

Department of Commerce & Business Studies, Jamia Millia Islamia, New Delhi
B.Com. (Hons) 4 Years (Regular & Self-Finance): Programme Structure as per NEP 2020
NEP Current Batch (2025-2026 Session)

NEP Current Batch (2025-2026 Session)								
SEMESTER - I								
Paper Code	Paper Title	Paper Type	Credit	Practical /Viva Voce Marks	Theory Marks/ Project Evaluation	Internal Marks	Total Marks	Weekly Hours
24-BCH-C-101	Financial Accounting	Major-1	4	-	60	40	100	4
24-BCH-C-102	Business Law	Major-2	4	-	60	40	100	4
24-BCH-M-103	Principle of Management	Minor-1	4	-	60	40	100	4
24-BCH-T-104	Information Technology in Business	MD-1	3	-	45	30	75	3
BLE-AEC	General English-I	AEC-1	2	-	30	20	50	2
24-BCH-V-105	Marketing Management	VAC-1	2	-	30	20	50	2
24-BCH-S-106	Business Communication	SEC-1	3	-	45	30	75	3
BLU-013	General Urdu-I	Compulsory Qualifying -I	2	-	30	20	50	2
BIS-012	Islamiat/HRS/IRC-I	Compulsory Qualifying -I	2	-	30	20	50	2
Total			22 credits					
SEMESTER - II								
Paper Code	Paper Title	Paper Type	Credit	Practical /Viva Voce Marks	Theory Marks/ Project Evaluation	Internal Marks	Total Marks	Weekly Hours
24-BCH-C-201	Business Mathematics	Major-3	4	-	60	40	100	4
24-BCH-C-202	Corporate Law	Major-4	4	-	60	40	100	4
24-BCH-M-203	Business Environment	Minor-2	4	-	60	40	100	4
24-BCH-T-204	Environmental Studies	MD-2	3	-	45	30	75	3
BLE-AEC	General English-II	AEC-2	2	-	30	20	50	2
24-BCH-S-205	Financial Literacy	SEC-2	3	-	45	30	75	3
24-BCH-V-206	Business Ethics and Corporate Governance	VAC-2	2	-	30	20	50	2
24-BCH-P-207	Summer Internship		4	30	70	-	100	4
BLU-013	General Urdu-II	Compulsory Qualifying -II	2	-	30	20	50	2
BIS-012	Islamiat/HRS/IRC-II	Compulsory Qualifying -II	2	-	30	20	50	2
Total			26 credits					
Compulsory Vocational Course/Summer Internship during summer break for those who seek exit after first years with UG certificate (Exit-I) Total required credits =48 Major/Core (C) Minor (M) MD: Multi-Disciplinary (T),AEC: Ability Enhancement Course(A)SEC: Skill Enhancement Course(S)VAC: Value Addition Course(V).								



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B.Com(Hons.)(Regular & Self-Finance) Semester-I

PAPER CODE: 24-BCH-C-101

PAPER NAME : FINANCIAL ACCOUNTING

(MAJOR)

04 Credits	Duration of Exam: 3 Hours	Maximum Marks:100 (End Term Exam: 60 + 40 Internal Assessment)
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Course Objective:

The objective of this course is to provide a detailed insight into accounting principles, concepts, recording transactions, preparation of financial statements, accounting standard and ethical considerations use in different organisations, financial decision making and internal controls.

Course Contents:

UNIT-1

Introduction of Accounting: Accounting, Basic Accounting Terms, Bases of Accounting, Accounting Procedure, Rules of Debit and Credit, Accounting Concepts and Principles, Accounting Standards, IND-AS, IFRS, Journal, Ledger, Cash Book, Subsidiary Books, Trial Balance, Financial Statements of Sole Proprietorship, Financial Statements with Adjustments.

UNIT-2

Accounting Concept of Income: Capital and Revenue, Depreciation Accounting, Inventory Valuation, Provisions and Reserves, Preparing Financial Statements of Non-Trading Organizations.

Hire Purchase System and Instalments Payment System, Royalty Accounts, Branch Accounts, Insolvency Account, Joint Venture Accounting.

UNIT-3

Partnership Accounts: Accounting for a partnership firm: Fundamentals of Partnership, Admission of a Partner, Retirement or Death of Partner. Dissolution of Partnership Firm and Dissolution of Partnership Firm with Piecemeal Distribution.

Note: Any revision of relevant accounting standard issued by ICAI would become applicable immediately. Latest publications be consulted.

Suggested Readings:

1. Monga J. R.: Financial Accounting, Mayur Paperbacks, Noida.
2. Hanif M and Mukherjee A: Financial Accounting, McGraw Hill Education.
3. Gupta P.C, Jain R.K., Anil Kumar, and Jain P.K., Financial Accounting, Jawahar Publications.
4. Tulsian PC and Bharat Tulsian, Financial Accounting, Sultan Chand Publication.
5. Shukla, M.C. and T.S. Grewal: Advanced Accounting, Sultan Chand Publication.
6. Williams Jan R., Haka Susan F., Bettner Mark S and Carcello Joseph V: Financial & Managerial Accounting, McGraw Hill Education.



B.Com(Hons.)(Regular & Self-Finance) Semester-I

PAPER CODE: 24-BCH-C-102

PAPER NAME: BUSINESS LAW

(MAJOR)

04 Credits	Duration of Exam. : 3 Hours	Max. Marks : 100 (Term-end Exam : 60 + 40 Internal Assessment)
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Course Objective:

The objective of this course is to impart basic knowledge of important business laws and the application thereof in different business situations along with relevant case laws.

Course Contents:

UNIT-1

Indian Contract Act, 1872

Contract – meaning, characteristics and kinds; Essentials of a valid contract - offer and acceptance, consideration, contractual capacity, free consent, the legality of objects; Void agreements, Modes of discharge of contract: performance of a contract, mutual agreement, supervening impossibility, lapse of time, operation of law, breach of contract; Remedies for breach of contract: rescission, suit for damages, quantum meruit, suit for specific performance; suit for injunction.

Special Contracts

Contracts Indemnity and guarantee; Contracts of Bailment and Pledge; Contract of Agency

UNIT-2

Sales of Goods Act, 1930

Contract of sale- Meaning and Difference between sale and agreement to sell; Conditions and Warranties; Transfer of ownership in goods including sale by non-owners; Performance of Contract of Sale.; Unpaid Seller- Meaning and rights of unpaid Seller against the goods and against the buyer.

UNIT-3

The Limited Liability Partnership Act, 2008

Introduction of Limited Liability Partnership, Distinction between LLP and Partnership, LLP and Private Limited Company; Conversion of Partnership into LLP, LLP Agreement, Nature of LLP; Partners and Designated Partners, Incorporation of LLP, Incorporation Documents, Registered Office of LLP, Partners and their Relations, Liability of LLP and its Partners, Winding up of LLP.

Suggested Readings:

1. Nabi, M.K., Legal Aspects of Business: Text and Cases, 2e, Taxmann India Pvt. Ltd, New Delhi
2. Kumar, Ravinder, Legal Aspects of Business, 6e, Cengage Learning India, Ltd., New Delhi.
3. Kucchal, M.C. Business Law, Vikas Publishing House (P) Ltd., India.
4. Kapoor, N.D. Business Law, Sultan Chand & Sons, New Delhi.
5. Singh, Avtar. The Principles of Mercantile Law, Eastern Book Company, Lucknow.
6. Maheshwari, S.N. and Maheshwari, S.K., A Manual of Business Laws, 8, Himalaya Publishing House Pvt. Ltd., India.



**PAPER NAME: PRINCIPLES OF MANAGEMENT
(MINOR)**

04 Credits	Duration of Exam.: 3 Hours	Max. Marks: 100 (End Term Exam: 60 + 40 Internal Assessment)
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Objective:

This course familiarizes the students to the fundamental principles of management, providing essential knowledge and understanding of business organizations and their various functional areas of management.

Course Contents:

UNIT- 1

Introduction to Management: Concept, nature, process and significance of management; Managerial roles; an overview of functional areas of management; Development of management thought; Classical and neo-classical system; Contingency approaches; Decision making ; Mintzberg Managerial Roles and Competency

UNIT-2

Functions of Management: Planning, Organizing, Staffing, Directing, Coordination and Control, Rationing, Budgeting. Concept and process Bounded rationality; Management by objectives; Corporate planning; Environment analysis and diagnosis; Strategy formulation.

UNIT- 3

Motivation: Concept; Types, Theories – Maslow's Need Priority Model, Herzberg Two Factor Theory, McGregor's Theory X and Theory Y, Ouchi's Theory Z. Equity Theory, and Expectancy Theory; Financial and non-financial incentives. Motivational techniques.

Leadership: Concept, Characteristics, significance, leadership styles; Leadership theories, Likert's System Management; Situational theory of leadership;

Contemporary Issues in Management: Management challenges of the 21st Century; Factors reshaping and redesigning management purpose; E Waste management.

Suggested Readings:

1. Drucker, Peter F: Management Challenges for the 21st Century; Butterworth Heinemann, Oxford.
2. Wehrich and Koontz, et.al: Essential of Management, Tata McGraw Hill, New Delhi.
3. Louis A. Allen: Management and Organization, McGraw Hill New York
4. Stoner and Freeman: Management; Prentice- Hall, New Delhi.
5. Ibancevish J.M. and Matleson M.T: Organization & Management, Irwin Homewood, Illinois.
6. Stephen P. Robbins, Mary Coulter, David De Cenzo: Fundamentals of Management, Person.
7. Gupta, C.B.: Management: Theory and Practice, Sultan Chand & Sons, New Delhi



B.Com(Hons.)(Regular & Self-Finance) Semester-I
PAPER CODE: 24-BCH- T-104
PAPER NAME: INFORMATION TECHNOLOGY IN BUSINESS
(MULTI DISCIPLINARY)

03 Credits	Duration of Exam. : 2 Hours	Max. Marks : 75 (Term-End Exam 45+30 Internal Assessment)
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Course objective: The course aims to equip the students to develop skills in data handling and gain basic knowledge of technological change and network infrastructure to create an integrated cross-functional focus which will help them in better data visualization and presentation.

Course Outcomes: On successful completion of this course, the students will be able:

CO1: To explain the nuances of technological advancements in industry.

CO2: To handle data from the cross-functional domain for visualization.

CO3: To perform basic mathematical and logical operations on data using MS Excel.

CO4: To execute multi-dimensional data analysis using pivot tables and charts.

UNIT-1

Introduction to IT and Computer Fundamentals

Introduction to IT, characteristics of computer systems, computer generations, components of a computer system, input/output devices, memory hierarchy, the evolution of programming languages, assemblers, compilers, basic concepts of the operating system, functions of Operating Systems, introduction to database management, management information system. Basics of Computer Networks, LAN, MAN, WAN, transmission media, network topologies, WWW, history of the internet, web browsers, benefits of decision making, various decision-making tools, the significance of spreadsheets, how to create and save spreadsheets, an overview of basic arithmetic functions (sum, sumif/ifs, average, count, counta, countif/ifs, min, max), use of if function with example

UNIT-2

Lookup, Mathematical and Statistical analysis in MS-Excel

Lookup function in MS Excel, examples of Lookup, VLookup syntax and advantages, H Lookup functions syntax and advantages, introduction various mathematical functions, examples of SQRT, LCM, GCD, MOD mathematical functions, examples of other important mathematical functions, statistical functions in MS Excel, examples of various basic statistical functions, role of various Text functions in spreadsheets, examples of Len, upper, lower, and concatenate text functions, examples of search and replace text functions, Date and Time operations in Excel, various date formats in spreadsheets, syntax and use of various date and time functions, use of year frac and date function in finding the difference between 2 given dates.

UNIT- 3

Pivot Tables and Database Management using SQL

Introduction to Pivot tables, steps of creating pivot charts in spreadsheets, Use of multiple fields, scenario analysis using what-if functions, Sensitivity Analysis and decision making with Data Tables, Case Study Analysis.

Introduction to SQL environment, creating, deleting, and modifying tables in SQL, inserting and updating data through SQL, a brief discussion on other decision-making tools available in the market.



LEARNING RESOURCES

Prescribed Text Book

1. Excel 2019 Bible by Michael Alexander, Wiley Publication

Reference Books

1. Computer Fundamentals-
8th Edition by Pradeep K. Sinha, Priti Sinha, BPB Publishers
2. Excel 2019 All-in-One by Lokesh Lalwani, BPB Publishers
3. Microsoft Office Excel 2007 by Torben Lage Frandsen
4. Analysis & Design of Information Systems by V. Rajaraman, PHI Publications
5. Microsoft Excel Pivot Table Data Crunching (Office 2021 and Microsoft 365)
(business Skills) by Bill Jelen, Microsoft Press 2021.
6. Information Technology for Management: Transforming Organizations in the
Digital Economy by Efraim Turban, Linda Valonino Wiley



B.Com(Hons.)(Regular & Self-Finance) Semester-I

PAPER CODE: 24-BCH-V-105

PAPER NAME: MARKETING MANAGEMENT

(VALUE ADDED COURSE)

02 Credits	Duration of Exam. : 2 Hours	Max. Marks : 50 (Term-end Exam : 30 + 20 Internal Assessment)
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Objective: This course aims to familiarize students with the marketing function in organizations. It will equip the students with an understanding of the Marketing Mix elements and sensitize them to certain emerging issues in Marketing. The course will use and focus on Indian experiences, approaches, and cases Course Content:

UNIT 1

Introduction, Nature, Scope and Importance of Marketing. Evolution of Marketing, Marketing process; Marketing mix; Marketing concepts: Product concept, Selling concept, Marketing concept, Societal Marketing concept.

Marketing Environment concept, Segmentation, Targeting and Positioning: Meaning, need, and benefits of segmentation, the target market selection process, bases for segmentation, evaluating potential profitability & selecting segments for targeting.

Consumer Behaviour: Meaning, importance, Consumer decision-making process, Factors influencing consumer Buying Decisions.

UNIT 2

Product & Pricing Decisions: Concept of product, New Product Development, product management: product planning and development, product line decision, Product Mix Decision, Product Life Cycle (PLC), PLC strategies, Branding and packaging,

Pricing: meaning and the importance of pricing, factors influencing pricing decisions, types of pricing and its strategies.

UNIT 3

Promotion and Distribution: Promotion Mix, Factors determining promotion mix, Promotional Tools - Advertisement, Sales Promotion, Public Relations & Publicity, and Personal Selling;

Managing Marketing channels and Physical Distribution; Channels of distribution: Meaning and Importance, Types of Distribution channels, Channel functions, Channel conflict and control. Factors affecting Choice of Distribution, Types of Intermediaries, Types of Retailers, Types of Wholesalers, Physical Distribution.

Suggested Books:

1. Kotler, P., Armstrong, G., Agnihotri, P. Y., & Ul-Haq, E.: Principles of Marketing: A South Asian Perspective, Pearson.
2. Kotler, P. & Keller, K. L.: Marketing Management, Pearson
3. Ramaswamy, V.S. & Namakumari, S.: Marketing Management: Global Perspective- Indian Context, Macmillan Publishers India Limited.
4. Zikmund, W.G. & D' Amico, M.: Marketing, Ohio: South-Western College Publishing.
5. Dr. K. Karunakaran: Marketing Management, Himalayan Publishing House.
6. Khan MA: Marketing Management, Wisdom Publication, Delhi.



B.Com(Hons.)(Regular & Self-Finance) Semester-I**PAPER CODE:24-BCH-S- 106****PAPER NAME: BUSINESS COMMUNICATION****SKILL ENHANCEMENT COURSE**

03 Credits	Duration of Exam: 2 Hours	Max. Marks: 75 (End Term Exam: 45 + 30 Internal Assessment)
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Course Objective: To develop effective communication and presentation skills in the students and equip them to excel in various areas of business communication.

Course Contents:**UNIT- 1**

Introduction to business communication, elements of communication process, types of Communication: verbal and non-verbal communication, Body Language. Downward, Upward and Horizontal communication, Communication Network; Formal and Informal communication network: Importance of Grapevine, Barriers to communication, measures for effective communication. Ten Commandments of good communication, Role of technology in communication

UNIT- 2

Effective Written communication: Writing Proposals, Memos, Business letters, Request Letters, Sales Letters, Payment Collection Letter, concept of AIDA, Business Report, Report preparation

UNIT- 3

Effective Oral Communication: Effective Listening skills, Presentation, types of presentations, Group discussions, Committees and meetings. Interviewing Skills, Conducting interviews Types of Interview, International Communication, Culture and cultural context, Adapting to global business communication, Negotiation skills and process, collective bargaining process.

Suggested Readings:

1. Bovee and Thill: *Business Communication Today*, Tata McGraw-Hill, New Delhi.
2. Sinha, K.K.: *Business Communication*, Galgotia Publications, Noida.
3. Balasu, *Business Communication*, Vikas Publishing House, Noida.
4. Kaul, Asha: *Effective Business Communication*, Prentice Hall, New Delhi.
5. Pardhan H & Others: *Business Communication*, Himalaya Publishing House, Bombay.
6. DiwanParag&Agarwal L.N: *Business Communication*, Excel Books, New Delhi.
7. Murphy and Hildebrandt : *Business Communication*, McGraw Hill, Latest Edition



04 Credits	Duration of Exam: 3 Hours	Max. Marks: 100 (Term-end Exam: 60 + 40 Internal Assessment)
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Course Objective:

The objective of this course is to familiarize students with the basic mathematical tools with emphasis on applications to Business and Economic situations.

Course Contents:

UNIT-1

Matrices and Determinants

1.1 Algebra of Matrices; Inverse of a Matrix; Solution of a System of Linear Equations (having unique solution and involving not more than three variables) using Matrix Inversion Method and Cramer's Rule. 1.2 Application of Matrices: The Leontief Input-Output Model.

UNIT-2

Calculus-I & Calculus-II

2.1 Concepts and Rules of Differentiation.

2.2 Applications of Differentiation: Concept of Marginal Analysis - Market Equilibrium, Average Cost and Marginal Cost, Average Revenue and Marginal Revenue (including Pure Competition and Monopoly), Marginal Revenue Product, Marginal Propensity to Consume; Price Elasticity of Demand; Applied Max-Min Problems; Effects of Taxation and Subsidy on Monopoly; and Inventory Control.

2.3 Partial Differentiation: Partial Derivatives upto second order. Homogeneity of functions and Euler's Theorem.

2.4 Applications of Partial Differentiation: Demand Analysis; Production Function – Returns to Factors and Returns to Scale; Marginal Rate of Technical Substitution (MRTS); and Elasticity of Substitution.

2.5 Application of Maxima and Minima Problems involving two independent variables.

2.6 Integration – Techniques and Applications: Techniques of Integration; Applications of Marginal Analysis; Consumers' and Producers' Surplus.

UNIT-3

Mathematics of Finance and Linear Programming

3.1 Rates of Interest: Nominal, Effective and their Inter-relationships in different compounding situations.

3.2 Compounding a Sum using different types of Rates and Applications relating to Depreciation of Assets and Average Due Date.

3.3 Types of Annuities: Ordinary, Due and Deferred – Discrete and Continuous; Perpetuity; Determination of Future and Present Values using different types of Rates of Interest; and Applications relating to Capital Expenditure and Leasing.

3.4 Formulation and Assumptions of a Linear Programming Problem (LPP); and Graphical Method of Solution of Linear Programming Problems.

3.5 LPP – The Simplex Method: LPP Solutions by Simplex Method – Maximization and Minimization Cases; and Shadow Price of the Resources.

3.6 Special Cases of LPP: Identification of Unique and Multiple Optimal Solutions; Unbounded Solutions, Infeasible Solution, Redundancy and Degeneracy.



Suggested Readings:

1. Thukral, J.K. (2009). Mathematics for Business Studies. New Delhi: Mayur Paperbacks.
2. Anthony, M., & Biggs, N. (1996). Mathematics for Economics and Finance. Cambridge: Cambridge University Press.
3. Ayres, F.J. (1963). Theory and Problems of Mathematics of Finance. New York: McGraw-Hill Publishing.
4. Budnick, P. (1986). Applied Mathematics for Business, Economics, & Social Sciences. New York: McGraw-Hill Publishing.
5. Ghosh&Sinha (2018). Business Mathematics and Statistics. Oxford University Press.
6. S.K. Sharma and Kaur, G. (2019). Business Mathematics. New Delhi: Sultan Chand & Sons (P) Ltd.



04 Credits	Duration of Exam. : 3 Hours	Max. Marks : 100 (Term-end Exam : 60 + 40 Internal Assessment)
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Course Objective:

The objective of this course is to impart basic knowledge of the provisions of the Company Law and the Depository Laws along with relevant case law.

Course Contents:**UNIT-1**

Meaning and characteristics of a company; Lifting of corporate veil; Types of companies including private and public company, government company, foreign company, one person company, small company, associate company, dormant company and producer company; Association not for profit: Illegal association.

Formation of company, promoters, their legal position and pre incorporation contracts; Online registration of a company. Memorandum of Association and its alteration, Articles of Association and its alteration, Doctrine of constructive notice, Doctrine of ultra vires and indoor management.

UNIT-2

Prospectus, Shelf and Red herring prospectus, misstatement in prospectus; Book building, Green shoe Option, Transfer and transmission of shares, Directors: Legal position, Disqualifications, Director Identification Number (DIN); Classification of directors- Additional, Alternate and Casual directors, Women directors, Independent director, small shareholder's director, Appointment, Removal of directors; Powers and Duties; Key managerial personnel (KMP).

UNIT-3

Board Meetings; Shareholders' meetings: AGM and EGM. Convening and conduct of meetings: Requisites of a valid meeting, Resolutions; Postal ballot; e-voting,

Meaning of winding up, Grounds for winding up by the Tribunal, Who may file petition to the Tribunal for Winding up, Consequences of the winding up order, Power and duties of Official Liquidator.

Suggested Readings:

1. Nabi, M.K., Legal Aspects of Business: Text and Cases, 2nd ed, Taxmann India Pvt. Ltd, New Delhi
2. Kumar, Ravinder, Legal Aspects of Business, 6th ed, Cengage Learning India, Ltd., New Delhi.
3. Kucchal, M.C. Modern Indian Company Law, Mahavir Book Depot (Publisher), New Delhi.
4. Chadha, R. & Chadha, S. Company Law, Scholar Tech Press, New Delhi.
5. Kumar, Anil; Company Law, 13th ed, Taxmann India Pvt. Ltd, New Delhi.
6. Nabi, M.K., Company Law, Dreamtech Press, New Delhi.
7. Kapoor, N.D., Elements of Company Law, Sultan Chand & Sons, New Delhi



B.Com(Hons.)(Regular & Self-Finance) Semester-II
PAPER CODE: BCH- M-203
PAPER NAME: BUSINESS ENVIRONMENT
(MINOR)

04 Credits	Duration of Exam.: 3 Hours	Max. Marks: 100 (End Term Exam: 60+40 Internal Assessment)
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Course Objective: The objective of the course is to sensitize students about the overall business environment within which an organization has to function and to provide with insights and its implication for the decision making within organizations.

Course Contents:

UNIT-1

Business and its Environment: Concept and significance of business environment, Types of business environment, Objectives of a business, Economic Environment, Economic system – Capitalism, Socialism and Mixed economy, Salient features of Indian economy, NITI Ayog: Overview, Members of NITI Ayog, Objectives and Functions of NITI Ayog, Economic roles of Government, New Economic Policy, 1991; New industrial policy, 1991, Micro, Medium and Small enterprises, Consumer Protection Act, 1986 and 2019 – Objectives and Regulatory structure.

UNIT-2

Indian Economy: Emerging Issues, Globalization and Indian business, strategies for globalization, merits and demerits of globalization, factors favoring globalization, obstacles to globalization, GATT/WTO-Major implications for Indian business, Trading Blocks. Public sector enterprises in India – genesis and growth, present status, Disinvestment and privatization of public sector enterprises in India.

UNIT-3

Technological environment in India: factors governing technological environment in India, significance of technology, Advantages and disadvantages of technology, status of technology in India, impact of technological environment in India, MNC – factors responsible for their growth, merit and demerits of MNCs. Social responsibility of business, Ethical issues in Business, Social audit, global production and supply chain issues, global entry strategy.

Suggested Readings:

1. Daniels John, Radebaugh Lee, Sullivan Daniel, Salwan P. Click R.W., International Business Environments and Operations, Pearson Education.
2. Charles, W.L.Hill International Business: Competing in the Global Marketplace, McGraw-Hill/Irwin
3. Luthans Fred & Doh Jonathan, , International Management: Culture, Strategy, and Behavior, Mc McGraw-Hill Education.
4. Aswathappa K.: Essential of Business Environment, Himalaya Publishing House, New Delhi.
5. Justin Paul: Business Environment: Text and Cases, Tata McGraw Hill, New Delhi.
6. Ahluwalia, I.J. and IMD Little: India's Economic Reforms and Development, Oxford University Press, New Delhi.



7. Cherrunilam, Francis: Business Environment, Himalaya Publishing House, New Delhi.
8. Ghosh P.K. and G. K. Kapur.: Business Policy and Environment, Sultan Chand & Sons, New Delhi. 6. Adhikari M.: Economic Environment of Business, Sultan Chand & Sons, New Delhi.



03 Credits	Duration of Exam.: 2 Hours	Max. Marks: 75 (End Term Exam: 45 + 30 Internal Assessment)
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Course Objective: This course aims at providing an understanding of concepts of Environmental Studies and related challenges. Students would get a better comprehension towards innovative ideas addressing environmental concerns along with showcasing a sense of responsibility towards environment.

Course content:

UNIT-1

Environmental studies: Concept, definition, importance and scope. Biodiversity conservation strategies. Common Property Resources- its destruction and impact on human welfare. Sustainable development- challenges, Environmental ethics: Issues and possible solutions, Climate change, global warming, acid rain, ozone layer depletion, Consumerism and waste management.

UNIT-2

Natural Resources: Renewable and non-renewable resources: Natural resources and associated problems. a) Forest resources: Use and over-exploitation, deforestation. Timber extraction, mining, dams and their effects on forest and tribal people. b) Water resources: Use and overutilization of surface and ground water, floods, drought, conflicts over water, dams-benefits and problems. c) Mineral resources: Use and exploitation, environmental effects of extracting and using mineral resources. d) Food resources: World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture. e) Energy resources: Growing energy needs, renewable and non-renewable energy sources, use of alternate energy sources. f) Land resources: Land as a resource, land degradation, man induced landslides, soil erosion and desertification.

UNIT-3

Environmental Initiatives: Role of Judiciary in environment protection, water (Prevention and control of pollution) Act 1974, Air (Prevention and control of pollution) Act 1981, Environment protection Act 1986, Forest (conservation) Act 1980, Wild life protection Act 1972, Energy Act 2020. Environmental Impact Assessment(EIA) process and its implications. Environmental Management System (EMS), Environmental challenges-increasing industrial and human impact and tentative solutions, Role of an individual in conservation of natural resources.

Suggested Readings:

1. Bharucha, E., Textbook of Environmental Studies, Universities Press, Hyderabad.
2. MahuaBasu, S. Xavier. Fundamentals of Environmental Studies, Cambridge
3. Jonathan Turk, Introduction to Environmental Studies, Thomson Learning



B.Com(Hons.)(Regular & Self-Finance) Semester-II**PAPER CODE:24-BCH-S-205****PAPER NAME: FINANCIAL LITERACY****(SKILL ENHANCEMENT COURSE)**

03 Credits	Duration of Exam. : 2 Hours	Max. Marks : 75 (Term-end Exam : 45 + 30 Internal Assessment)
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Course Objective:

The course aims to equip students with a comprehensive understanding of financial literacy, covering savings, investments, taxation, and insurance. It emphasizes financial planning for long-term well-being, informed decision-making, responsible debt management, and awareness of modern financial innovations, consumer protection, and regulatory frameworks.

Course Contents:**UNIT-1**

Meaning and importance of Financial Literacy. Financial Goals. Financial Planning. Creating a personal budget.

Time-value of Money. Power of Compounding.

Types of Banks. Formalities to open various types of bank accounts. KYC norms.

Banking products and services: Types of bank deposits. Digital banking and mobile payments. FinTech innovations and their impact on financial management.

Loans: Understanding credit scores and reports. Types of debt (student loans, credit card debt, personal loans). Managing and repaying debt responsibly.

UNIT-2

Difference between saving and investing. Difference between investment, speculation and gambling.

Investment avenues: Financial and non-financial assets (Stocks, bonds, mutual funds etc.).

Introduction to risk and return. Risks and benefits of investing in different assets, particularly in the stock market.

Importance of early retirement planning.

UNIT-3

Insurance: Life, non-life and Health.

Personal Tax Planning: Introduction to basic Tax Structure in India for personal taxation, Aspects of Personal tax planning, Computing tax liability, Exemptions and deductions for individuals, e-filing, tax saving options

Understanding financial scams and fraud. Protecting personal financial information. Consumer rights and financial protection laws. Role of RBI, SEBI and IRDA

Suggested Readings:

1. Sinha, Madhu. Financial Planning: A Ready Reckoner, McGraw Hill, 2ed, 2017.
2. Chandra, Prasanna. Investment Analysis and Portfolio Management, McGraw-Hill, 6ed, 2021.
3. Indian Institute of Banking & Finance, Introduction to Financial Planning, Taxman, 4ed, (2017).
4. Halan, Monika, Lets Talk Money: You've Worked Hard for It, Now Make It Work for You, Harper Business, 2018.
5. Pandit, Amar The Only Financial Planning Book that You Will Ever Need, Network 18 Publications Ltd.
6. M. Y. Khan, Indian Financial System, Tata McGraw Hill, 7th edition, 2011.
7. Zokaityte, A, Financial Literacy Education, Palgrave Macmillan, 2017.



B.Com(Hons.)(Regular & Self-Finance) Semester-II
PAPER CODE : 24-BCH-V- 206
PAPER NAME:BUSINESS ETHICS AND CORPORATE GOVERNANCE
(VALUE ADDED COURSE)

02 Credits	Duration of Exam.: 2 Hours	Max. Marks: 50 (End Term Exam: 30 + 20 Internal Assessment)
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Objective:

The objective of this paper is to make the students aware about the importance of ethics in the business, practices of good governance to encourage moral imagination and heightening sensitivity towards the ethical dimension of managerial problems. Mutually enriching interaction with nature and corporate governance.

UNIT –1

Introduction: Understanding the need, basic guidelines, content and process for value education, ethical deficit and erosion. Ethical principles in Business. Understanding personal ethical, morality, law and religion and resolving ethical dilemma and conflict.

Self Exploration: content and process of self-exploration, Natural Acceptance and experiential validation – as the mechanisms for self exploration. Understanding Happiness and Prosperity correctly.

Harmony at various levels: Harmony in myself, understanding harmony in the family and society- harmony in human –Human relationship. Harmony in the nature and existence – Whole Existence as co-existence. Understanding of harmony on professional ethics. Thinking Conceptually about Politics, Business Ethics and Moral Reasoning, Politics and Ethics in Business

UNIT –2

Values, Ethics and Moral: Values Concept and Types, Personal Values, Social Values, Moral Values, Spiritual Values, Values Conflict and its Reconciliation, Values and Behavior.

Traditional Ethical Theories: Utilitarianism, Ethical Egoism, Ethics of Duties, Ethics of Rights and Justice, Contemporary Ethical Theories: Virtue Ethics, Feminist Ethics. Normative Theories of Business Ethics: Stockholder Theory, Stakeholder Theory, Social Contract Theory.

Psychological Theories of Moral Development: Reflection on Personal Experiences of Moral Development Lawrence Kohlberg's Theory of Moral Development Carol Gilligan's Theory of Moral Development, Ethics of Care and Relationship.

UNIT –3

Corporate Governance: Concept, Need for governance in Business, understanding concept of Corporate Governance in India. Growth of modern ideas of corporate Governance, Indian committees and corporate Governance. Corporate Social Responsibility in Business, Issues of Corruption and unethical Practices, Application of CSR fund and related issues.



Suggested Readings:

1. Fernando A C: *Business Ethics: An Indian Perspective*, Pearson Education, New Delhi.
2. Hartman Laura: *Perspectives in Business Ethics*, McGraw-Hill Book publishing Company
3. Ferrell O.C and Fraedrich John: *Business Ethics: Ethical Decision Making and Cases*, Cengage learning India Pvt. Ltd.
4. Monks Robert A.G and Minow Nell: *Corporate Governance*, Johan Wiley & Sons.
5. Mandal S.K: *Ethics in Business and Corporate Governance*, Tata McGraw-Hill, New Delhi.
6. 6.BahnuMurty KV and Usha Krishna: *Politics, Ethics and Social Responsibility of Business*, Pearson Education, New Delhi.

