

**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 Old Batch (2024-2025 Session)**

NLP Old Batch (2024-2025 Session)								
SEMESTER - III								
Paper Code	Paper Title	Paper Type	Credit	Practical /Viva Voce Marks	Theory Marks/ Project Evaluation	Internal Marks	Total Marks	Weekly Hours
24-BCH-C-210	Corporate Accounting	Major -5	4	-	75	25	100	4
24-BCH-C-211	Business Statistics	Major -6	4	-	75	25	100	4
24-BCH-M-212	Consumer Behaviour	Minor -3	4	-	75	25	100	4
24-BCH-T-213	Financial Markets and Institutions	MDC-3	3	-	56	19	75	3
24-BCH-V-214	Soft Skill &Personality Development	VAC-3	2	-	37	13	50	2
BLE-AEC	General English-III	AEC-3	2	-	37	13	50	2
BLU-013	General Urdu-III/Advance Urdu	Compulsory Qualifying –III	2	-	37	13	50	2
BIS-012	Islamiat/HRS/IRC-III	Compulsory Qualifying -III	2	-	37	13	50	2
Total			19 credits					
SEMESTER - IV								
Paper Code	Paper Title	Paper Type	Credit	Practical /Viva Voce Marks	Theory Marks/ Project Evaluation	Internal Marks	Total Marks	Weekly Hours
24-BCH-C-250	Cost Accounting	Major-7	4	-	75	25	100	4
24-BCH-C-251	Financial Management	Major -8	4	-	75	25	100	4
24-BCH-C-252	Auditing	Major -9	4	-	75	25	100	4
24-BCH-M-253	Human Resource Management	Minor-4	4	-	75	25	100	4
BLE-AEC	General English-III	AEC-4	2	-	37	13	50	2
24-BCH-V-254	E-Commerce and Web Analytics	VAC-4	2	-	37	13	50	2
BLU-013	General Urdu-IV/Advance Urdu	Compulsory Qualifying –IV	2	-	37	13	50	2
BIS-012	Islamiat/HRS/IRC-IV	Compulsory Qualifying -IV	2	-	37	13	50	2
Total			20 credits					
Major/Core(C), Minor (M), MD: Multi Disciplinary (T), AEC: Ability Enhancement Course (A) SEC: Skill Enhancement Course(S) VAC: Value Addition Course (V).								



*Handwritten signature/initials.*

**B.Com (H) Regular & Self-Finance Semester -III****PAPER CODE:-24-BCH-C-210****PAPER NAME :- CORPORATE ACCOUNTING****(MAJOR)**

<b>04 Credits</b>	<b>Duration of Exam:</b> <b>3 HOURS</b>	<b>Maximum Marks:100</b> <b>(End Term Exam 75 + 25 Internal Assessment)</b>
-------------------	--	--

**Course Objective**

The objective of this course is to provide a detailed insight about corporate accounting, enable comprehension of accounting procedures for various corporate transaction, understand the application of accounting standards, provide knowledge of company liquidation and valuation, enhance analytical skills in corporate financial decision making and impart knowledge of accounting for amalgamation, absorption and reconstruction.

**Course Contents:****UNIT- 1**

**Corporate Accounting:** Concept, Nature, Need, Objectives, Scope, Importance and Challenges of Corporate Accounting, Issue of Shares, Employees Stock Option Scheme (ESOPs), Issue of Rights and Bonus Shares, Issue and Redemption of Preference Shares, Buy Back of Shares, Issue of Debentures, Redemption of Debentures, Preparation of the Statement of Profit and Loss and Balance Sheet (As per Schedule III of Companies Act 2013), Underwriting of Securities, Valuation of Goodwill and Valuation of Shares.

**UNIT- 2**

**Amalgamation of Companies:** Meaning & Types of Amalgamation, Purchase Consideration, Methods of Accounting for Amalgamations as per Accounting Standard 14 (ICAI) excluding Inter-Company Holdings, Absorption, Liquidation of Companies, Accounting for Internal Reconstruction, Accounts of Holding Companies/Parent Companies, Profit Prior to Incorporation.

**UNIT-3**

**Corporate Financial Reporting:** Concept, Nature, need and objectives; Constituents of Annual Report and how it is different from financial statements; Contents of report of the Board of Directors, eXtensible Business Reporting Language (XBRL) Reporting, Drafting of Notes to Accounts. Segment Reporting as per AS-17. Sustainability Reporting, Triple Bottom Line Reporting, CSR Reporting, Value Added Statement, Economic Value Added, Market Value Added, and Shareholder Value Added, Cash Flow Statement.

**Suggested Readings:**

1. Monga J. R and Raj Bahadur, Fundamentals of Corporate Accounting, Mayur Paperbacks, Noida.
2. Hanif M and Mukherjee A: Corporate Accounting, McGraw Hill Education.
3. Gupta P.C, Mittal G.K., Gupta V.K. and Rajesh Kumar, Corporate Accounting, Jawahar Publications.
4. Tulsian PC and Bharat Tulsian, Corporate Accounting, Sultan Chand Publication.
5. Shukla, M.C. and T.S. Grewal: Advanced Accounting, Sultan Chand Publication.
6. Maheshwari, S.N. and S. K. Maheshwari. Corporate Accounting. Vikas Publishing House, New Delhi.





**B.Com (H) Regular & Self-Finance Semester -III****PAPER CODE:-24-BCH-C-211****PAPER NAME: BUSINESS STATISTICS****(MAJOR)**

04 Credits	Duration of Exam.: 3 Hours	Maximum Marks:100 (End Term Exam 75 + 25 Internal Assessment)
------------	----------------------------	--

**Course Objective:**

To equip students with essential statistical tools and techniques to summarize, interpret, and analyze business data for effective decision-making.

**Course Contents:****UNIT-1**

**Meaning and significance of statistics:** Tabular and graphical representation of data.

**Measures of Central Tendency:** Mathematical averages including Arithmetic Mean, Geometric Mean and Harmonic Mean. Mode, Median, Quartiles and Percentiles.

**Measures of Dispersion:** Absolute and relative measures. Range, Quartile Deviation, Mean Deviation, Standard Deviation, Variance and Coefficient of Variation.

**Measures of Shape: Moments, measurement of skewness and kurtosis.**

**Theory of Probability:** Approaches to the calculation of probability. Marginal, Joint and Conditional Probability. Application of Bayes Theorem.

**Random Variables:** Discrete and Continuous Random Variables. Expected Value and Variance of a Random Variable.

**Probability Distributions:** Binomial and Poisson Distributions. Normal Distribution: Properties of normal curve, calculation of probabilities using standard normal tables.

**UNIT-2**

**Inferential statistics:** Point estimate and interval estimate. Confidence interval about mean

**Sampling and Sampling Distributions:** Concept of population and sample; sampling distribution of the sample mean

**Estimation:** Point estimation and confidence interval for population mean (known and unknown variance)

**Hypothesis Testing:** Concepts of null and alternative hypotheses, type I and type II errors

**Tests of Significance:** z-test and t-test for one and two sample means

Introduction to One-way ANOVA and Chi-square test of independence

**UNIT-3**

**Correlation:** Scatter diagram, Pearson's coefficient, Rank correlation

**Regression:** Meaning and usefulness, Estimating regression equation using principles of ordinary least squares, computing fitted values and residuals, testing significance of regression slope

**Index Numbers:** Concept and uses; construction (simple and weighted methods), Overview of CPI, WPI, and stock market indices (Sensex and Nifty 50)

**Time Series Analysis:** Components of time series; trend analysis using straight-line method; brief overview of seasonal and irregular components

**Suggested Readings:**

1. Anderson, D.R., Sweeney, D.J., & Williams, T.A. *Statistics for Business and Economics*. Cengage Learning India Pvt. Ltd., New Delhi.
2. Vohra, N.D. *Business Statistics*. McGraw Hill Education Pvt. Ltd., New Delhi.



3. Sharma, S. *Statistics for Business and Economics*. Wiley India Pvt. Ltd., New Delhi.
4. Levin, R.I., & Rubin, D.S. *Statistics for Management*. Pearson Education India, New Delhi.
5. Levine, D.M., Krehbiel, T.C., & Berenson, M.L. *Statistics for Managers Using Microsoft Excel*. PHI Learning Pvt. Ltd., New Delhi.
6. Black, K. *Applied Business Statistics*. Wiley India Pvt. Ltd., New Delhi.
7. Keller, G. *Statistics for Management and Economics*. Cengage Learning India Pvt. Ltd., New Delhi.
8. Siegel, A.F. *Practical Business Statistics* (4th ed.). Irwin/McGraw-Hill.
9. Berenson, M.L., & Levine, D.M. *Basic Business Statistics: Concepts and Applications*. Prentice Hall of India, New Delhi.
10. Spiegel, M.R. *Theory and Problems of Statistics*. Schaum's Outlines Series, McGraw-Hill Education.
11. Gupta, S.C. *Fundamentals of Statistics*. Himalaya Publishing House, Mumbai.





<b>04 Credits</b>	<b>Duration of Exam.: 3 Hours</b>	<b>Maximum Marks:100 (End Term Exam 75 + 25 Internal Assessment)</b>
-------------------	-----------------------------------	--

**Course Objective:**

To help students understand the foundations of consumer behavior, the internal and external factors that influence consumer decisions, and how marketers use these insights to design effective marketing strategies.

**UNIT-1**

**Introduction to Consumer Behaviour**

Meaning and importance of Consumer Behavior, Difference between consumer and customer, Consumer Behavior and marketing strategy, Consumer decision-making process: Problem recognition, information search, evaluation of alternatives, purchase decision, post-purchase behavior, Models of Consumer Behavior (brief overview): Economic, Psychological, Sociological, and Howard-Sheth Model.

**UNIT-2**

**Socio-Cultural Determinants of Consumer Behaviour**

Influence of Family and Household, Social Class and Consumer Behavior, Group influence: Reference groups, opinion leaders, Culture and Subculture: Meaning, types, role in consumer behavior, Cross-cultural consumer behavior.

**UNIT-3**

**Consumer Decision Making, Post-Purchase Behaviour and Emerging Trends**

Types of buying decisions: Routine, limited, and extensive decision-making, Consumer involvement and its implications, Consumer satisfaction and dissatisfaction, Post-purchase dissonance and consumer complaint behavior, Customer loyalty and relationship marketing, Emerging issues: Green consumerism, ethical buying, and sustainable consumption.

**Recommended Readings:**

1. Schiffman, L.G., & Wisenblit, J. – *Consumer Behavior* (Pearson)
2. Solomon, M. – *Consumer Behavior: Buying, Having and Being* (Pearson)
3. Blackwell, R.D., Miniard, P.W., & Engel, J.F. – *Consumer Behavior* (Cengage)
4. Loudon, D.L., & Della Bitta, A.J. – *Consumer Behavior* (Tata McGraw Hill)
5. Kumar, Dinesh – *Consumer Behaviour* (Sage/Vikas/Relevant Indian Publication)



**B.Com (H) Regular & Self-Finance Semester -III**  
**PAPR CODE: 24-BCH-S-213**  
**PAPER NAME: FINANCIAL MARKETS AND INSTITUTIONS**  
**Multi-Disciplinary (MDC)**

03 Credits	Duration of Exam.: 2 Hours	Maximum Marks:75 (End Term Exam 56 + 19Internal Assessment)
------------	-------------------------------	---

**Course Objective:** This course will provide an understanding of the functions, and operations of the financial markets and institutions operating in India. It explains the role of financial system on economic development.

**Course Contents:**

**UNIT-1**

**An Introduction to Financial System and its Components:** Financial markets and institutions, Financial intermediation. Financial system and economic development, Indicators of Financial Development An overview of Indian financial system.

**Financial Regulators in India:** Financial Regulations and Regulatory Institutions in India. RBI, SEBI, IRDA, PFRDA etc.

**UNIT-2**

**Financial Markets:** Money market-functions, organization and instruments, (Call Money Market, Treasury Bill, Commercial Paper, Certificate of Deposit etc.) Role of Central Bank in money market, Indian money market – An overview,

Capital Markets-functions, Organization and instruments, corporate debt market; Indian equity market primary and secondary markets; Role of stock exchanges in India.

**UNIT-3**

**Financial Institutions:** An overview of various financial institutions in India. Development Financial Institutions IFCI, IDBI, ICICI, NABARD etc. Role, Objectives and functions of Mutual Fund, Credit Rating Agencies, Merchant Bank, Venture Capital Funds, Pension Fund, Insurance Companies, Non-banking financial companies (NBFCs), Regional Rural Banks, Urban Cooperative Banks, Rural Cooperative Credit Institutions etc.

**Suggested Readings:**

1. Financial Institutions and Markets: Structure, Growth and Innovations by L.M. Bhole and J. Mahakud, 6th Edition, McGraw Hill Education, India
2. Khan, M.Y., *Indian Financial System-Theory and Practice*. New Delhi: Vikas Publishing House.
3. Financial Institutions & Markets by Jeff Madura, 10 edition Cengage
4. Annual Reports of Major Financial Institutions in India.





**B.Com (H) Regular & Self-Finance Semester -III**  
**PAPER CODE:24-BCH-V-214**  
**PAPER NAME: SOFT SKILL & PERSONALITY DEVELOPMENT**  
**Value Addition Course(VAC)**

02 Credits	Duration of Exam.: 2 Hours	Maximum Marks:50 (End Term Exam 37 + 13 Internal Assessment)
------------	-------------------------------	---

**Course objective:** To acquaint students studying business and commerce with key competencies to succeed at workplace. To enhance student's perspectives towards better networking, communication skills, critical thinking, problem solving and the ability to work in team with enthusiasm and as self-motivated individuals.

**Course Content:**

**UNIT-1**

Introduction to soft skills- Meaning and importance; Personality- meaning, dimensions and challenges; Emotional intelligence and its need at work; Self-image, Problem of maladjustments, building self-esteem and confidence; Empathy; time management; Changing communication preferences of the new generation and expectation at workplace.

**UNIT-2**

Attitude and motivation- factors affecting attitude, positive & negative attitude, desirable attitude at workplace; importance of self-motivation, factors leading to demotivation; discipline in problem solving, learning from failures through optimism and faith; mental wellbeing, its means and importance.

**UNIT-3**

Communication- Interpersonal communication, Self introduction – highlighting positive and negative traits and dealing with people with face to face; effective leadership; Strategies of Negotiation; knowing your skills and abilities (SWOT); work-life balance expectations.

(Teachers are advised to promote the spirit of student participation in class through debate, extempore and group discussions)

**Suggested Readings:**

- *Personality development and soft skills*, Barun.K.Mitra.
- *Carnegie Dale.1990. Quick and easy way to effective speaking*. London: Vermillion.
- *Pillai Sabina and Fernandez Agna.2017.Soft Skills and employability skills*, England: Cambridge University Press.
- *Michael L. Moffitt, and Robert C. Bordone, (Eds). (2005). The Handbook of Dispute Resolution, Program on Negotiation / Jossey Bass, Harvard University.*
- *Mandal S. K. Effective Communication and Public Speaking*, Jaico Publishing.
- *Krishnamacharyulu, C. S. G., RamakrishnanLalitha. Personality Development, Interpersonal Skills and Career Management*, Himalaya Publishing.





**B.Com (H) Regular & Self-Finance Semester -IV****PAPER CODE: 24-BCH-C-250****PAPER NAME : COST ACCOUNTING****(MAJOR)**

<b>04 Credits</b>	<b>Duration of Exam: 3 Hours</b>	<b>Maximum Marks:100 (End Term Exam 75 + 25 Internal Assessment)</b>
-------------------	----------------------------------	--

**Course Objective:**

This course is designed to provide students with a thorough understanding of modern cost accounting concepts and the role they play in business decision-making. It aims to cultivate a systematic and analytical approach toward cost systems, cost classification, and cost ascertainment. Students will gain practical knowledge of various methods of cost determination applicable under specific business conditions. The course also focuses on the effective use of cost data for planning, control, and informed managerial decisions in a competitive economic environment.

**Course Contents:****UNIT-1****Introduction to Cost Accounting and Cost Ascertainment**

**1.1** Definition, Scope, Objectives and Significance of Cost Accounting; Difference between Financial Accounting and Cost Accounting; Essentials of Good Cost Accounting System.

**1.2** Cost Concepts and Classifications – Cost Object, Cost Centres, Cost Unit, Classification of Costs and Preparation of Cost Sheet for manufacturing sector.

**1.3** Elements of Cost: Material Cost (CAS-6) - Material Control, Concepts and techniques, Methods of Pricing of Material Issues, Treatment of Material Losses; Employee or Labour Cost (CAS-7) - Accounting and Control of employee cost, Time-keeping and time-booking, Employee turnover: meaning, methods of measurement and accounting treatment, Concept and treatment of idle time and overtime, Methods of wage payment and Incentive schemes- Halsey, Rowan, Taylor's differential piece wage; Direct Expenses (CAS-10); Overheads (CAS-3) - Classification of overheads, Absorption of overheads, Determination of overheads rates, Under and Over absorption of overheads and its treatment.

**UNIT-2****Methods of Costing**

**2.1** Job, Batch and Contract Costing.

**2.2** Process Costing (including process losses, valuation of work- in-progress).

**2.3** Operating or Service Costing (including transport, hotel and hospital costing).

**UNIT-3****Cost Accounting Book-Keeping Systems**

**3.1** Cost Accounting Records, Ledgers and Cost Statements.

**3.2** Integral Accounts and Reconciliation of Cost Accounting Records with Financial Accounts.

**Note:** Any revision, amendment, or introduction of relevant Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI) shall be deemed applicable to this course with immediate effect. Students and faculty members are expected to stay updated with such changes and incorporate them into their learning and teaching practices accordingly.





### **Suggested Readings:**

#### **Textbooks:**

1. Arora, M. N. (2021). *Cost Accounting: Principles and Practice*. New Delhi, India: Vikas Publishing House.
2. Goel, R. K., & Goel, I. (2019). *Concept Building Approach to Cost Accounting for B.Com (Hons.)/B.Com*. New Delhi, India: Cengage Learning.
3. Gupta, S., Reeta, & Prabhakar, R. R. (2021). *Cost Accounting for B.Com*. New Delhi, India: Sultan Chand & Sons.
4. Tulsian, P. C. (2020). *Cost Accounting*. New Delhi, India: S. Chand Publishing.

#### **Reference Books:**

5. Maheshwari, S. N., & Mittal, S. N. (2020). *Cost Accounting: Theory and Problems*. New Delhi, India: Shri Mahaveer Book Depot.
6. Maheshwari, S. N., Mittal, S. K., & Mittal, S. N. (2021). *Cost Accounting: Principles & Practice*. New Delhi, India: Shree Mahaveer Book Depot.
7. Mitra, J. K. (2021). *Cost and Management Accounting*. New Delhi, India: Oxford University Press.
8. Nigam, B. M. L., & Jain, I. C. (2023). *Cost Accounting: Principles and Practice*. New Delhi, India: PHI Learning.
9. Singh, S. (2019). *Fundamentals of Cost Accounting*. Allahabad, India: Kitab Mahal.



**B.Com (H) Regular & Self-Finance Semester -IV****PAPER CODE :24-BCH-C-251****PAPER NAME : FINANCIAL MANAGEMENT  
(MAJOR)**

<b>04 Credits</b>	<b>Duration of Exam: 3 Hours</b>	<b>Max. Marks: 100</b> <b>(End Term Exam 75 + 25 Internal Assessment)</b>
-------------------	----------------------------------	--

**UNIT- 1**

**Introduction to Financial Management:** Concept, Scope, Importance, Objectives, Functional Areas of Financial Management, Finance Function, Approaches to Finance Function, Aims of Finance Function, Measuring Shareholders Value Creation: Economic Value Added and market Value Added, Financial Decisions, Inter-Relation of Financial Decisions, Factors influencing Financial Decisions, Time Value of Money, Techniques of Time Value of Money, Risk and Return.

**UNIT-2**

**Financial Planning and Decision:** Meaning of Financial Planning, Objectives, Principles of a Sound Financial Plan, Considerations in Formulating Financial Plan, Steps in Financial Planning and Limitations of Financial Planning. Meaning of Capitalization, Need of Capitalization, Theories of Capitalization, Over-Capitalization V/s Under-Capitalization, Watered Stock or Capital, Over-Trading and Under Trading, Cost of Capital, Capital Structure and Leverages.

**UNIT- 3**

**Funds Management and Long Term Investment Decision:** Sources of Finance, Working Capital Decisions, Cash Management, Receivables Management, Inventory Management, Payables Management and Management of Earnings. Dividend Policy, Determinants of Dividend Policy, Types of Dividend Policy, Forms of Dividend, Dividend Decision and Valuation of Firms: The Irrelevance Concept of Dividend or The Theory of Irrelevance and The Relevance Concept of Dividend or The Theory of Relevance. Capital Budgeting, Need and Importance of Capital Budgeting, Process of Capital Budgeting, Kinds of Capital Budgeting Decisions, Methods of Capital Budgeting and Capital Rationing.

**Suggested Readings**

1. Gupta S.K and Sharma R.K., Financial Management Theory and Practice, Kalyani Publishers, New Delhi.
2. Khan M.Y and Jain P.K., Financial Management Text, Problems and Cases, McGraw Hill Education, Noida
3. Chandra P., Financial Management Theory and Practice, McGraw Hill, Noida.
4. Pandey I.M., Financial Management, Pearson.
5. Rustagi R.P., Fundamentals of Financial Management, Taxmann's, New Delhi





**B.Com (H) Regular & Self-Finance Semester -IV**

PAPER CODE: 24-BCH-M-253

PAPER NAME: AUDITING

(MAJOR)

04 Credits	Duration of Exam: 3 Hours	Max. Marks: 100 (End Term Exam 75 + 25 Internal Assessment)
------------	---------------------------	--

**Learning Objectives**

The course aims to provide knowledge of auditing concepts, principles, procedures, and techniques in accordance with current legal requirements.

**Learning outcomes**

After completion of the course, learners will be able to:

1. Discuss basic concepts of auditing and acquaint with latest developments in the area of auditing.
2. Describe the need of auditing and the role of auditors.
3. Demonstrate the principles, procedures and techniques of auditing.
4. Interpret the contents of audit reports.
5. Analyze the provisions of Companies Act, 2013 relating to auditor and auditing.

**UNIT-1****Introduction, Internal Control and Audit Procedures:**

Meaning and objectives of auditing; nature and scope of auditing; basic principles and techniques of auditing; Classification of audit.

Audit planning and documentation; audit evidence; audit sampling, internal check, internal control, and internal audit.

**UNIT-2****Vouching and Verification: Vouching–**

Meaning and objectives; Procedure of Vouching; Vouching of Cash and Bank, Purchase and Sales; Verification of Assets and Liabilities; Inventory Valuation.

**UNIT-3****Company Auditors, Audit Report and Special Audit:**

Qualifications and disqualifications; appointment and rotation, removal, remuneration, rights, duties and liabilities of Auditors.

Contents and types of audit report, Qualified and Unqualified report; National Financial Reporting Authority. Special Audit: Banking and Insurance company; Forensic Audit.

**Suggested Readings:**

- Garg, P. (2022). *Auditing & Assurance*. Delhi, India: Taxmann Publication.
- Kumar, R. & Sharma, V. (2019). *Auditing Principles and Practice*. Delhi, India: PHI Learning.
- Roy (2019). *Auditing & Assurance*. Delhi, India: Oxford University Press.
- Singh A. K., & Gupta, L. (2021). *Auditing Theory and Practice*. Noida, India: Galgotia Publishing.
- Kamal, G. (2008). *Contemporary Auditing*. Delhi, India: Tata Mcgraw Hill Publishing Company.





**B.Com (H) Regular & Self-Finance Semester -IV****PAPER CODE: 24-BCH-M-253****PAPER NAME: HUMAN RESOURCE MANAGEMENT****(MINOR)**

<b>04 Credits</b>	<b>Duration of Exam: 3 Hours</b>	<b>Max. Marks: 100</b>
		<b>End Term Exam 75 + 25 Internal Assessment)</b>

**Course Objectives:** This course aims at providing an understanding of concepts, principles and functions of human resource management in the present-day business environment of India in the 21st century.

**Course Contents:****UNIT-1**

**Introduction:** Definition, scope, objectives and importance of HRM, Difference between HRM and personnel management, Functions of HRM, Role of HR manager, HR planning – concept, objectives and process of human resource planning, limitation of human resource planning, Job analysis – job description and job specification, , uses of job analysis, Benefits of job analysis, problems of Job analysis, Methods of collection of job analysis data, Problems with job description , emerging challenges in HRM-workforce diversity, downsizing, work life balance, employee empowerment.

**UNIT-2**

**Acquisition of human resource:** Meaning, objectives and importance of recruitment, factors affecting recruitments, sources and methods of recruitment, recent trend of recruitment. Meaning of selection, Difference between recruitment and selection, selection process, test and interview. Placement and induction, Training and Development – concepts, objectives, importance and methods of training and development, Job changes - Promotion, Transfer and employee safety; Demotion and Separation.

**UNIT-3**

**Compensation management and employee benefits :** Concepts, policies and objectives of compensation management, components of employee compensation, Methods of wage payment, Features of sound wage plan, remuneration, Fringe benefits, Job evaluation – concepts, objective and methods of job evaluation, Performance Appraisal, concept, objectives and Methods of performance appraisal, Employee welfare-Meaning, importance and agencies of employee welfare, types of welfare services. E-HRM, Human resource information system.

**Suggested Readings:**

- 1) Yoder, Dale: Personnel Management and Industrial Relations, Prentice Hall of India, New Delhi.
- 2) Flippo, EB: Principles or Personnel Management, McGraw Hill, New York.
- 3) Jucious, Michael J: Personnel Management, Richard Irwin.
- 4) Dessler Gary: Human Resource Management, Pearson Education, New Delhi.
- 5) Worther, William and Davis Keith: Human Resource and Personnel Management, McGraw Hill, New York
- 6) Sherwani, NUK: Human Resource Management, Galgotia Publications Pvt Ltd., Noida.
- 7) Pattanayak Biswajeet: Human Resource Management, PHI Learning Pvt. Ltd., New Delhi.
- 8) Aswathappa, K: Human Resource and Personnel Management, Tata McGraw Hill,





- 9) Robbins S.P. and D.A. Decenzo: Human Resource Management, Prentice Hall Inc., New Jersey.
- 10) Monappa Arun and Mirza, ASaiyda, J: Personnel Management, Tata McGraw Hill, New Delhi.



**B.Com (H) Regular & Self-Finance Semester -IV****PAPER CODE 24-BCH-V-254****PAPER NAME- E-COMMERCE AND WEB ANALYTICS****VALUE ADDED COURSE**

<b>02 Credits</b>	<b>Duration of Exam: 2 Hours</b>	<b>Maximum Marks:50</b> <b>(End Term Exam37 + 13 Internal Assessment)</b>
-------------------	----------------------------------	--

**Course Objective:** The objectives of the course are to introduce the concept of electronic commerce, and to understand how electronic commerce is affecting business enterprises, governments, consumers and people in general. In addition, this skill enhancement paper will provide elementary knowledge to students to acquaint with the art and skill of developing websites using relevant software tools.

**UNIT- 1**

Introduction to ecommerce: Meaning and concept of ecommerce, ecommerce vs e-business, advantages and disadvantages of ecommerce, value chain in ecommerce, Porter's value chain model, competitive advantage and competitive strategy, different types of ecommerce like B2B, B2C, C2C, C2B, G2C. E-commerce: Business Models and Concepts. Business to Business e-commerce: Meaning, benefits and opportunities in B2B, key B2B models and their main functions, EDI as a B2B tool. E-core values: ethical issues, legal issues, taxation issues and international issues.

**UNIT-2**

E-Commerce- A Consumer Oriented Approach: Traditional v/s E-Retailing, Key success factors in E-retailing, Models of E-retailing, and Characteristics of E-retailing. E-services: Categories of E-services, Web-enabled services, matchmaking services, Information selling on the web, E-entertainment, Auctions and other specialized services. Consumer oriented e-commerce: traditional retailing and e-retailing, benefits and key success factors for e-retailing, models for e-retailing like specialized and generalized e-stores, e-mail, direct selling by manufacturer, e-broker and e-services like web-enabling services, information selling on the web, entertainment services and auction services.

**UNIT-3**

Technology in ecommerce: An overview of the internet, basic network architecture and the layered model, internet architecture, intranets and extranets, The making of world wide web, web system architecture, ISP, URL's and HTTP, cookies. Building and hosting your website: choosing an ISP, registering a domain name, web promotion, and internet marketing techniques, e-cycle of internet marketing, personalization, and mobile agents, tracking customers, customer service, CRM and e-value.

Security threats: Security in cyberspace, kinds of threats and crimes: client threat, communication channel threat, server threat, other programming threats, frauds and scams Basic cryptography for enabling security in ecommerce: encryption: public and private key encryption, authentication and trust using digital signature and digital certificates. Online payment systems

**References**

1. Laudon and Carol G. Traver, "E-commerce: business, technology, society," Kenneth
2. Addison Wesley. (Latest Edition)
3. Henry Chan, Raymond Lee, Tharam Dillon, Elizabeth Chang, "E-commerce Fundamentals and Applications, Wiley Publications (Student Edition)
4. Elias. M. Awad, "Electronic Commerce", Prentice-Hall of India Pvt Ltd. (Latest Edition)
5. Shivani Arora, "E commerce", Taxman Publications Pvt Ltd. New Delhi (Latest Edition)

