Maheshwari SN And Maheshwari SH English) Shukla SM And Gupta SP Advanced English)	Company Accounts Sultan Ch K Corporate Accounting Vikas Publishi Accountancy Sahitya Bhawan Publicati	nand and ng(Hindi and on(Hindi and		
4. 5. 6. 7.	Jaiswal K S Corporate Accounting Both PS And Gupta SC Advanced Accounts S Shukla MB Corporate Accounting Kitab Babu, Deepak: Corporate Accounting, Latest edition of the textbooks should be	English and Hindi Shukla MC Grewal Chand and Company Mahal Navyug Publications, Agra (English and used.	lHindi) Note-		

B.Com. NEP: Semester -V				
	Pape	BCCC 5.2. Goods and Services Ta	ax	
D	ouration: 3 Hrs.	Marks: 100 (25+75)	Credi	t-6
Course unders develo	e outcomes: To provide stu stand the relevance of GST opment.	dents with the working knowledge of principle in the present Indian tax in scenario and its	es and provisions contribution for	of GST to economic
Unit	<u> </u>	Topics		No. of Lectures
I	Indirect Tax: Meaning, of Indirect Tax Before Era. GST Meaning Ad GST, CGST,SGST, IGS	Features, Difference Between Direct and Indire GST, Shortcoming Of Indirect Tax System D vantages, Disadvantages of Evaluation of GS T UTGST, And Important Definition Under GS	ect Tax, Types During PreGST T, Structure f ST Act.	17
п	Time Of Supply: Mea Mechanism, Invoicing Rate. Place Of Supply: Interstate Supply. Value of Value of Supply of O	ning of Goods and Services, TOS Under Re Provisions, Provisions Related with Change C POS Meaning, POS Of Goods and Services, I Of Supply: Meaning, Provisions Related with Goods And Services, Determination of GST Lia	everse Charge hanges inGST intra state And Determination bility.	16
ш	Input Tax Credit ITC: Eligible For ITC, Mate Manner of Payment o Liability Ledger, Refun Different Types of Re Meaning, Types Sales Best Judgment Assessm	Meaning of Utilization of ITC, Block Credi hing, Reversal and Reclaim of ITC. Paymen f GST Liability, Concept of Electronic, Ca d of Excess GST. Return: Meaning, Purpose ar rurn, Due Date of Filing Return, Assessment Assessment, Provisional Assessment, Summar ent.	t, Supply Not t Under GST: sh Credit and nd Importance, t Under GST: y Assessment,	25
IV	Registration: Meaning of and Procedure for New Accounts And Records: Relevant Records. Invo Meaning, TypesMandar GST, E -Way Bill.	f Final Registration, Compulsory Registration, Amendment and Cancellation o Manner of Maintenance of Accounts, Period o ice: Format, Types Debit and Credit Note, V ory, Departmental and Specific Audit, Penal	Registration, f Registration. of Retention of Youcher Audit: ty And Under	17
Sugge	ested Readings:			
1. 2. 3. 4. 5.	Malhotra XE and Agarwa Hindi Agarwal Raj ke advance Bhawan Publications. Bansal K. M. GST Custor RK Singh PK a bird's eye Singhania VK student's gu edition	l goods and services tax Agra India Sahib Bhay d handbook on GST background material of her law taxman Publication private limited Univ view of GST Asia law house ide to GST and customs law taxman Publicatio	wanPublication E on model GSTla versityedition on privatelimited	English and w Sahitya University
6. 7. Lat	Gupta & Maheshwari, Tya Babu, Deepak: GST: A Ra test edition of the text boo	ngi Goods and Services Tax, SBPD PUBLISHI Evolution on Indian Tax System, ISARA Solutions ks should be used.	NGHOUSE, AGI ons, NewDelhi N	RA fote-

B.Com. NEP: Semester -V				
	Paj	ber BCCC 5.3(a): Business Finance		
Duratio	on: 3 Hrs.	Marks: 100 (25+75)	(Credit-6
Course Learnin Business Financ	ng outcomes: This ce.	course is to help students understand the	conceptu	al framework of
Unit	Topics			No. of Lectures
Ι	Business Finan Financing And And Importance	ce: Nature And Scope, Finance Function Inve Dividend Decisions, Capital Budgeting: Meaning Investment Decisions Are Its Major Evaluation Ca	estment Nature riteria.	15
Ш	Cost of Capital: Meaning, Importance, Calculation of Cost Of Debt, Preference Shares, Equity Shares And Retained Earnings, combined (Weighted) Cost OfCapital, Capitalization- Meaning, Overcapitalization.19			
III	Dividend Polici Sources Of Fu Significance Ar	es: Issues In Dividend Policies, Dividend Models, unds: Long Term Funds, Short Term Funds, ad Determinants Of Working Capital.	Nature	20
IV	Time value of M finance. Capital Market: And Role Of Money Markets	Anney, Uses of simple and Compound interest in but (A) New Issue Market (B) Secondary Market Fur Stock Exchange (BSE, NSE,) Money Market: - Composition And Structure.	usiness nctions Indian	21
Suggested Re 1. Avadha 2. Bhalla 3. Chandr 4. Khan N 5. Pandey Note- Latest e	adings: ni V A Financial S VK Modern Worki a Prasanna Financi IY And Jain PK Fi I M Financial Mar edition of the tex	System ng Capital Management al Management Theory And Practices nancial Management Tax And Problems nagement t books should be used.		

	B.Com. NEP: Semester -V					
	Paper BCCC 5.3(b): Principles & Practices of Insurance					
Dı	uration: 3 Hrs.	Marks: 100 (25+75)	Credit-6			
Course 1. 2. 4 3. 4 4. 4 5. 4 6. 4	 Course Learning outcomes: After completing this course a student will have: Ability to understand the concept of Insurance along with the basic laws and practices of Insurance. Ability to understand the terminologies associated with the field of Insuranceand control along with their relevance. Ability to identify the appropriate method and types of Insurance for solvingdifferent problems. Ability to apply basic Insurance principles to solve business and industry related problems. 					
Unit	Topics		No. of Lectures			
Ι	Risk: Meaning, Types, O Origin & Development, Reinsurance,Double-Ins	Causes, Methods of Handling Risks. Insurance: Meaning, Functions, Types, Principles, Advantages, urance.	17			
II	Life Insurance: Meaning of Life Insurance. Life I Value. Life Insurance C	g, Importance, Essentials of Life Insurance Contract, Proce nsurance Policies, Nomination & Assignment, Surrender orporation: Functions& Organization.	edure 20			
III	Marine Insurance: Mear Marine Insurance,Contr Policies and Marine Los	ning, Significance, Scope and Insurable Risk, Characteristi act, Types of Marine Policies, Main Clauses in Marine sses.	cs of 18			
IV	Fire Insurance: Meaning Contract, Conditions of Motor Insurance, Burgla	g, Hazards in Fire Insurance, Scope, importance, Fire Insur Fire Insurance Policy & Procedure. Miscellaneous Insurar ary, Live- stock, Cropand Health Insurance.	rance ace: 20			
Suggest	ted Readings:					
1. 2. 2. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1.	1-Mishra M.N., Insurance 3- Vinayakam, M. Radha Principles & Practice of Ir	- Principles & Practice. 2- Gupta O.S., Life Insurance. swami &Vasudevam, Insurance- Principles & Practice.4 isurance.	- Kothari &Bhall,			
3. 3 4. (ठ- त्रावास्तव बालयन्द्र, बाम 6- शु,क्लु सु मुेश, शु,क्लु Latest edition of the text b	। क तत्व । सु, धुीर, ममरु,ुाुा माहरुख, बीमुा मवमध एवु ⁻ खुातुे I ooks should be used.	Note-			

	B.Com. NEP: Semester -V			
	Paper BCH	5.3(c): Monetary Theory & I	Banking in India	
Dı	uration: 3 Hrs.	Marks: 100 (25+75)	Credit-6	
Cours	se l e a r n i n g outcome n prevailing in India.	s: The course expose the students to the	working for money and	financial
Uni	Topics			No. of
t				Lectures
I	Money: Functions, A Different Componen Component, High Po In High Powered Intermediaries.	Alternative Measures To Money Suppl ts, Meaning And Changing Relative wered Money- Meaning And Uses, Sou Money. Financial System: Co	y In India And Their Importance Of Each arces Of Changes mponents, Financial	17
Indian Banking System: Definition of Bank, Commercial Banks, Importance And Functions, Structure Of Commercial Banking System In India. Regional Rural Banks, Cooperative Bank in India.Process Of Credit Creation By Banks; Determination Of Money Supply And Total Bank Credit.			17	
III	Development Banks Problems And Polici The Government RegionalProblems, P	and Other Non-Banking Financial Insti es For Allocation Of Institutional Cre And TheCommercial Sector, Inter- roblem Between Large And Small Borr	tution: Main Features, dit, Problem Between Sectoral And Inter- owers.	25
IV The Reserve Bank of India: Functions, Instruments of Monetary And Credit Control; Main Features Of Monetary Policy Since Independence, Interest Rates; Various Rates In India (As Bond Rate, Bill Rate, Deposit Rate, etc.) Impact Of Inflation and InflationaryExpectations.			16	
Suggest 1. 2. 3. 4.	ed Readings: Saha SK Indian Bankin Deshmukh And Indian Gupta SB Monetary Pla Khan M Y Indian Final	g System SBPD Publication (Hindi and Banking System Chandralok Prakashar anning of India ncial System Theory and Practice	l English) (Hindi and English)	

Sengupta A K & Agarwal K Money Market Operations in India Note- Latest edition of the text books should be used.



Khwaja Moinuddin Chishti Language University, Lucknow, U.P. (India)

U.P. STATE GOVERNMENT UNIVERSITY, (Recognised Under Section 2(f) & 12(B) of the UGC Act, 1956 & B.Tech. Approved by (AICTE)

Department of Commerce B.Com. (Hons.) Syllabus under NEP-2020 **B.Com. NEP: Semester -V** Paper BCCC 5.3 (d): Business Mathematics **Duration: 3 Hrs.** Marks: 100 (25+75) **Credit-6** Course l e a r n i n g outcomes: The course expose the students to the basic mathematical tools with emphasis on applications to business and economic situations. Topics No. of Unit Lectures Matrices and Determinants Algebra of matrices. Inverse of a matrix, Matrix Operation – Business Application Solution of system of linear equations (having unique solution and involving not Ι 15 more than three variables) using matrix inversion Method and Cremer's Rule, The Leontief Input Output Model (Open Model Only). Calculus Mathematical functions and their types- linear, quadratic, polynomial, exponential, logarithmic and logistic function. Concepts of limit, and continuity of a function. Concept and rules of differentiation, Maxima and Minima involving second or 25 higher order derivatives. II Concept of Marginal Analysis, Concept of Elasticity, Applied Maximum and Minimum Problems including effect of Tax on Monopolist's Optimum price and quantity, Economic Order Quantity. Mathematics of Finance Rates of interest- nominal, effective and their inter-relationship in different compounding situations.Compounding and discounting of a sum using different types of rates. 15 Types of annuities like ordinary, due, deferred, continuous, perpetual and their III future and present values using different types of rates of interest. Depreciation of Assets. Valuation of simple loans and debentures. Sinking Fund. (General annuities to be excluded) Linear Programming Formulation of linear programming problems (LPP). Graphical solution to LPPs. Cases of unique and multiple optimal solutions. Unbounded solutions, 20 infeasibility, and redundant constraints. IV Solution to LPPs using Simplex method – maximization and minimization cases.

Shadow prices of the resources. Identification of unique and multiple optimal



Khwaja Moinuddin Chishti Language University, Lucknow, U.P. (India)

U.P. STATE GOVERNMENT UNIVERSITY, (Recognised Under Section 2(f) & 12(B) of the UGC Act, 1956 & B.Tech. Approved by (AICTE)

Department of Commerce

B.Com. (Hons.) Syllabus under NEP-2020

solutions, unbounded solution, infeasibility and degeneracy.

Suggested Readings:

- 1. Anthony, M. and N. Biggs. *Mathematics for Economics and Finance*. Cambridge University Press.
- 2. Ayres, Frank Jr. *Theory and Problems of Mathematics of Finance*. Schaum's Outlines Series.McGraw Hill Publishing Co.
- 3. Budnick, P. Applied Mathematics. McGraw Hill Publishing Co.
- 4. Dowling, E.T. *Mathematics for Economics*, Schaum's Outlines Series. McGraw Hill Publishing Co.
- 5. Mizrahi and John Sullivan. *Mathematics for Business and Social Sciences*. Wiley and Sons.
- 6. Wikes, F.M. *Mathematics for Business, Finance and Economics*. ThomsonLearning.
- 7. Prasad, Bindra and P.K. Mittal. *Fundamentals of Business Mathematics*. Har-Anand Publications.
- 8. Thukral, J.K. *Mathematics for Business Studies*. Mayur Publications.
- 9. Vohra, N.D. *Quantitative Techniques in Management*. Tata McGraw Hill Publishing Company.
- 10. Soni, R.S. Business Mathematics. Pitambar Publishing House.
- 11. Singh J. K. Business Mathematics. Himalaya Publishing House.

Note: Latest edition of textbooks may be used.



Khwaja Moinuddin Chishti Language University, Lucknow, U.P. (India)

U.P. STATE GOVERNMENT UNIVERSITY, (Recognised Under Section 2(f) & 12(B) of the UGC Act, 1956 & B.Tech. Approved by (AICTE)

Department of Commerce

B.Com. (Hons.) Syllabus under NEP-2020

B.Com. NEP: Semester - V

Paper AECC 5.6: Analytic Ability and Digital Awareness

Duration: 3 Hrs

Marks: 100 (25+75)

No Credit

Course outcomes (Analytic Ability):

- 1. CO 1: Familiarize with analogy, number system, set theory and its applications, number system and puzzles.
- 2. CO 2: To understand the basics of Syllogism, figure problems, critical and analytical reasoning.
- 3. CO 3: Familiarize with word processing application and worksheet.
- 4. CO 4: To understand the basics of web surfing and cyber security.

		No. of
Unit	Topics	Lectures
Ι	Alphabet test, Analogy, Arithmetic Reasoning, Blood relations, Coding and Decoding, Inequalities, Logical Venn diagram, Seating Arrangements, Puzzles and Missing numbers	6L+2T+0P
П	Syllogism, Pattern completion and figure series, Embeded Figure and counting of figures, Cube & Dice, Paper cutting and folding, Data sufficiency, Course of Action, Critical, Reasoning, Analytical and decision making	5L+2T+0P
	Computer Basics:	
	Block diagram of Digital Computer, Classification of Computers, Memory System, Primary storage, Auxiliary memory, Cache memory, Computer Software (System/Application Software),	
	MS Word Basics: The word screen, Getting to word documents, typing and Revising text, Finding and Replacing, Editing and Proofing tools, Formatting text characters, Formatting	
	Paragraph, Document templates., Page set up, tables, Mail Merge, Macros, protecting documents, printing a document.	
III	MS-Excel	21+3P+3P
	Introduction, Worksheet basics, Creating worksheet, Heading information, Data & Text, Date & Time, Alphanumeric values, Saving & quitting worksheet, Opening and moving around in an existing worksheet, Toolbars and Menus, Excel shortcut and function keys, Working with single and multiple workbook, Working with formulae & cell referencing, Auto sum, coping formulae, Absolute & relative addressing, Worksheet with ranges, Formatting of worksheet, Previewing & Printing worksheet, Graphs and charts, Database, Creating and using macros, Multiple worksheets- concepts Introduction of Open-Source Applications: LibreOffice, OpenOffice and Google Docs etc.	



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U.P. STATE GOVERNMENT UNIVERSITY, (Recognised Under Section 2(f) & 12(B) of the UGC Act, 1956 & B.Tech. Approved by (AICTE)

Departm	ent of Commerce	B.Com. (Hons.) Syllabus und	ler NEP-2020
IV	Web Surfing: An Overview: working of Intern Mail, Components of E-Mail, Address Book, Browsers: Netscape Navigator, Microsoft Chrome, Mozilla Firefox, Tor, Search Engine etc., visiting web sites: Downloading. Cybe Information System, Type of information syste Characteristics, Introduction to Information Sec	et, Browsing the Internet, E- Troubleshooting in E-Mail, Internet Explorer, Google s like Google, DuckDuckGo er Security: Introduction to m, CIA model of Information curity,	3P+ 4T
	Need of Information Security, Cyber Security news, general issues related to cyber security, Business need, Ethical and Profession	y, phishing, spamming, fake al issues of security.	
Suggested Readings:			
Sharma, A., "How to prepare for Data Interpretation and Logical Reasoning for the CAT" McGraw			

Sharma, A., "How to prepare for Data Interpretation and Logical Reasoning for the CAT" McGraw Hill Education Pvt. Ltd., New Delhi, India, 2011, Ed. 5, ISBN 978 2007 070 481

Aggarwal, R.S., "A Modern Approach to Verbal and Non-verbal Reasoning" S. ChandPublishers New Delhi, India, 2010, ISBN 10: <u>8121905516</u>

Madan, Sushila, Introduction to Essential tools, Jain Book Agency, New Delhi/India, 2009, 5th ed.. Goel, Anita, Computer Fundamentals, Pearson Education, India, 2012

Michael E. Whitman and Herbert J. Mattord, "Principles of Information Security," Sixth Edition, Cengage Learning, 2017

Note: Course Books published in Hindi may be prescribed by the Universities.