AMRITSAR GROUP OF COLLEGES

DEPARTMENT OF MANAGEMENT STUDIES

STUDY SCHEME AND SYLLABUS OF

BACHELOR OF COMMERCE

B.Com (Hons)

BATCH 2025 ONWARDS

as per NEP 2020

(1^{st} and 2^{nd} Semester)

Study Scheme and Syllabus

1st and 2nd Semester

BACHELOR OF COMMERCE

B. Com (Hons)

For Batch 2025 onwards

Department of Management Studies

Amritsar Group of Colleges, Amritsar

Courses & Examination Scheme:

First Semester

Course Code	Course Type	Course Title	Load Allocation			Marks Distribution		Total Marks	Credits
			L	T	P	Internal	External		
BCOM 24101	Major 1	Business Organization and Management	4	0	0	40	60	100	4
BCOM 25102	Major 2	Financial Accounting	4	0	0	40	60	100	4
BCOM 24103	Minor 1	Managerial Economics	4	0	0	40	60	100	4
BCOM 24104	Interdisciplinary Course 1	Mercantile Law	3	0	0	40	60	100	3
AEC 24101	Ability Enhancement Course 1	Foundation Course in English-I	2	0	0	40	60	100	2
BCOMSEC 25101	Skill Enhancement Course 1	Basics of IT & Computerized Accounting	3	0	0	40	60	100	3
VAC 24101	Value Added Course 1	Universal Human Values	3	0	0	40	60	100	3
Total			**23**	**0**	**0**	**280**	**420**	**700**	**23**

Second Semester

Course Code	Course Type	Course Title	Load Allocation			Marks Distribution		Total Marks	Credits
			L	T	P	Internal	External		
BCOM 25201	Major 3	Cost Accounting	4	0	0	40	60	100	4
BCOM 24202	Major 4	Business Environment	4	0	0	40	60	100	4
BCOM 24203	Minor 2	Business Statistics	4	0	0	40	60	100	4
BCOM 24204	Interdisciplinary Course 2	Business Research Methods-I	3	0	0	40	60	100	3
AEC 24201	Ability Enhancement Course 2	Foundation Course in English-II	2	0	0	40	60	100	2
EMC 25101	Skill Enhancement Course 2	Entrepreneurship Setup and Launch	0	0	4	60	40	100	2
VAC 24201	Value Added Course 2	Environmental Studies & Sustainability	3	0	0	40	60	100	3
Total			**20**	**0**	**4**	**300**	**400**	**700**	**22**

1st Semester	BCOM 24101 Business Organization and Management				
Internal Marks	**40**		**L**	**T**	**P**
External Marks	**60**		**4**	**0**	**0**
Total Marks	**100**		**Credits**		**4**

Course Objective: - To acquaint the students with the fundamentals of managing business. It focuses on the basic roles, skills and functions of management, with special attention to managerial responsibility. The course will use and focus on Indian experiences, approaches and cases.

Course Outcomes: After studying the course, students will be able to:	
CO1	Describe evolution of management thoughts, concept of management and various forms of business organizations.
CO2	To learn about the functions of management and their different approaches such as MBO and decision making.
CO3	To understand concepts of social responsibility of business and issues regarding business ethics and ethical dilemma.
CO4	To analyse various organization structures and understanding the concept of departmentalization in the organization.
CO5	Explain about authority and responsibility, the concept of Centralization vs decentralization and coordination in an organization.
CO6	To understand the importance of motivation, staffing, recruitment and span of control in an organization.

PART	Content	CO
I	**Managemen**t: Meaning, definitions, nature and scope, functions of management. Managerial roles and skills, **Basic forms of Organizations:** Sole Proprietorship, Partnership, Joint stock company, HUF, Cooperative societies and trust. **Evolution of Management Thoughts and Thinkers**: scientific management, general administrative theories, quantitative approach, behavioural approach, systems approach, contingency approach.	CO1
	Planning: Nature, scope, objectives, and types of plans, planning process, **Business forecasting**: Concept and techniques, **MBO**: concept and process of MBO. **Decision Making**: process, types and techniques.	CO2
II	**Social Responsibility of Business**: Meaning and concept, significance, arguments against and in favour of social responsibility, approaches for measuring CSR. **Business Ethics**: Concept, issues and ethical dilemma.	CO3
III	**Organizing**: concept, nature, types, principles and process; Formal and Informal organizations, Organization chart, **Organization Structure**: different forms of organizational structure, factors affecting organization structure, features of a good organization. **Departmentalization:** concept and bases.	CO4
	Authority: Definition, types, Responsibility and Accountability, Delegation, Decentralization v/s Centralization, determinants of effective	CO5

	decentralization, **Line and Staff Authority**: Issues and Remedies, **Coordination:** types, techniques.	
IV	**Staffing**: concept, nature, importance and process of Recruitment and selection, **Motivation** – concept, importance, **Theories of Motivation**: Maslow's need hierarchy theory, Herzberg's theory, Theory X and theory Y, Vroom's Expectancy model. **Controlling**: function, process, types, and significance of controlling. **Span of Control:** Nature and significance.	CO6

References:

1. Harold Koontz, and Heinz Weihrich, Essentials of Management: An International Perspective, New Delhi, McGraw-Hill, 2010.
2. Richard L Daft, The New Era of Management, New Delhi, Thomson, 2007. Stephen P Robbins, Mary Coulter and Neharika Vohra, Management, New Delhi, Pearson, 2011.
3. V S P Rao & V H Krishna, Management, Excel Books
4. P. Subba Rao, Principles of Management, Himalaya Publishing Dubrin, Management: Concepts & Cases, Cengage Learning Ferrell, Business: A Changing World, Tata McGraw Hill
5. P C Tripathi & P N Reddy, principles of management, Mc Graw Hill
6. Mukherjee, Principles of Management and Organisational behaviour, Tata McGraw Hill.

1st Semester	BCOM 25102 Financial Accounting				
Internal Marks	**40**		**L**	**T**	**P**
External Marks	**60**		**4**	**0**	**0**
Total Marks	**100**		**Credits**		**4**

Course Objective: The aim course is to familiar students with basic concepts and principles of accounting and different types of accounts in business.

Course Outcomes: After studying the course, students will be able to:	
CO1	Comprehend the Basics of Accounting and learn to prepare a Profit and Loss Account and Balance Sheet for the Sole Proprietor and Partnership Firm
CO2	Apply the principles of GAAP to record financial transactions and analyze them for report preparation.
CO3	Understand the concept and develop practical knowledge of Joint Venture, and Consignment Accounts
CO4	Apply accounting principles to illustrate the preparation of Voyage Accounts for both complete and incomplete voyages.
CO5	Analyze financial data to evaluate performance and records in Departmental Accounts.
CO6	Understand the concept and process of Branch Accounts.

PART	Content	CO
I	**Basics of Accounting:** Accounting, Accountancy and Book-Keeping, Accounting equation, Accounting Cycle: Journal, Ledger and Trial Balance; Subsidiary books, **Financial Statements of Sole Proprietor and Partnership Firm (with adjustments):** Income Statement, Balance Sheet.	CO1
	Introduction to Financial Accounting: meaning, nature, scope, objectives, limitations. Accounting concepts and conventions (GAAP), Capital, Revenue and deferred revenue expenditure and receipts.	CO2
II	**Joint Venture:** Meaning, types, determination of profits under different methods. **Consignment Accounts:** Meaning, features, consignee's commission, account sales, distinction between joint venture & consignment, accounting treatment in the books of consignor & consignee.	CO3
III	**Voyage Accounts:** Meaning, accounting treatment in case of complete voyage & incomplete voyage.	CO4
	Departmental Accounts: Meaning, Objects, Advantages, Accounting procedure, Apportionment of Expenses and incomes, Interdepartmental transfers, Provision for unrealized profit.	CO5

IV	**Branch Accounts:** Features, Objects, Types of branches, Dependent and Independent Branches (Excluding Foreign Branches), Account Systems, Stock and Debtors System – Preparation of Consolidated Profit and Loss Account and Balance Sheet.	CO6

References:
Maheshwari, S.N. and Maheshwari, S.K, "*Financial Accounting*", 2009, Vikas Publishing House, New Delhi. Mukherjee, A. and Hanif, M., "*Financial Accounting*", 1st Edition, 2003, Tata McGrawHill. Sehgal, Ashok & Deepak, "*Financial Accounting"*, Taxman's Allied Services. Ramchandran, N. and Kakani, R.K., "*Financial Accounting for Management*", 2nd Edition, 2007, Tata McGrawHill. Tulsian, P. C. *"Financial Accounting", Person.*

1st Semester	BCOM 24103 Managerial Economics				
Internal Marks	**40**		**L**	**T**	**P**
External Marks	**60**		**4**	**0**	**0**
Total Marks	**100**		**Credits**		**4**

Course Objective: The objective of the paper is to acquaint the students with the economic concepts and principles and to enable them to use them to address business problems in a globalized economic environment.

Course Outcomes: After studying the course, students will be able to:	
CO1	Explain the basic concepts of managerial economics and apply the economic way of thinking to individual and business decisions.
CO2	Apply the knowledge of the mechanics of demand and indifference curves to solve practical problems.
CO3	Describe and estimate the production function and Return to scale
CO4	Analyze and explain the relationship between production, cost, and revenue theories.
CO5	Define and compare key characteristics and consequences of different market forms
CO6	Explain the basic concepts of supply and supply curves, and apply pricing concepts to real-world scenarios.

PART	Content	CO
I	**Introduction to Managerial Economics**: Meaning, Nature, Scope & Relationship with other disciplines, Role of managerial economics in decision Making, Opportunity Cost Principle, Production Possibility Curve, Incremental Concept, and Scarcity Concept.	CO1
	Demand: Demand and its Determination: **Demand function:** Determinants of demand; **Demand elasticity** – Price, Income and cross elasticity, Use of elasticity for analysing demand. **Demand forecasting**: Introduction and techniques. **Indifference Curve Analysis:** Meaning, Assumptions, Properties, Consumer Equilibrium, Importance of Indifference Analysis, Limitations of Indifference theory.	CO2
II	**Production Function:** Meaning, Concept of productivity and technology, Short Run and long run production function, Introduction to Isoquants; Least cost combination of inputs, Producer's equilibrium; Returns to scale.	CO3
III	**Theory of Cost:** Cost Concepts and Determinants of cost, short run and long run cost theory, Modern Theory of Cost, Relationship between cost and production function **Revenue Curve:** Concept of Revenue, Different Types of Revenues, concept and shapes of Total Revenue, Average revenue and marginal revenue, Relationship between Total Revenue, Average revenue and marginal revenue, Elasticity of Demand and Revenue relation	CO4
	Market Structure: Meaning, Assumptions and Equilibrium of Perfect	CO5

	Competition, Monopoly, Monopolistic Competition, Oligopoly: Price and output determination under collusive oligopoly, Price and output determination under non-collusive oligopoly.	
IV	**Supply:** Introduction to supply and supply curve. **Pricing**: Pricing practices; Commodity Pricing: Economics of advertisement costs; Types of pricing practices.	CO6

References:

1. D. M. Mithani, Managerial Economics Theory and Applications, Himalaya Publication Peterson and Lewis, Managerial Economic, Prentice Hall of India
2. Gupta, Managerial Economics, Tata McGraw Hills Geetika, Managerial Economics, Tata McGraw Hills D.N. Dwivedi, Managerial Economic, Vikas Publications
3. Koutsoyiannis, A Modern Micro Economics, Palgrave Macmillan Publishers, New Delhi.
4. H. L Ahuja Advanced Economic Analysis, S. Chand & Co. Ltd, New Delhi. 7.
5. G.S Gupta, Managerial Economics, Tata McGraw Hill.
6. K.K. Dewett, Modern Economic Theory, S. Chand Publication

1st Semester	BCOM 24104 Mercantile Law					
Internal Marks	**40**		**L**	**T**	**P**
External Marks	**60**		**3**	**0**	**0**
Total Marks	**100**		**Credits**		**3**

Course Objective: To provide the brief idea about the frame work of Indian Business Laws. To orient students, about the legal aspects of business. Along with these the course aims to familiarize the students with case law studies related to Business Laws.

Course Outcomes: After studying the course, students will be able to:	
CO1	Define the concept, approaches and application of Contract Act and essentials of a valid acceptance in business decision making.
CO2	Understand the concept, discharge of contract, remedies for breach of contract and Law of Indemnity and Guarantee, Law of Bailment and pledge.
CO3	Understand and apply the provisions of Partnership Act in business decision making.
CO4	Describe the provisions of The Sale of Goods Act 1930 and Formalities of the contract of sale.
CO5	Apply the provisions of Consumer Protection Act and Negotiable Instrument Act in business decision making.
CO6	To identify the Essential elements of promissory Note and Bill of Exchange, Acceptor, Acceptance for honour, Holder in Due Course of in business decision making.

Part	Content	CO
I	**Introduction to Contract Act:** Agreement, kinds of Agreements, Contract-kinds of contracts: Valid, Void, Voidable, Contingent and Quasi Contract and E contract, distinguish between agreement and contract. Offer or Proposal-definition, Essentials of Valid proposal or offer, counter offer, Standing or open offer, distinguish between offer and invitation to offer, Acceptance- definition, essentials of a valid acceptance, Promise. Communication of offer, acceptance and Revocation. Capacity to contract, Free Consent, Consideration, Legality of Object and Consideration.	CO1
	Performance and discharge of contract, remedies for breach of contract**. Law of Indemnity and Guarantee**, Law of Bailment and pledge, Law of Agency.	CO2
II	**Partnership Act:** Introduction to Partnership Act, Admission of Partner, Retirement and Death of Partner, Dissolution of Partnership Firm.	CO3
III	**The Sale of Goods Act 1930**: Introduction, definitions, Formalities of the contract of sale, Distinction between ‘sale’ and ‘agreement’ of sell, Distinction between ‘sale and hire-purchase agreement’, Conditions and Warranties, Transfer of property as between the seller and buyer Rights of an unpaid seller.	CO4
	Consumer Protection Act, 1986: Objectives, features and structure**. Negotiable Instrument Act:** Meaning and Characteristics of Negotiable Instrument, Operational rules of Evidence, Presumptions, classification of Negotiable Instruments.	CO5
IV	**Promissory Notes and Bills of Exchange,** Essential elements of promissory Note and Bill of Exchange, distinguish between Promissory note Bill of	CO6

	Exchange. Acceptor and Acceptance, definition of Acceptor, Acceptance for honour, Absolute and qualified or conditional acceptance, Drawer, Drawee in case of Need, Payee, Cheques, types of cheques and Penalties in case of dishonour of certain cheques, distinguish between cheque and Bill of exchange, Holder, Holder in Due Course, Rights and privileges of H.D.C. Payment in due course, Maturity of an Instrument**.**	

References:

1. Majumdar A.K. and Kapoor G.K. 'Company Law' Taxmann Publishers
2. C. L. 'Business Laws' Taxmann Publishers.
3. Kuchhal M. C. and Parkash D. 'Business Legislations for Managements' Vikas Publications.
4. Singhania V. K. and Singhania K. 'Direct Tax Laws and Practice' Taxmann Publishers.
5. Chawla, Garg and Sarin 'Mercantile Law' Kalyani Publishers

1st Semester	AEC 24101 Foundation Course in English-I				
Internal Marks:	**40**		**L**	**T**	**P**
External Marks:	**60**		**2**	**0**	**0**
Total Marks:	**100**		**Credits**		**2**

Course Outcomes: After studying the course, students will be able to:	
CO1	Understand the Need and Purpose of Communication.
CO2	Recognize the different signals of nonverbal Communication.
CO3	Enhance and practice advance vocabulary in day-to-day life
CO4	Understand the word formation in different contexts
CO5	Develop proficiency in reading skills
CO6	Activate and reinforce the Writing and critical thinking skills

Part	**Content**	**CO**
I	**Communication**- Meaning, Process, Kinds and Barriers	CO1
	Verbal and Non-Verbal Communication- Body language, Kinesics, Para-language and Proxemics	CO2
II	**Vocabulary Building**- Building Vocabulary for everyday communication expanding academic and professional understanding	CO3
III	**Prefix, Suffix and Collocation-** Understanding and Usage in various contexts	CO4
IV	**Reading**- Meaning, Importance, Gears of Reading and Effective Reading Skills	CO5
	Reading Practice- Unseen Comprehension Passages	CO6

References

- Technical Communication (Paperback, Meenakshi Raman, Sangeeta Sharma
- Essentials of English Grammar & Composition by N.K Aggarwal
- Black Book of English Vocabulary May 2024 by Nikhil Gupta

1st Semester	BCOMSEC 25101 Basics of IT & Computerized Accounting				
Internal Marks	**40**		**L**	**T**	**P**
External Marks	**60**		**3**	**0**	**0**
Total Marks	**100**		**Credits**		**3**

Course Objective: This course aims to provide a basic understanding of Information Technology and internet applications in business. It develops practical skills in MS Word, PowerPoint, and Excel for document creation, presentations, and data analysis. The course also introduces computerized accounting systems and offers hands-on experience with Tally ERP 9 for managing financial records and generating reports.

Course Outcomes: After studying the course, students will be able to:	
CO1	Understand the role of IT, internet technologies in business and its applications.
CO2	Create and manage professional documents using MS Word with advanced formatting.
CO3	Develop and manage business presentations using MS PowerPoint and perform data analysis and visualization using MS Excel tools.
CO4	To understand computerized accounting, its features, benefits, limitations, and comparison with manual accounting.
CO5	To gain practical knowledge of Tally ERP 9, including company creation, ledgers, and voucher entry.
CO6	To learn report generation in Tally ERP 9, including final accounts, trial balance, and other key financial statements

Unit	Content	CO
I	**Information Technology:** Introduction of IT, its role in business, types of information system and their managerial roles. **Internet and its application in Business:** Role, IP addressing, URLs, internet protocols (FTP, HTTP, TELNET).	CO1
	MS-Word: Creating, Saving, Opening, Importing, Exporting and Inserting document, Formatting pages, Alignment, Paragraphs and Sections, creating lists and numberings Formatting Commands: Headings, Styles, Fonts and Size editing, Viewing Text, Finding and Replacing text, Headers and Footers, Inserting page breaks, Page numbers, mail merge.	CO2
II	**MS-PowerPoint**: Creating, Saving, Opening, existing presentation, Design Template, Blank Presentation the Slide Sorter View, Slide Show, Inserting pictures and graphics and Printing Slides. **MS-Excel**: Creating, Saving, Opening, Spreadsheet, Formatting numbers and Text, Graph and Chart Formatting Commands, Menu Bar, Toolbars, Producing Charges, Protecting Cell Macro, Spell Checking, Cell Editing.	CO3
III	**Introduction to Computerised Accounting:** Meaning, Features, Advantages and Limitations. Manual Accounting versus Computerised Accounting systems: Special aspects of computerised Accounting,	CO4

	Introduction to Accounting Packages. Tally, Salient Features of Tally ERP 9, Getting Started with Tally ERP 9: Start Up, Components of Tally ERP 9. Creating a company, Company Info. Process of creating Ledgers and Vouchers, Purchase and Sales Voucher,	CO5
IV	**Final Account and report generation-** Display/Reports in Tally ERP 9. Accounting Reports Display in TALLY: Working with Trial Balance, Books and Registers, Cash Book, Bank Book, Balance Sheet.	CO6

References:

1. Nadhani, A.K (2018): Tally ERP 9 Training Guide, BPB Publications, New Delhi.
2. Singh, Shraddha & Mehra, Navneet (2015): "Tally ERP 9 (Power of Simplicity): Software for Business and Accounts", V and S Publishers, New Delhi.
3. Tally Education Private Ltd. (2015), "Computerised Accounting Using Tally. ERP 9", Sahaj Enterprises

1st Semester	VAC 24101 Universal Human Values				
Internal Marks:	**40**		**L**	**T**	**P**
External Marks:	**60**		**3**	**0**	**0**
Total Marks:	**100**		**Credits**		**3**

Course Outcomes: After studying the course, students will be able to:	
CO1	Understand the Need and Process of Value Education.
CO2	Identify and Analyze Basic Human Aspirations.
CO3	Analyze the Needs and Activities of Self and Body.
CO4	Harmony in the Self and Body
CO5	Identify and Understand the Comprehensive Human Goal.
CO6	Understand Existence as Co-existence at all levels

Part	**Content**	**CO**
I	Introduction to Value Education, Self-Exploration as the Process of Value Education	CO1
	Basic Human Aspirations and the Program to fulfil Basic Human Aspirations	CO2
II	Understanding the Human Being as Co-existence of SELF (I) and BODY	CO3
III	Understanding Harmony in the SELF and the BODY	CO4
	Harmony in the Family, Extending relationship from Family to Society.	CO5
IV	Harmony in Nature and the Holistic perception of Harmony in Existence	CO6

References:

- A Foundation Course in Human Values and Professional Ethics by R R Gaur, R Sangal& G P Bagaria
- Ethics and Human Values by S. Abdul Sattar.
- Human Values by Dr. Kshitiz Jain.

2nd Semester	**BCOM 25201 Cost Accounting**				
Internal Marks	**40**		**L**	**T**	**P**
External Marks	**60**		**4**	**0**	**0**
Total Marks	**100**		**Credits**		**4**

Course Objective: The main aim of this course is to familiarize the students with the basics of Cost accounting and acquaint them with the application of Cost Accounting tools and techniques to aid managerial decision-making. It also aims at making them aware of various latest developments in this field.

Course Outcomes: After studying the course, students will be able to:	
CO1	Define and describe the basic concepts, objectives, nature, and scope of cost accounting.
CO2	Explain and interpret various cost concepts and prepare a cost sheet to understand the composition of cost.
CO3	Calculate and analyze material, labour, overhead, and sales variances to compare planned versus actual performance.
CO4	Describe and discuss the concept of reconciliation between cost and financial accounts and explain process costing and contract costing.
CO5	Apply marginal costing and budgetary control techniques for managerial decision-making and evaluate their effectiveness in different business scenarios.
CO6	Explain contemporary developments and emerging trends in cost accounting.

Part	**Content**	**CO**
I	**Cost Accounting:** Meaning, Objectives, Nature and Scope, Comparison between Cost, financial and management accounting – Application of Cost Accounting – Designing and Installation of Cost Accounting System.	CO1
	Cost Concepts: Cost Classification, Cost Unit – Cost Center – Elements of Cost – **Preparation of Cost Sheet**, Tenders and Quotations	CO2
II	**Material:** Purchase, Storage and Material Control, Setting of Levels of Stock, Inventory Control Techniques. Methods of Pricing Material Issues. **Labour**: Meaning and Components of Labour Cost. 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, Machine Hour Rate.	CO3
III	**Reconciliation of Cost and Financial Accounts:** Need for reconciliation-Reasons for difference in profits-Problems on preparation of Reconciliation statements, Process Costing, Contract Costing,	CO4
	Methods of Costing: Marginal Costing and Cost- Volume Profit Analysis (Basics). **Budgetary Control:** Concept, Classification, Cash and flexible budgets, Zero Base Budgeting.	CO5
IV	**Contemporary Developments in Costing:** Activity-Based Costing, Just in Time (JIT), Target Costing, Life Cycle Costing, Value Analysis, Kaizen Costing, Total Quality Management, Back-flush Costing.	CO6

References:

1. Arora, M. N. (2017). Cost Accounting: Principles & Practice. 12th Edition, Vikas publishing house.
2. Dutta, M. (2013), Cost Accounting – Principles & Practice, 12th Edition, Pearson
3. Horngren, C. T. (2017). Cost accounting: A Managerial Emphasis, 16th Edition Pearson Education India.
4. Jain S.P & Narang K.L. (2017). Advanced Cost Accounting, 17/e, Kalyani Publishers.
5. Jain, P. K. & Khan, M, Y, (2017). Cost Accounting. 2nd Edition, Tata McGraw- Hill Education.
6. Kishore, R. M. (2016). Cost and Management Accounting.6th Edition, Taxmann Publications.
7. Kishore, R. M. (2017). Strategic Cost Management. 5th Edition, Taxmann Publications.
8. Lall, Nigam and Jain I.C. (2013). Cost Accounting, Principles, Methods and Techniques, PHI Pvt. Ltd, New Delhi.
9. Saxena VK & Vashist CD (2015). Advanced Cost & Management Accounting, Sultan Chand.

2nd Semester	BCOM 24202 Business Environment				
Internal Marks	**40**		**L**	**T**	**P**
External Marks	**60**		**4**	**0**	**0**
Total Marks	**100**		**Credits**		**4**

Course Objective: The main objective of this course is to acquaint students with the issues of business environment in which corporate sector has to operate, to familiarize them with the techniques available for scanning and monitoring the environment and to provide some basic knowledge about international environment pertaining to business

Course Outcomes: After studying the course, students will be able to:	
CO1	Recall and describe the environment in which businesses operate, including the economic, operational, and financial frameworks.
CO2	Explain the relationships between government and business and interpret their mutual influences.
CO3	Understand and describe the various constituents of the local, liberal, and global business environments.
CO4	Identify and analyze the structural components of the socio-cultural and technological environment and apply this understanding to business situations.
CO5	Demonstrate critical thinking and communication skills in contexts relating to public and private sector operations.
CO6	Describe the functioning of various institutions in the international business environment and explain concepts related to SDGs and MDGs.

Part	Content	CO
I	**Introduction to Business Environment**: Nature and Significance, Components of corporate Environment, Techniques of Environment Scanning**. Economic Environment of Business**: Economic Systems. Economic Planning in India, Brief idea of Industrial Policy, Fiscal policy, Monetary policy and EXIM policy.	CO1
	Political and Legal Environment of Business: Three political institutions: Legislature, Executive and Judiciary. Foreign Exchange Management Act (FEMA), Consumer Protection Act.	CO2
II	**Introduction to Liberalization, Privatization and Globalization:** Factors facilitating and impeding globalization in India.	CO3
III	**Socio- Cultural Environment:** Critical elements of socio-cultural Environment. Social responsibility of business. Business Ethics and Corporate Social Responsibility. Technological Environment.	CO4
	Public Sector-Changing Role of Public Sector - Relevance of public sector – Public Sector reforms. Regulatory framework with reference to Banking and Security Market.	CO5
IV	**International Business Environment:** Multinational Corporations-Benefits and Problems. Mergers and acquisitions - reasons - trends - Advantages and Disadvantages. WTO. SDGs , MDGs. IMF. Regional Groupings**.**	CO6

References:
Aswathappa, K: Essentials of Business Environment-Text, Cases and Exercises Himalya Publishing House (13th Revised Edition-2016) Cherunilam, Fransis– Business Environment- Text and Cases, Himalya Publishing House Pvt. Ltd. (20th Edition-2011) Paul, Justin-Business Environment- Text and Cases-McGraw Hill Education (India) Private Limited. (4th Revised Edition-2018) Rama Chandara, Archana and Ravi-Business Environment. Himalya Publishing House Pvt. Ltd. (NewEdition-2017) Sheikh, Saleem and Sahu Jayadev, Business Environment, Pearson.

2nd Semester	BCOM 24203 Business Statistics				
Internal Marks	40		L	T	P
External Marks	60		4	0	0
Total Marks	100		Credits		4

Course Objective: The course aims to familiarize students with the basic statistical tools used to summarize and analyze quantitative information for decision making. Analysis of numbers is required for taking decisions related to every aspect of business

Course Outcomes: After studying the course, students will be able to:	
CO1	**Comprehend** the fundamental concepts of statistics and **identify** various sources of data.
CO2	**Understand** the basic concepts of sampling and population.
CO3	**Apply** statistical techniques to calculate arithmetic mean, median, and mode.
CO4	**Understand** the basics of variation and sampling distribution.
CO5	**Recall** the concepts of correlation, regression analysis, and their applications.
CO6	**Acquaint** with the prerequisite knowledge required to understand probability and **explain** basic applications of probability theory.

Part	Content	CO
I	**Introduction to Statistics:** Meaning, Definitions, Features of statistics, Importance, Functions, Scope and Limitations of Statistics. Data Collection: Sources of Primary and Secondary data. Presentation of Data. Frequency distribution.	CO1
	Sampling Concepts: Meaning of Population and Sample, Parameters and Statistics, Probability and Non-Probability Sampling Methods including Simple Random Sample, Stratified Sampling, Systematic Sampling, Judgement Sampling and Convenience Sampling.	CO2
II	**Measures of Central Tendency:** Mathematical averages including arithmetic mean, geometric mean and harmonic mean, properties and applications. Positional Averages: Mode and median (and other partition values including quartiles, deciles and percentile. Graphic presentation of measures of central tendency**.**	CO3
III	**Measures of Variation:** Absolute and relative measures. Range, quartile deviation, mean deviation, standard deviation and their coefficients. Properties of Standard Deviation and Variance. **Sampling Distribution:** Concept of Sampling Distribution, Formulation of Sampling Distribution of Mean and Sampling distribution of standard deviation/Variance.	CO4
	Simple Correlation Analysis: Meaning of Correlation, Simple, multiple and partial, linear and nonlinear correlation, correlation and causation, scatter diagram, Pearson's correlation coefficient and Rank Correlation. **Simple Regression Analysis:** Meaning of Regression, Principle of least square and regression analysis, application of regression coefficient, properties of regression coefficient.	CO5
IV	**Theory of Probability:** Meaning of Probability, Approaches to the calculation of probability, calculation of event probabilities, **Probability Distribution:**	CO6

	Binomial Distribution: Probability Distribution function, Constants, Shape, Fitting of Binomial Distribution, Poisson Distribution, **Normal Distribution**: Probability Distribution Function, Properties of Normal Curve, Calculation of Probabilities.	

References:

Levin, Richard and David S. Rubin. "Statistics for Management". Prentice Hall of India, New Delhi.
Chandan, J.S., "Statistics for Business and Economics", Vikas Publishing House Pvt. Ltd.
Render, B. and Stair, R. M. Jr., "Quantitative Analysis for Management", Prentice– Hall of India, New Delhi.
Gupta C B, Gupta V, "An Introduction to Statistical Methods", Vikas Publications.
Siegel, Andrew F, Practical Business Statistics. International Edition, McGraw Hill
Berenson, L.M., Krehbiel, T.C., Vishwanathan, P.K. and Levine, D.M., Business Statistics: A First Course, Pearson Education.

2nd Semester	**BCOM 24204 Business Research Methods -I**				
Internal Marks	**40**		**L**	**T**	**P**
External Marks	**60**		**3**	**0**	**0**
Total Marks	**100**		**Credits**		**3**

Course Objective: The course aims at equipping students with an understanding of the research process tools and techniques in order to facilitate managerial decision making.

Course Outcomes: After studying the course, students will be able to:	
CO1	Explain the objectives, process, and scope of research, differentiate types of research, and identify a research problem.
CO2	Describe the concept of research design and formulate a hypothesis.
CO3	Compare various sampling techniques, including probability methods, and apply appropriate data collection methods.
CO4	Identify and classify the levels of measurement and different scaling techniques.
CO5	Develop effective questionnaires by applying guidelines and types, and illustrate the use of observation research.
CO6	Apply methods of data preparation and construct a research report.

Unit	**Content**	**CO**
I	**Research Methodology:** Definition, Oobjectives, Nature and Scope of research, Application of research. Process of research and limitations. Types of Research. Challenges for ideal research, Identification and formulation of Research Problem.	CO1
II	**Research Design:** Meaning, importance of research design. Choice of Research Design, Types of Research Design: Descriptive research design, Exploratory research design and experimental research design. **Concept of Hypothesis:** Formulation of hypothesis: Null and Alternate Hypothesis.	CO2
	Sampling: Advantages and Limitation of Sampling, Sampling process, Types of Sampling: Non-probability sampling techniques, Probability sampling techniques, Sampling and non-sampling errors. Concept of sampling distribution.	CO3
III	**Measurement Concept, Levels of measurement**—Nominal, Ordinal, Interval and Ratio Attitude Measurement: Comparative scaling techniques, non-comparative scaling techniques, Guidelines for deciding scales.	CO4
	Questionnaire Designing: Types, Guidelines for developing a good questionnaire. **Observation Research:** Meaning and types of Observation Research and Observational Variables. Reliability: meaning and types, Validity: Meaning and types.	CO5

IV	**Data Preparation and Analysis:** Editing, Coding, Cross Tabulation and Practices through Excel (Basic Concepts) **Report Writing:** Layout of the report, Importance of report writing, Guidelines for preparing and evaluating a research report, Ethical issues and dilemmas in business research.	CO6

References:

1. K.V. Rao: Research Methodology, Sterling Publishers,
2. Srivastava and Rego: Business Research Methodology Tata McGraw Hill
3. Rajinder Nargundhkar: Marketing Research, Tata McGraw Hill
4. Cooper and Schindler, Business Research Methods, Tata McGraw Hill
5. C.R. Kothari: Research Methodology, New Age International Publishers

2nd Semester	AEC 24201 Foundation Course in English-II				
Program: BCA/BBA/B.Com/BHMCT/BSc.FD					
Internal Marks:	**40**		**L**	**T**	**P**
External Marks:	**60**		**2**	**0**	**0**
Total Marks:	**100**		**Credits**		**2**

Course Outcomes: After studying the course, students will be able to:	
CO1	Demonstrate effective listening skills to enhance communication
CO2	Apply fundamental grammar rules in writing and speaking
CO3	Summarize information from various sources to assess their understanding
CO4	Enhance their understanding of vocabulary in various contexts
CO5	Understand the fundamentals of business letter writing
CO6	Develop their ability to connect literary themes to real world contexts

Part	Content	CO
I	**Developing Effective Listening Skills-** Listening v/s Hearing, Poor Listening v/s Effective Listening, Advantages of Good Listening, Types of Listening, Barriers to Effective Listening	CO1
	Essentials of Grammar- Parts of Speech, Subject-Verb Agreement	CO2
II	**The Art of Condensation-** Forms of Condensation, Principles of the Art of the Condensation, Steps for Writing an Effective Precis, Writing Precise of given passages.	CO3
III	**Vocabulary Building**- Idioms, One-word Substitution, Homonyms, Homophones	CO4
IV	**Business Letters-** Difference between Personal and Business Letter, Purposes of Business Letter, Layout of Business Letters, Components of Business Letter, Types of Business Letters	CO5
	Text- 'Where the Mind is without Fear' by Rabindranath Tagore and 'The School for Sympathy' by E.V. Lucas	CO6

References

- Technical Communication (Paperback, Meenakshi Raman, Sangeeta Sharma)
- Communication Skills by Sanjay Kumar, Pushp Lata, Second Edition, Oxford University Press
- Professional Communication by Aruna Koneru, The McGraw- Hills Companies

2nd Semester	EMC 25101 Entrepreneurship Setup and Launch				
Internal Marks	**60**		**L**	**T**	**P**
External Marks	**40**		**0**	**0**	**4**
Total Marks	**100**		**Credits**		**2**

Introduction:
This semester lays the foundation for the learner to understand what entrepreneurship is, beyond just starting a business. It introduces key ideas like problem-solving, value creation, and self-awareness. The learner will begin exploring basic business concepts while discovering their own interests and strengths.

Learners Objective:

1. Understand the core concepts of entrepreneurship through relatable, real-life examples.
2. Begin to see themselves as problem-solvers and creators.
3. Learn about business paths and choose one to try based on interest or local fit.
4. Launch a micro-hustle (online or offline) to earn their first income.
5. Build confidence and self-belief by doing.

Outcome: By the end of this semester, learners will start a simple business activity, earn their first income, and build belief in their ability to do business.

Guiding Principles/Approach:
This syllabus is built on principles of experiential learning, growth mindset development, and identity-first learning. Drawing from learning science and behavior design, the course shifts students from passive learning to *active doing*, where they try out small business activities in real contexts. The design helps students not just learn entrepreneurship but begin to see themselves as entrepreneurs. Emphasis is placed on *small wins, peer collaboration, and locally relevant opportunities* to ensure learning feels achievable and connected to their realities. The curriculum focuses on conceptual understanding without heavy theory, combining *practical action, reflection, and collaboration. By making progress visible and success feel possible, it plants the seeds of self-reliance, initiative, and long-term motivation.*
Semester Syllabus:
Format: 12 weeks, 4 hours/week | 2 credits
Revenue Target: ₹10,000

Week	Learning Goal	Measurable Outcome
1	Understand what entrepreneurship is and who can be an entrepreneur	Students define entrepreneurship in their own words and list 2entrepreneursfrom Their local area or community
2	Connect personal identity to Entrepreneurship (strengths, interests, struggles)	Students create a “value map” showing how Ask ill/interest/problem from their life could become a business opportunity

3	Learn about 5 business paths: content creation, drop-shipping, cloud kitchen/food business, gig Economy and local services	Students explore 1–2 examples from each domain and share one they're most curious to try and why
4	Choose a path and generate a basic business idea	Students write down a clear offer (what, for whom, why) and one way to reach their Customer
5	Take first real action: message, Post, pitch, or sell	Studentsreachouttoorserve1realpotential Customer and record what happened
6	Reflect on first attempt and share with peers	Students share their result, a challenge faced, And one idea to improve next time
7	Improve and try again: aim for first ₹100	Students apply a change, try again, and aim tomaketheirfirst₹100orgetmeaningful response
8	Learn how to identify and understand your target customer	Students talk to 2 potential customers or observe them and list 3 insights about their Needs
9	Learn how to survey our target audience better	Students improve one part of their offer (product, delivery, messaging, or interaction) based on customer feedback or Need
10	Explore core entrepreneurial Values (resilience, honesty, effort)	Studentsreflecton1valuethey're building And show it in a business task or peer story
11	Focus on earning and staying consistent	Students complete a second earning task and track their consistency (e.g., same product or Message for 3 days)
12	Reflection earnings, grit, and how to keep going	Students record total earnings, one resilience moment, and one support system or habit They 'll continue with

Weekly Component:

Component	**Duration**	**Description**
Learning Module	~1.5hrs	- Introduces key concept in a simple and engaging way - Includes, examples, and1–2interactivediscussionsor quizzes
Action Lab	~2hrs	- Hands-on task on the weekly concept - Includes step-by-step guidance, templates, and worksheets - Ends with a submission (e.g., video, reflection, or proof of action)
Resources	Self-paced	-Supplementary videos, short readings, real-life stories, and tools to deepen understanding at their own pace

Evaluation Criteria

Evaluation Component	Description	Weightage
Weekly Task Completion	Timely submission of weekly tasks including reflections, activities, quizzes etc.	40%
Target Completion	Performance-based evaluation on hitting **revenue or Profit targets** (e.g. generating ₹10,000 revenue)	30%
Final Project	A comprehensive project based on the semester's Theme	30%

Week 1: What is Entrepreneurship? Who Can Be an entrepreneur?

INTRODUCTION: Could *You* be an entrepreneur?
When people hear "entrepreneur," they often think it means having a company, investors, or an MBA. Some even believe it's only for toppers or those with high grades. But entrepreneurship is more about mindset than qualifications: it's about seeing a problem and doing something about it. Like someone who starts selling snacks because their school canteen is always shut, or a friend who fixes broken chargers for others. If you've ever spotted a need and thought, "I can solve this," - you've already taken your first step.

Component 1: Learning Module (~1.5 hours) Unit 1:
What is Entrepreneurship?

1. *Solving problems or creating value in exchange for money*.
2. Entrepreneurship is not just about starting a company: it's about initiative, resourcefulness, and value creation.
3. Different types of entrepreneurs: small shop owners, street vendors, YouTubers, local tailors, mechanics, and more.
4. Entrepreneurs build opportunities instead of waiting for them.

Simple Slide/Visual Aid Tip:
A circle that says "Problem", an arrow pointing to "Solution", then an arrow to "Earn". That's entrepreneurship.
<A video that visually shows how entrepreneurship starts with spotting a problem (e.g., long food lines), creating a solution (e.g., pre-order lunch service), and earning from it: illustrating the simple flow: Problem → Solution → Earn>

MCQ 1
Q: What best describes entrepreneurship?

. A. Getting a job in a company

. B. Solving problems for others and earning from it

. C. Studying business in college

. D. Buying expensive things

Feedback:

1. *Correct! Entrepreneurs solve problems or offer value and get paid for it.*

2. *Not quite! Entrepreneurship is about creating something useful, not just getting a job or studying.*

Unit 2: Who Can Be an entrepreneur?

Entrepreneurship starts with spotting a problem, finding a solution, and creating value. Today, anyone with a phone and an internet connection can start a business: money helps, but mindset and initiative matter more at the start.

You just need:

1. A problem to solve
2. A simple skill or product
3. The courage to start small

Examples Carousel (Swipeable cards)

1. **Pooja (India)** – Sells handmade rakhis on Instagram, learned designing on YouTube.

Problem she saw*: Expensive or generic rakhis in the market; no personal touch.*

2. Luis (Mexico) – Repairs used phones in his garage, now has loyal customers.

Problem he saw*: Many people couldn’t afford new phones or didn’t trust local repair shops.*

3. Sana (Kolkata) – Started Tiffin delivery from her home kitchen, now earns ₹500/day.

Problem she saw*: Office workers struggled to find affordable, homemade meals.*

4. Sal Khan (USA) – Started Khan Academy with YouTube lessons to help his cousin.

Problem he saw*: His cousin needed help with math, but good learning resources were hard to access.*

MCQ

Q: Which of these can be a form of entrepreneurship?

. Making reels on skincare tips and selling homemade face packs

. Buying new clothes from malls

. Studying engineering

Feedback:

1. Playing games without sharing or streaming *Correct! Sharing useful tips + selling a product = solving a need!*

2.*Try again! Entrepreneurship is about creating value and helping others.*

Reflection Prompt

1. If you had to earn ₹100 this week, what would you do?

Component 2: Action Lab (~2 hours) Task

Find & learn from 2 Entrepreneurs Near You

Steps (Checklist):

1. Look around your neighborhood or online: find 2 people who earn through their own work
2. Ask or observe:
   a. What do they do?

b. How do they earn?
c. What makes them entrepreneurial?

3. Use the **Entrepreneur Tracker Template** (available in the resources tab)

Final Deliverable
Learner submits:
1. A short definition of entrepreneurship (in their words)
2. 2 entries from the Entrepreneur Tracker (name, what they do, what learner learned)

→ Submitted in the submissions tab.

Supplementary Resources (Optional)
1. Danny O'Neill - Getting started | Entrepreneurship | Khan Academy
2. The Better India – Stories of local entrepreneurs

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Week 2: Can I Be an entrepreneur?

INTRO – What Makes an entrepreneur?
You don't need a suit, a degree, or a lot of money to be an entrepreneur.
You need one thing: a mindset. Entrepreneurs notice problems around them: and do something about it. From the boy fixing bikes outside his house to the girl teaching dance on Instagram, they all started small. What matters most is not what you have: it's how you think and act.

Component 1: Learning Module (~1.5 hours)

Unit 1: What Makes an entrepreneur?
Key Concepts:
1. **Entrepreneurs are driven by curiosity**: they ask questions, explore possibilities, and seek better ways to do things.
2. **They take initiative**: they act, experiment, and create using limited resources with creativity and courage
3. **They learn by doing**: embracing mistakes as stepping stones to progress.
4**. They take full ownership**: one day they're the marketer, the delivery person, and the customer support, all in one.
5. **They are resilient:** they persist through challenges, adapt to change, and keep moving forward with purpose.

Real-Life Examples:
1. Nithin & Nikhil Kamath (Zerodha) – Started India's largest stock brokerage without formal degrees or external funding, just deep curiosity about stock markets and a desire to simplify investing.
2. *Qualities: Took initiative early and stayed persistent through challenges.*
3. Prajakta Koli (MostlySane) – Started by making comedy sketches about everyday Indian life: family, school, relationships: and became one of India's top digital creators.
4. *Qualities: Stayed consistent, adapted over time, and built strong audience trust.*
5. Tilak Mehta (Paper n Parcels) – As a teenager, launched a courier startup using Mumbai's dabbawala network for delivery.

6. *Qualities: Thought creatively and acted with confidence at a young age.*

Unit 2: Start Small: Build Ideas from What You Know

In the last unit, you learned that entrepreneurs don't just have ideas: they act, solve problems, and use what they have.
But the big question now is:
"What can I offer?"
That's where the Value Map comes in. It helps you take your first step toward thinking and acting like an entrepreneur: in your own way.

What is a Value Map?

A Value Map connects three simple things:

A. **What people around you need**

→ *Look around: is there something people often struggle with or something that could be better?*

B. **What you *enjoy* or are *willing to try*** → *You don't need to be an expert. Start with small things you like doing: talking to people, fixing, organizing, helping, designing, or learning something new.*

→ *Even if you're just curious about something: that's enough to begin.*

C. **What solution you can create**

→ *Use what you enjoy or are learning to try solving a real need around you: even in a small way*

Visuals:
3 overlapping circles:

"People Need"

"I Can"

"My Offer"

Examples:
1. People Need → Affordable meals
I Can → Cook + have access to home kitchen My Offer → ₹40 tiffin service
2. People Need → Study tips in Punjabi I Can → Speak clearly + love teaching
My Offer → 3-minute video tips on Instagram
MCQ
Q: What's the first step to being an entrepreneur?

. Waiting for the perfect idea

. Solving a problem with your skills

. Buying a shop

. Studying for years

Feedback:

1. *Correct! Entrepreneurs start by solving small problems using what they already have.*

2. *Try again! It's not about waiting: it's about starting.*

Reflection Prompt
1. If someone gave you ₹500 and asked you to earn from it, what would you do?

Component 2: Action Lab (~2 hours)
Task: Create Your Personal Value Map Steps (checklist in app):

1. Think of 2–3 problems people face around you (hunger, phone repair, boredom, etc.)
2. List your own skills, interests, or resources.
3. Match each problem with something you could offer.
4. Use the **Value Map Template in the resources** to organize your ideas.

Final Deliverable (Submitted in App):

1. Your completed **Value Map** (in 3 columns: Need, Skill, Offer)
2. Highlight **1 idea** you'd like to explore for your future hustle

Supplementary Resources (Optional)

1. "Start with Why" by Simon Sinek
2. 10 Characteristics of Successful Entrepreneurs | Business: Explained

2nd Semester	Course Name: Environmental Studies & Sustainability				
	Course Code: VAC 24201				
	Program: BCA/BBA/B.Com/BHMCT/BSc.FD				
Internal Marks:	**40**		**L**	**T**	**P**
External Marks:	**60**		**3**	**0**	**0**
Total Marks:	**100**		**Credits**		**3**

Prerequisite: Students must have the basic understanding of the Environment

Course Outcomes: After studying the course, students will be able to:	
CO1	Attribute the knowledge of multidisciplinary nature of environmental studies.
CO2	Understand the Climatic conditions and its adaptation and mitigation techniques.
CO3	Evaluate the interlink between biotic and abiotic components of ecosystem.
CO4	Differentiate the terms of biodiversity and understand its role in society.
CO5	Apply the knowledge to understand the problems of pollution and its remedies by citing the case studies.
CO6	Relate the importance of environmental sciences for sustainable approach.

Part	Content	CO
I	**Introduction to Environmental Studies:** Multidisciplinary nature of Environmental Studies, Scope and Importance, Role of an individual and IT in protection, Need for public awareness.	CO1
	Climate Change: Climate change, it's causes and consequences, Adaptation and mitigation techniques for climate change, case studies on the survival of dolphins, IPCC and its laws, Economic conditions of the world related to climate change	CO2
II	**Ecosystem:** Structure and function of ecosystem, Energy flow, Food Chain and Food Web, Ecological Pyramids	CO3
III	**Biodiversity:** Levels of biodiversity, India as a mega-biodiversity nation, Hotspots of biodiversity, Threats to biodiversity, Conservation of biodiversity, Values of biodiversity.	CO4
	Environmental Pollution: Types, Causes, effects and controls (Air, Water, Soil, Noise and Nuclear Hazards) Human Health Risks, Solid Waste Management, Pollution case studies, study of various types of wastes produced and their dumping spots and the consequences	CO5
IV	**Environmental and Social Issues:** Climate change, Global Warming, Ozone layer Depletion, Acid Rain and impacts on Human communities and agriculture, Case Study of Taj Mahal, Wildlife Protection Act, Forest Conservation Act.	CO6
	Human Population and Environment: Human Population Growth; Impacts on the Environment, Human health and Welfare; Disaster Management: Floods, Earthquakes, Cyclone and Landslides.	

	Environmental Communication and Public Awareness, Case Studies (e.g., CNG Vehicles in India)	

Field Work
• Visit to a local polluted site- Urban/ Rural/ Industrial/ Agricultural • Study of common Plants, Insects, Birds • Study of simple ecosystem pond

References:

- Environmental Studies by S.M. Saxena
- Environmental Sciences by Jaswinder Kaur
- Introductory environmental studies by Dr. S.K. Bhasin, Dr. Varinder Kaur
- Climate Change Adaptation and Mitigation by James M. Vose