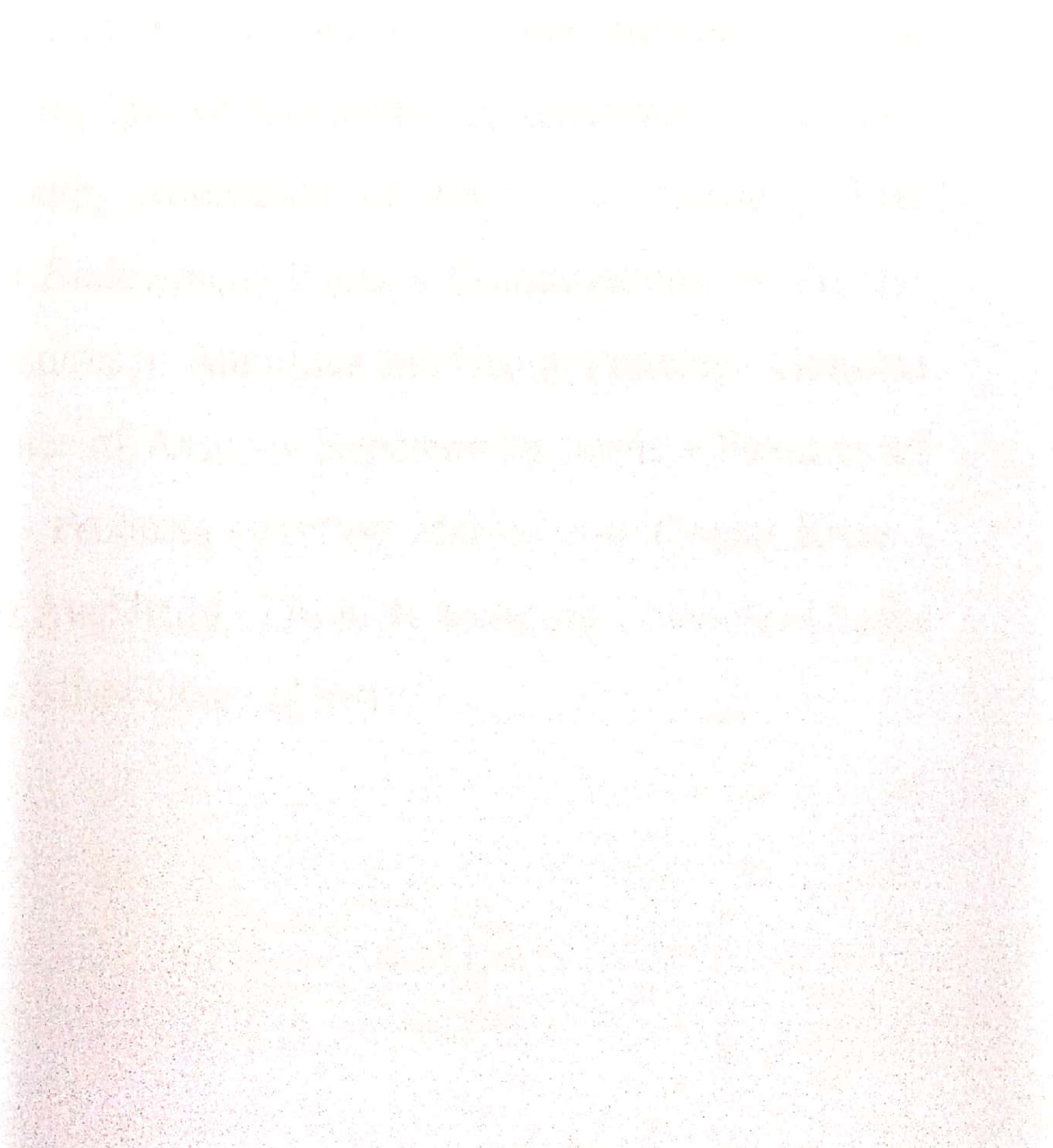


# SEMESTER III

## w.e.f -2024-2025





<b>Paper BCOM SEC2A: PRINCIPLES OF INSURANCE</b>
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**B.COM – CA / BA / H**

Hours per Week: 2

Exam Hours: 1 ½

Credits: 2

Marks: 40E+10I

**Objectives:** To make Students to learn Principles of Insurance.

**Course Outcomes:** Upon successful completion of this course, a student will be able to:

- Understand the Risk Management & types of risk.
- Understand the role of Economic development through insurance.
- Analyze the different types of products of Life Insurance and General insurance.
- Understand the insurance customer behaviour and importance of ethical behaviour.

**UNIT I: RISK MANAGEMENT AND INSURANCE & INSURANCE TERMINOLOGY:**

Risk Management -Types of Risks - Actual and Consequential Losses - Management of Risks - Risk of Dying Early - Risk of Living too Long - Different Classes of Insurance - Importance of Insurance - Management of Risk by Individuals and Insurers - Fixing of Premiums – Reinsurance - Role of Insurance in Economic Development and Social Security - Constituents of Insurance Market - Operations of Insurance Companies - Operations of Intermediaries - Specialist Insurance Companies - Role of Regulators - Common and specific terms in Life and Non-Life Insurance -

**UNIT II: INSURANCE CONTRACT, INSURANCE PRODUCTS AND PRINCIPLES OF INSURANCE:**

Insurance Contract Terms - Principles of Insurance: Principle of Insurable Interest, Principle of Indemnity, Principle of Subrogation, Principle of Contribution, Relevant Information Disclosure, Principle of utmost Good Faith, Relevance of Proximate Cause - **Life Insurance Products:** Term Plans - Pure Endowment Plans - Combinations of Plans - Traditional Products - Linked Policies - Features of Annuities and Group Policies - **General Insurance Products:** Risks faced by Owner of Assets - Exposure to Perils - Features of Products Covering Fire and Allied Perils - Products covering Marine and Transit Risks - Products covering Financial Losses due to Accidents - Products covering Financial Losses due to Hospitalization - Products Covering Miscellaneous Risks



### SUGGESTED READINGS:

1. Principles of Risk Management and Insurance: George E Rejda (13th Edition)
2. Risk Management and Insurance: Trieschman ,Gustavson and Hoyt . South Western College Publishing,
3. Principles of Insurance: A Publication of the Insurance Institute of India
4. Principles of Insurance: Telugu Academy, Hyderabad
5. Guide to Risk Management: SagarSanyal
6. Principles of Insurance: Dr V Padmavathi,Dr V Jayalakshmi - PBP
7. Insurance and Risk Management : P.K. Gupta
8. Insurance Theory and Practice :Tripathi PHI
9. Principles of Insurance Management: Neelam C Gulati, Excel Books
10. Life and Health Insurance: Black, JR KENNETH & Harold Skipper, Pearson, Cincinnati,Ohio

### SUGGESTED WEBSITES:

- 1) [www.irda.gov.in](http://www.irda.gov.in) 2) [www.policyholder.gov.in](http://www.policyholder.gov.in) 3) [www.irdaindia.org.in](http://www.irdaindia.org.in)

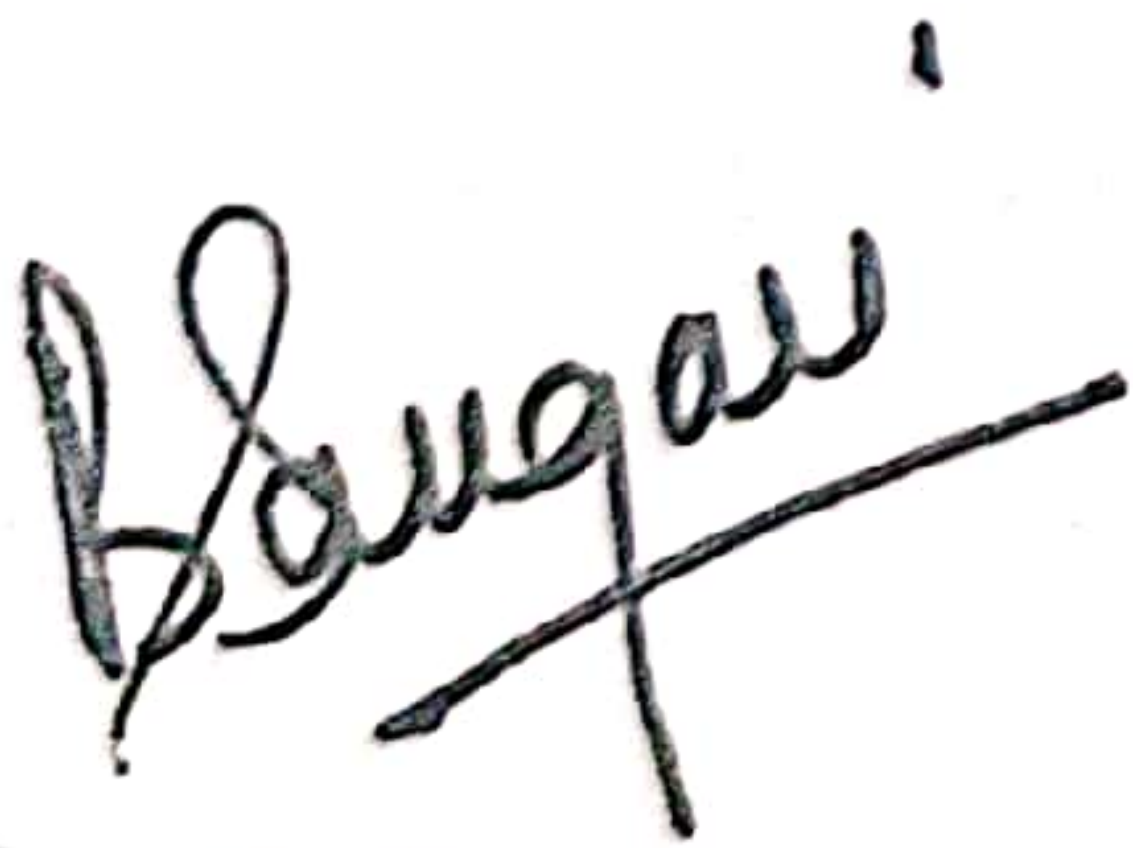


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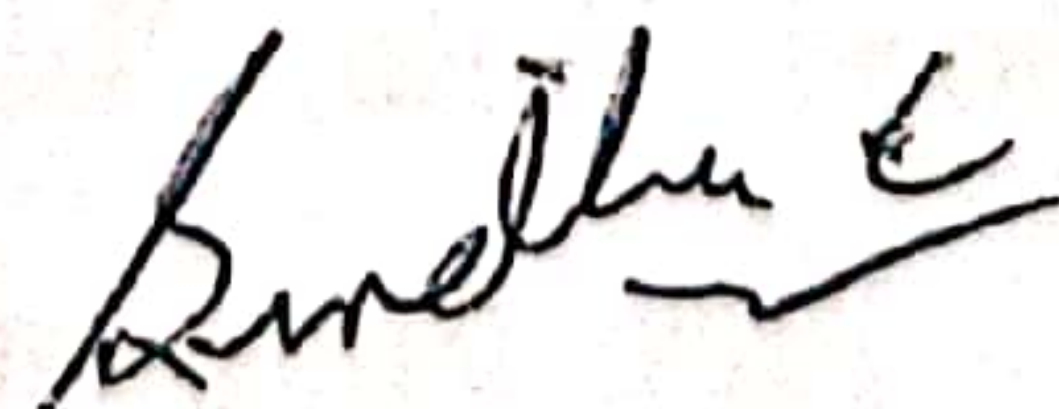
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**Paper BCOMSEC2 B: FOUNDATION OF DIGITAL MARKETING & WEB DESIGN****B.COM – CA / BA / H****Hours per Week: 2****Exam Hours: 1 ½****Credits: 2****Marks: 40E+10I****Objective:**

- 1 To make students to understand Foundation of digital marketing.
- 2 To make students to understand the Fundamentals of Web design and Analytics.

**Course Outcomes:** Upon successful completion of this course, a student will be able to

- Understand digital marketing essentials: strategy, SEO, social media, and content marketing.
- Implement effective email marketing and mobile strategies for audience engagement.
- Design user-friendly websites and optimize for conversions.
- Utilize Google Analytics for comprehensive website analysis and optimization.

**UNIT I: FOUNDATIONS & CONTENT MARKETING:**

Digital Marketing Strategy - Exploring Digital Marketing - Starting with the Website - Foundations of Analytics – Search Engine Optimization – Search and Display Marketing - Social Media Marketing - Video Marketing: Email marketing tools and setup - Email marketing segmentation, personalization and mobile friendly design Content marketing foundations - Blogs for content marketing - Content marketing for staying relevant - Newsletters for content marketing - Mobile marketing foundations

**UNIT II: WEB DESIGN AND GOOGLE ANALYTICS:**

Exploring and learning web design – Understanding Conversion rate optimization (CRO) – Setting CRO – Understanding target audience – Optimization champion , Getting started with Google Analytics – Core concepts – Additional interface features – Using reports – Audience reports – Acquisition reports – Social reports – Behavior reports – Track events – Conversion reports – Additional features



## SUGGESTED READINGS:

1. The Art of Digital Marketing: The Definitive Guide to Creating Strategic, Targeted, and Measurable Online Campaigns by Ian Dodson, Wiley
2. Fundamentals of Digital Marketing by Puneet Singh Bhatia, Pearson
3. Digital Marketing by Vandana Ahuja, Oxford
4. Digital Marketing by Seema Gupta, McGraw Hill
5. Digital Marketing For Dummies by Ryan Deiss and Russ Henneberry
6. Don't Make Me Think Revisited : A Common Sense Approach to Web Usability By Steve Krug
7. Web Analytics 2.0 - Avinash Kaushik
8. Successful Analytics by Brian Clifton
9. Math and Stats for Web Analytics and Conversion Optimization by Himanshu Sharma



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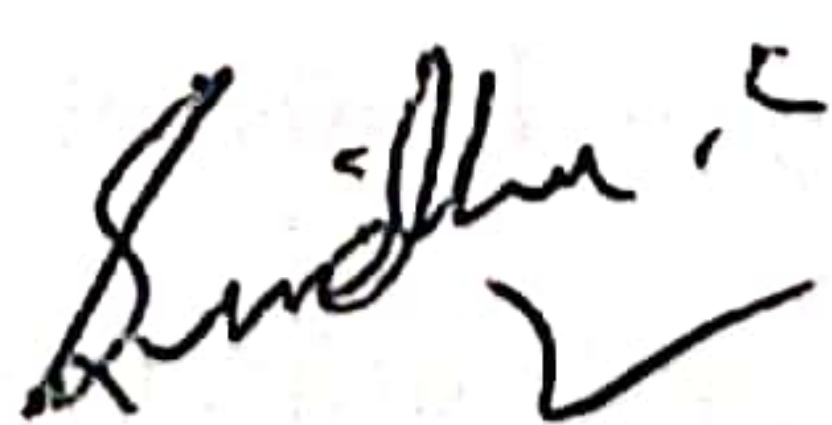


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**Paper BCOM302: BUSINESS STATISTICS-I****B.COM – CA / BA / H**

Hours per Week: 5

Exam Hours: 3

Credits: 5

Marks: 70E+30I

**Objective:** To inculcate analytical and computational ability among the students.

**Course Outcomes**

Upon successful completion of this course, a student will be able to:

- Express the fundamentals of Statistics.
- Understand basic statistical concepts such as statistical collection, statistical series, tabular, Graphical representation of data.
- Calculate measures of central tendency, dispersion and asymmetry
- Interpret the meaning of the calculated statistical indicators.
- Choose a statistical method for solving practical problems.
- Predict values of strategic variables using regression and correlation analysis.

**UNIT-I: INTRODUCTION:**

Origin and Development of Statistics – Definition - Importance and Scope – Advantages and Limitations of Statistics - Distrust of Statistics.

Statistical Investigation: Planning of statistical investigation - Census and Sampling methods - Collection of primary and secondary data - Statistical errors and approximation (Theory only) - classification and Tabulation of data - Frequency distribution.(Simple Problems)

**UNIT –II: DIAGRAMMATIC AND GRAPHIC PRESENTATION:**

Diagrammatic presentation: One Dimensional and Two Dimensional Diagrams – Pictograms – Cartograms Graphic presentation: Technique of Construction of Graphs - Graphs of Frequency Distribution - Graphs of Time Series or Histograms.

**UNIT-III: MEASURES OF CENTRAL TENDENCY:**

Introduction –Significance -Arithmetic Mean- Geometric Mean - Harmonic Mean - Mode – Median - Quartiles and Percentiles - Simple and Weighted Averages - Uses and Limitations of different Averages.

**UNIT-IV: MEASURES OF DISPERSION AND SKEWNESS AND KURTOSIS:**

Measures of Dispersion: Significance -Characteristics –Absolute and Relative Measures - Range-Quartile Deviation -Mean Deviation-Standard Deviation-Coefficient of Variation.

Measures of Skewness - Karl Pearson's Coefficient of Skewness - Bowley's Coefficient of Skewness - Kelly's Measure of Skewness – Kurtosis: Mesokurtosis, Platy kurtosis and Leptokurtosis.




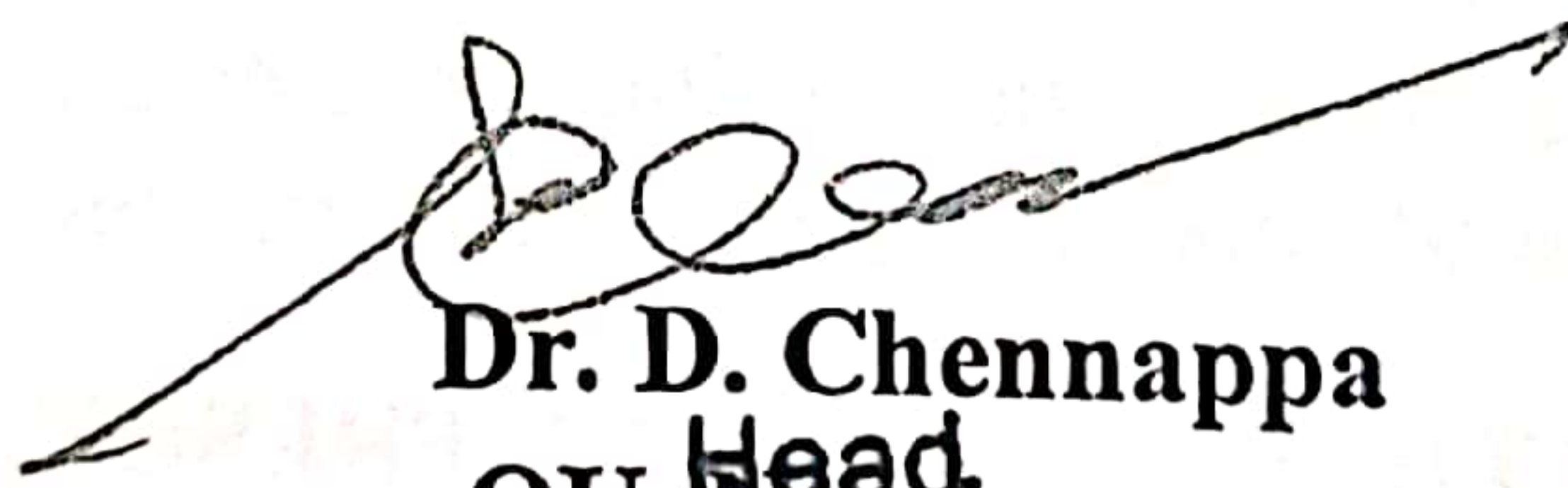
## UNIT-V: CORRELATION:

Meaning -Types - Correlation and Causation – Methods: Scatter Diagram - Karl Person's Coefficient of Correlation - Probable Error and Interpretation of Coefficient of Correlation - Rank Correlation - Concurrent Deviation Method.

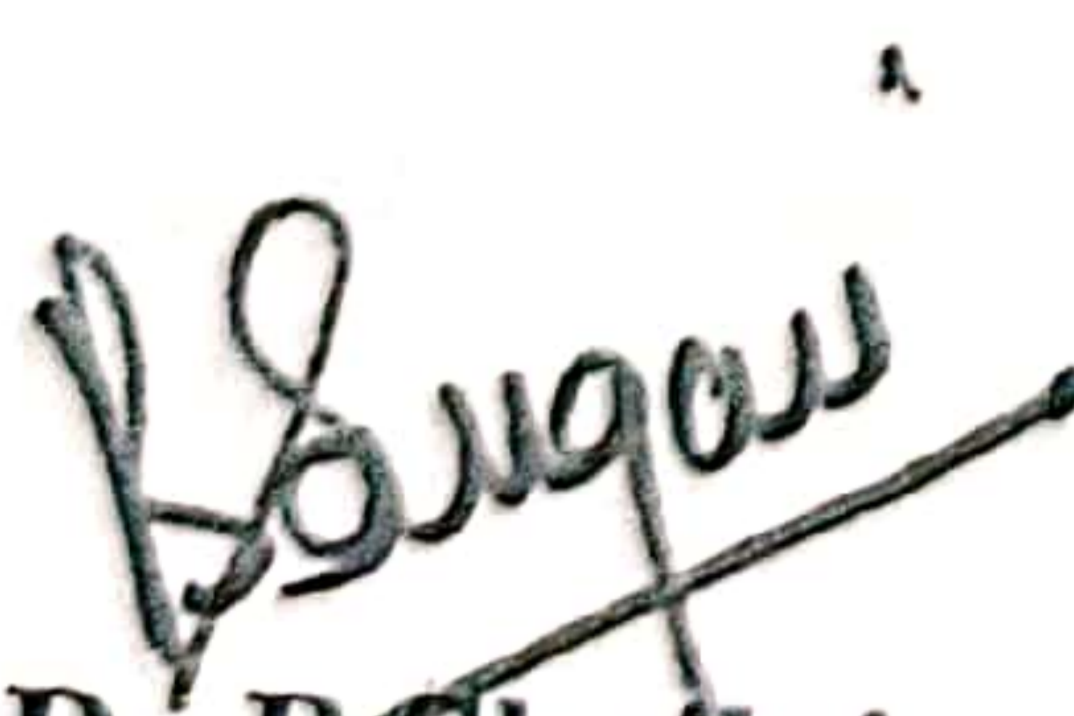
## SUGGESTED READINGS:

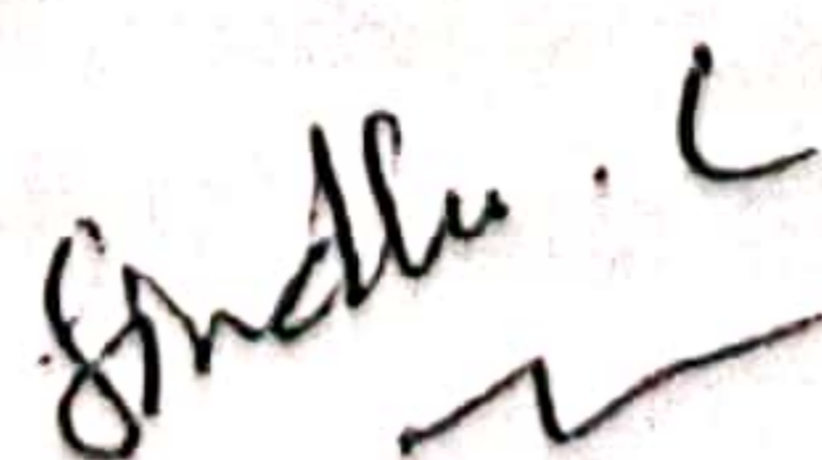
1. Statistics for Management:Levin&Rubin, Pearson
2. Fundamentals of Statistics:Gupta. S.C, Himalaya
3. Business Statistics –I: Dr. Obul Reddy, Dr. D. Shridevi - PBP
4. Business Statistics: Dr. J. K. Thukral, Taxmann Publications
5. Business Statistics–I: Dr. Prashanta Athma,N.Rajyalaxmi–SIAPublishers& Distributors Pvt. Ltd.
6. Business Statistics: K. Alagar, Tata McGraw Hill
7. Fundamentals of Statistical: S. P Gupta, Sultan Chand
8. Business Statistics: S. L Aggarwal, S. L. Bhardwaj, Kalyani Publications
9. Statistics-Problems and Solutions: Kapoor V.K, S. Chand
10. Statistics-Theory, Methods and Applications: SanchetiD.C.&Kapoor V.K

  
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**Paper BCOM301: ADVANCED ACCOUNTING****B.COM – CA / BA / H**

Hours per Week: 5

Exam Hours: 3

Credits: 5

Marks: 70E+30I

**Objective:** To acquire accounting knowledge of partnership firms and joint stock companies

**Course Outcomes:**

Upon successful completion of this course, a student will be able to:

- Prepare financial accounts for partnership firms in different situations.
- Prepare financial statements for partnership firm on dissolution of the firm.
- Apply the New Companies Act provisions regarding Company accounts.
- Evaluate the different ways for a company to raise finances from public.
- Understand Profits prior to incorporation of a Company.
- Understand the need and methods of valuation of shares and goodwill.

**UNIT-I: PARTNERSHIP ACCOUNTS-I:**

Meaning – Partnership Deed – Preparation of P&L Appropriation, Capital Accounts (Fixed and Fluctuating) Theory only – Admission of a Partner and Retirement of a Partner (Including problems)

**UNIT-II: PARTNERSHIP ACCOUNTS-II:**

Death of a Partner (Excluding Joint Life Policy) Dissolution of Partnership–Insolvency of a Partner (excluding Insolvency of all partners)-Sale to a Company (Theory only)

**UNIT-III: PROFIT PRIOR TO INCORPORATION AND COMPANY FINAL ACCOUNTS**

Profits Prior to Incorporation- Accounting treatment. (Including problems)

Companies Act 2013: Structure – General Instructions for preparation of Balance Sheet and Statement of Profit and Loss – Part-I: Form of Balance Sheet – Part-II: Statement of Profit and Loss – Preparation of Final Accounts of Companies

**UNIT-IV: ISSUE OF SHARES, VALUATION OF SHARES AND BONUS SHARES:**

Issue of Shares at Par, Premium and Discount - Prorata allotment – Forfeiture and Re issue of Shares

Valuation of Shares: Need–Net Assets, Yield and Fair Value Methods

Bonus Shares: Meaning – SEBI Guidelines for Issue of Bonus Shares – Accounting of Bonus Shares (Including problems)



# UNIT V: DEBENTURES, UNDERWRITING AND VALUATION OF GOODWILL


Issue of Debentures with Conditions of Redemption (Theory only)

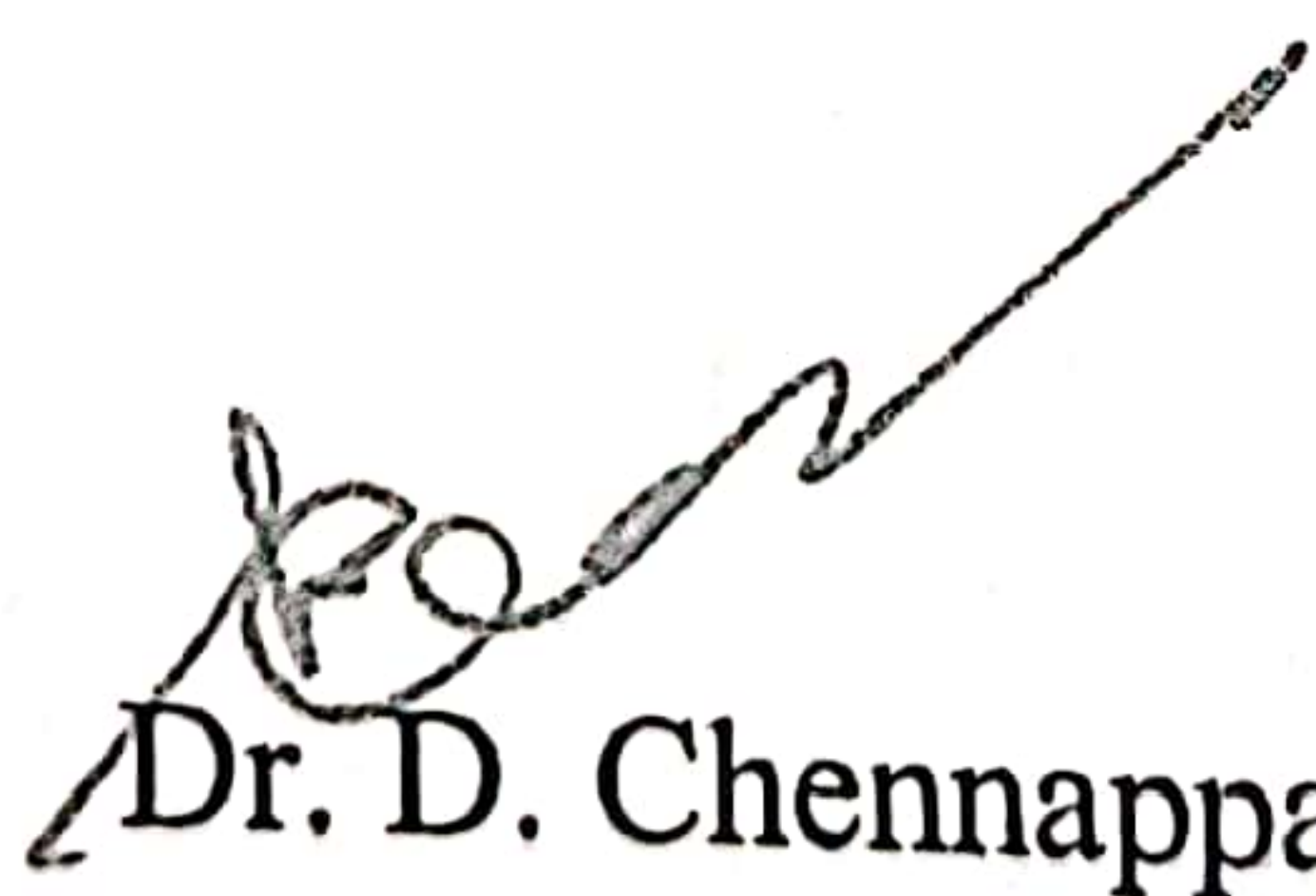
Underwriting: Meaning – Conditions (Including problems)

Valuation of Goodwill: Need – Methods: Average Profits and Super Profits

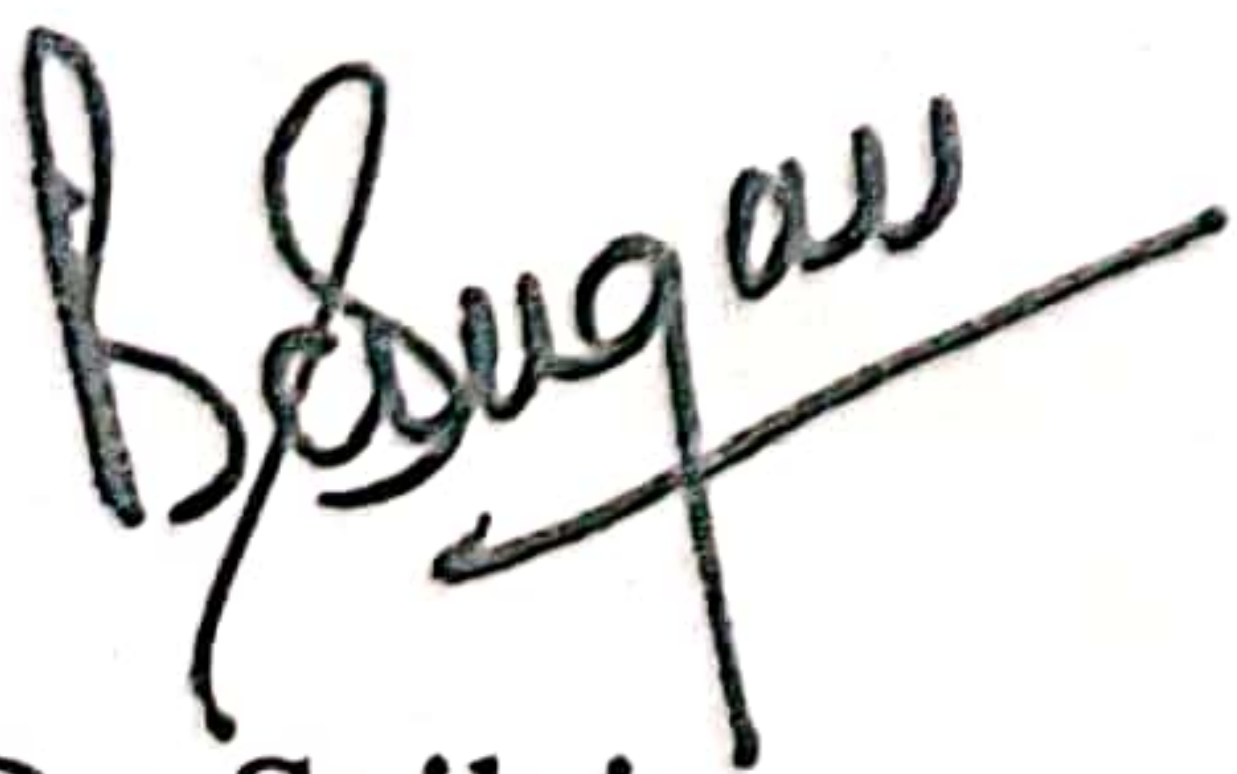
## SUGGESTED READINGS:

1. Principles and Practice of Accounting: R.L.Gupta & V.K.Gupta, Sultan Chand & Sons.
2. Advanced Accountancy: Shukla and Grewal, S.Chand & Co.
3. Advanced Accountancy: R.L.Gupta & Radhaswamy, Sultan Chand & Sons.
4. Advanced Accountancy (Vol-II): S.N.Maheshwari & V.L.Maheshwari, Vikas.
5. Advanced Accountancy: Dr. G. Yogeshwaran, Julia Allen -PBP
6. Accountancy–III: Tulasian, Tata Mc Graw Hill Co.
7. Advanced Accountancy: Arulanandam; Himalaya.
8. Accountancy–III: S.P. Jain & K.L Narang, Kalyani Publishers.
9. Guidance Note on the Revised Schedule VI to the Companies Act, 1956,
10. The Institute of Chartered Accounts of India. Advanced Accounting (IPCC): D. G. Sharma, Tax Mann Publications

  
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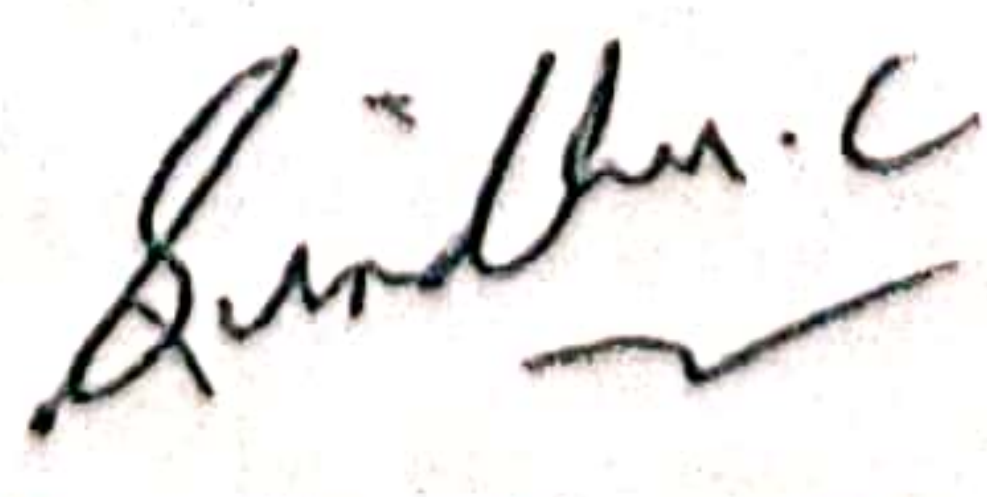
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# Paper BCOM303CAT: RELATIONAL DATA BASE MANAGEMENT

## B.COM – CA

Hours per Week: 7(3T+4P)

Credits: 5

Exam Hours: 2

Marks: 50E+35P+15I

**Objective:** to acquire basic conceptual background necessary to design and develop simple database system, Relational database mode, ER model and distributed databases, and to write good queries using a standard query language called SQL.

### Course Outcomes

Upon successful completion of this course students will be able to:

- Understand why to use DBMS and what its architectural concepts are.
- Implement DBMS using Relational and ER models.
- How normalization helps in building a better database.
- Attain a good practical understanding of SQL.
- Understand the basic concepts of Concurrency Control & database security
- Need for Distributed databases and client server databases.

**UNIT-I: BASIC CONCEPTS:** Database Management System - File based system – Advantages of DBMS over file based system - Database Approach - Logical DBMS Architecture - Three level architecture of DBMS or logical DBMS architecture - Need for three level architecture - Physical DBMS Architecture - Database Administrator (DBA) Functions & Role - Data files indices and Data Dictionary  
 - Types of Database. Relational and ER Models: Data Models - Relational Model – Domains - Tuple and Relation - Super keys - Candidate keys - Primary keys and foreign key for the Relations - Relational Constraints- Domain Constraint- Key Constraint - Integrity Constraint- Update Operations and Dealing with Constraint Violations - Relational Operations - Entity Relationship (ER) Model – Entities – Attributes – Relationships - More about Entities and Relationships - Defining Relationship for College Database - E-R Diagram - Conversion of E-R Diagram to Relational Database.

**UNIT-II: DATABASE INTEGRITY AND NORMALISATION:** - Redundancy and Associated Problems– Single Valued Dependencies – Normalisation - Rules of Data Normalisation - The First Normal Form -The Second Normal Form - The Third Normal Form - Boyce Codd Normal Form -. File Organisation : Physical Database Design Issues - Storage of Database on Hard Disks - File Organisation and Its Types - Heap files (Unordered files) - Sequential File Organisation -Indexed (Indexed Sequential) File Organisation - Hashed File Organisation - Types of Indexes-Index and Tree Structure-Multi-key File Organisation-Need for Multiple Access Paths - Multi-list File Organisation - Inverted File Organisation.



**UNIT-III: STRUCTURES QUERY LANGUAGE (SQL) :** Meaning-SQL commands – Data Definition Language - Data Manipulation Language - Data Control Language - Transaction Control Language - Queries using Order by – Where - Group by - Nested Queries. Joins – Views – Sequences - Indexes and Synonyms - Table Handling.

**UNIT-IV: TRANSACTIONS AND CONCURRENCY MANAGEMENT:**

Transactions-

Concurrent Transactions - Locking Protocol - Serialisable Schedules - Locks Two Phase Locking (2PL) - Deadlock and its Prevention -. Database Recovery and Security: Database Recovery meaning - Kinds of failures - Failure controlling methods - Database errors - Backup & Recovery Techniques - Security & Integrity - Database Security - Authorization.

**UNIT-V: DISTRIBUTED AND CLIENT SERVER DATABASES:**

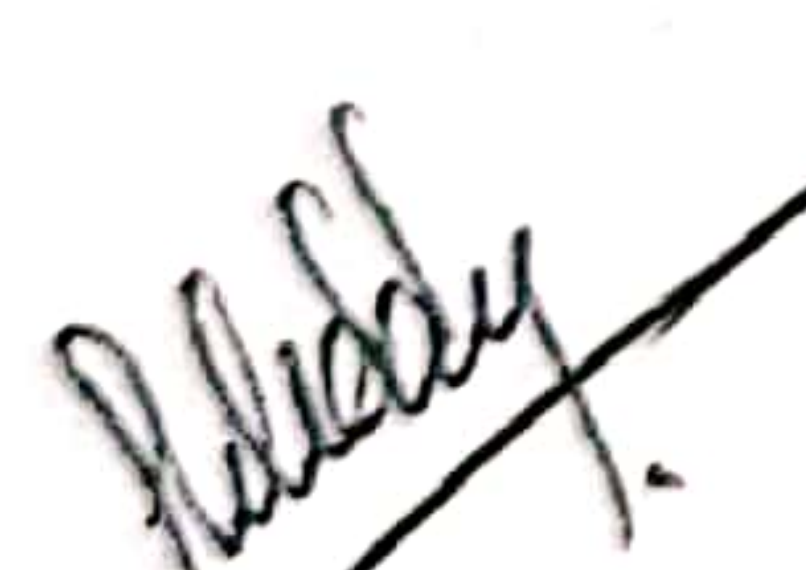
Need for Distributed Database Systems - Structure of Distributed Database - Advantages and Disadvantages of DDBMS - Advantages of Data Distribution - Disadvantages of Data Distribution - Data Replication - Data Fragmentation. Client Server Databases: Emergence of Client Server Architecture - Need for Client Server Computing - Structure of Client Server Systems & its advantages.

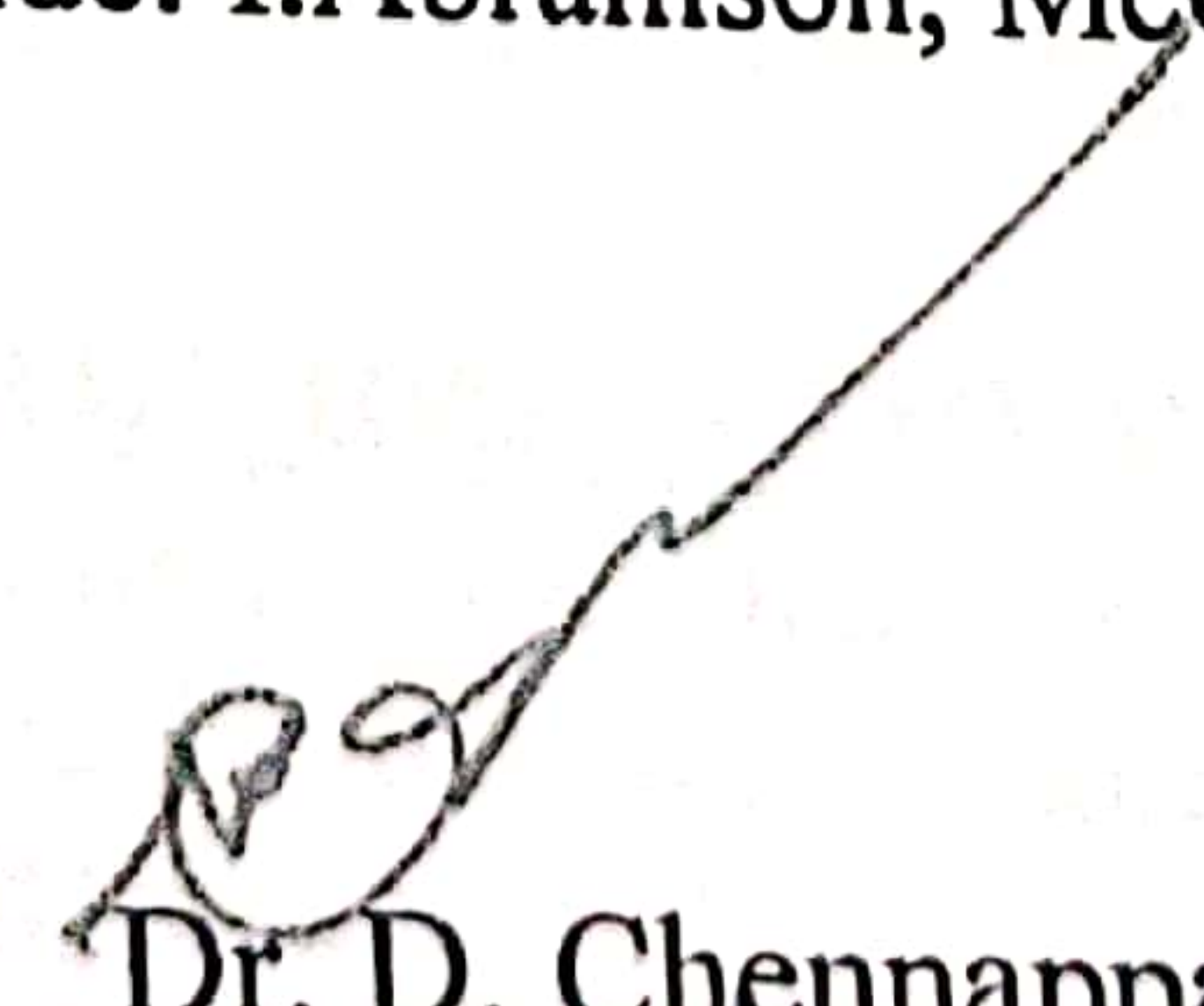
**ADVANCED TOPICS: MYSQL**

**LAB: SQL QUERIES BASED ON VARIOUS COMMANDS.**


**SUGGESTED READINGS:**


- 1) Database Systems: R.Elmasri & S.B.Navathe, Pearson.
- 2) Introduction to Database Management System: ISRD Group, McGrawHill.
- 3) Database Management System: R.Ramakrishnan & J.Gehrke, McGrawHill.;
- 4) Modern Database Management: J.A.Hoffer, V.Rames & H.Topi, Pearson.;
- 5) Database System Concepts: Silberschatz, Korth & Sudarshan, McGrawHill
- 6) Simplified Approach to DBMS: Parteek Bhaia Kalyani Publishers.
- 7) Database Management System: Nirupma Pathak, Himalaya.
- 8) Database Management Systems: Pannerselvam, PHI.
- 9) Relational Database Management System: Srivastava & Srivastava, New Age
- 10) PHPMySQL Spoken Tutorials by IITBombay.
- 11) Oracle Database: A Beginner's Guide: I.Abramson, McGraw Hill

  
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**Paper BCOM303 BAT: DATA ANALYTICS MODELING****B.COM – BA****Hours Per Week:** 7(3T+4P)**Exam Hours:** 2**Credits:**5**Marks:** 50E+35P+15I**Objective:** To make students to learn data Analytics Modeling.**Course Outcomes**

Upon successful completion of this course students will be able to:

- Understand business values and analyses how to process and work with different types of data.
- Enable students to recognize, understand and apply different data models of business analytics.
- Use of ETL, in transforming historical, current, and predictive views of business data.
- Identify the purpose of data warehousing and use tools for managing Data Analytics process in firms of all sizes.
- Foster an ability to critically analyses, synthesis and solve complex structured and unstructured business problems.
- Create viable solutions to decision making problems.

**UNIT I: UNDERSTANDING YOUR BUSINESS:**

Identify business value - Determine how business and corporate drivers impact the strategic direction of the business - Analyze different project processes used in working with data - Compare different types of data

**UNIT II: DATA PROFILING & CLEANSING:**

Data Profiling: Identify core data profiling tasks - Identify outliers - Use tools for data profiling

Data Cleansing: Identify core data cleansing tasks - Use tools for cleansing, Difference between Data Profiling & Data Cleaning.

**UNIT III: ETL (EXTRACT, TRANSFORM, AND LOAD):**

Data Quality and MDM: Identify role of data quality in organization - Identify role of MDM in organization. ETL and ELT: Definition, processes, benefits, Distinguish between ETL& ELT

MS Power Query using Power BI: Introduction, Power BI Architecture, Transformation and Data flow.



**UNIT IV: DATA WAREHOUSING:**

Data Warehousing: Characteristics of data warehouse, Key components of a data warehouse, Architecture of a Data Warehouse-single -tire, two-tire, three-tire, Distinguish between data warehouses and data lakes, data marts, Use tools for warehousing.

OLAP Technology: OLAP, OLTP, Characteristics, Difference between OLTP and OLAP, Data cubes and in-memory scenarios.

**UNIT V: UNDERSTANDING DATA:**

Overview: Identify data roles in the organization - Determine how data moves through the data lifecycle.

Data Modeling: Types of Data Models, Modeling techniques - Use tools for data modeling

Structured Data & Unstructured Data: - Use SQL to perform CRUD tasks against a database Pros and Cons and difference between Structured Data and Unstructured Data .

**SUGGESTED READINGS:**

1. Data Analytics Modeling Certificate; AICPA

2. Fundamentals of Business Analytics, 2nd Edition; R N Prasad, Seema Acharya; Wiley

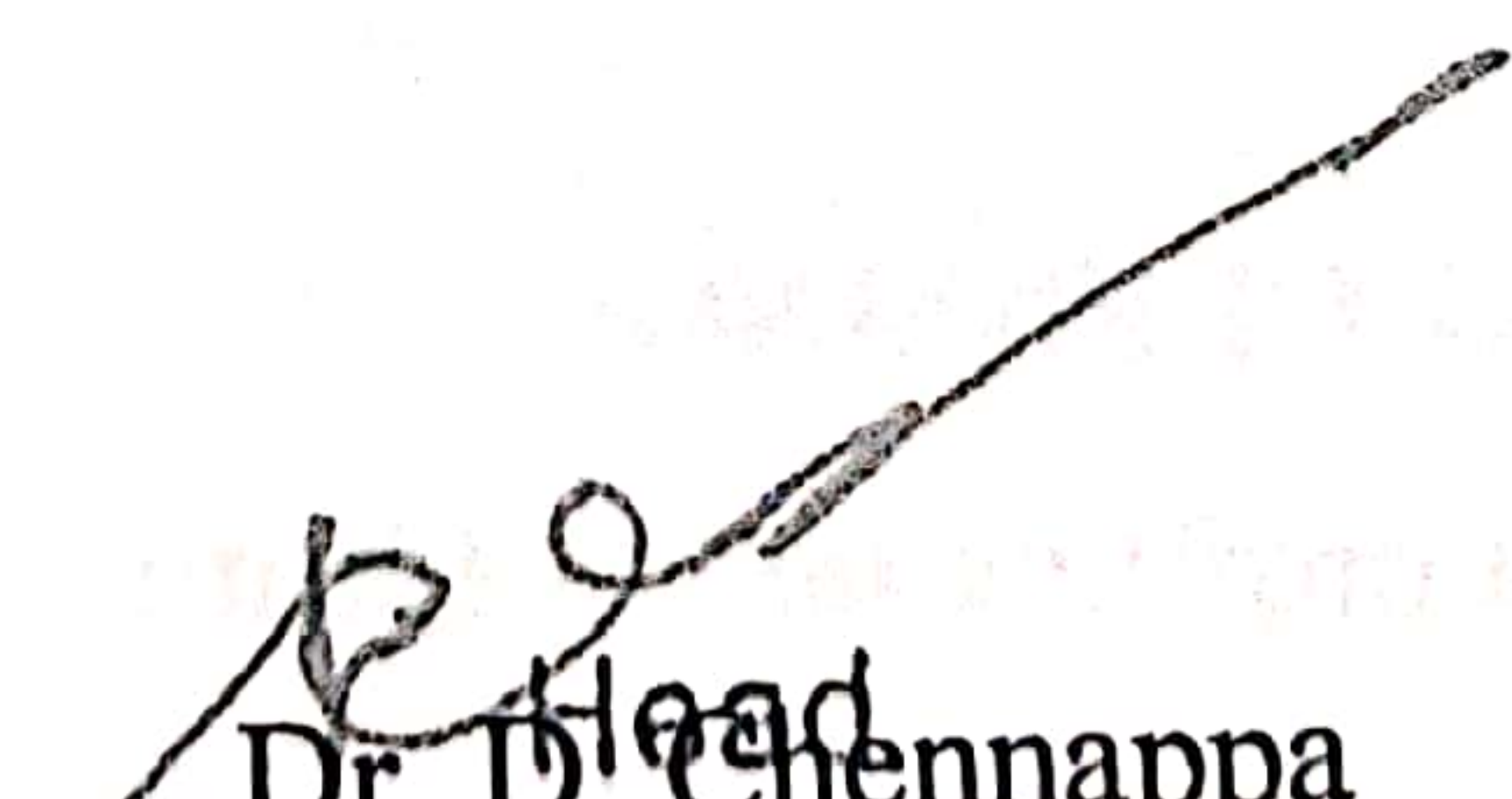
3. Business Analysis with Microsoft Excel and Power BI, 5th edition; Conrad G. Carlberg;

Pearson

4. Data Warehouse and Data Mining: Concepts, techniques and real life applications Dr. Jugnesh Kumar

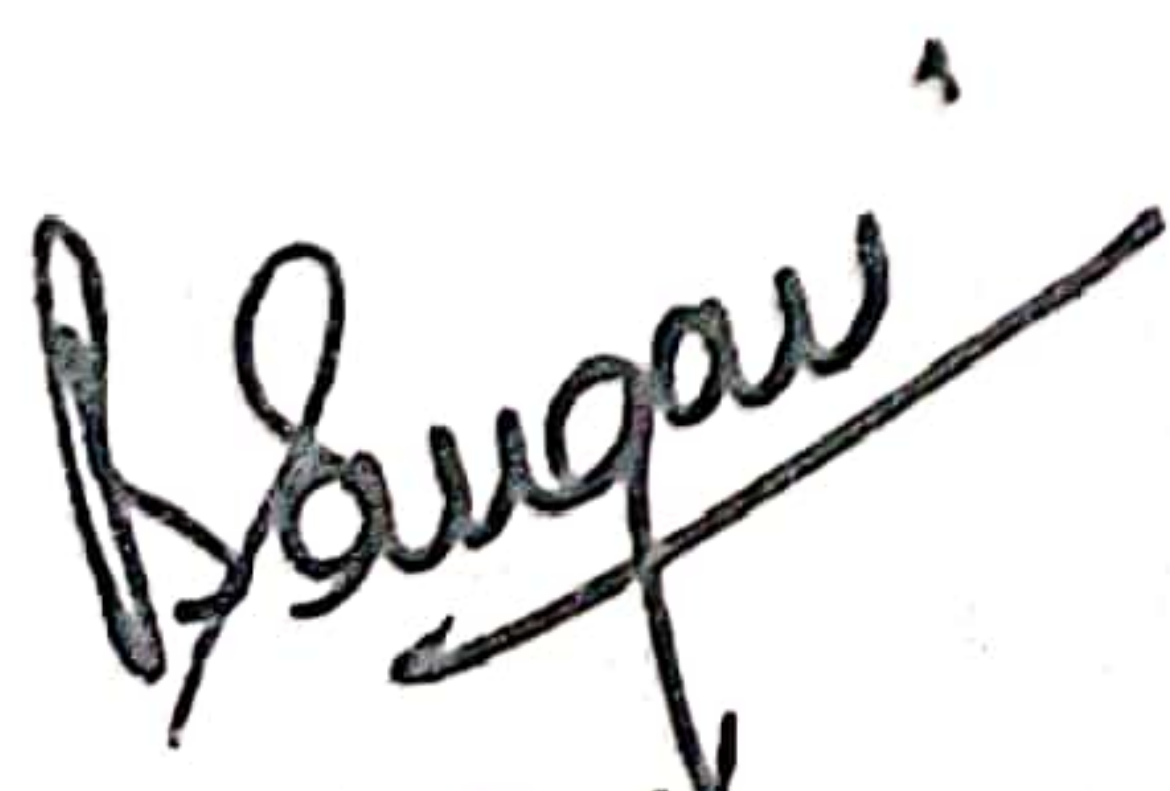


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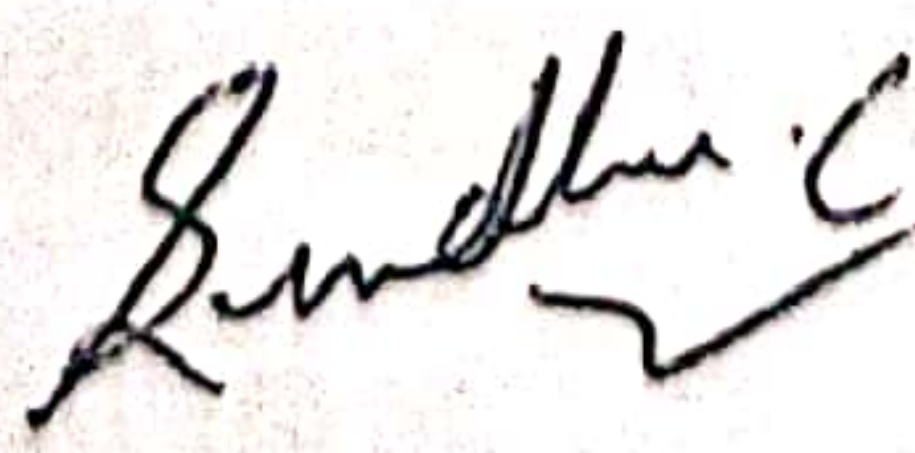


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## Paper BCOM303H: FINANCIAL INSTITUTIONS & MARKETS

### B.COM – H

Hours per Week: 5

Credits: 5

Exam Hours: 3

Marks: 70E+30I

**Objective:** To familiarize with various Financial Institutions and Markets.

#### Course Outcomes

Upon successful completion of this course, a student will be able to

- Analyze Indian financial system for economic development.
- Evaluate recent developments in merchant banking, venture capital, private equity, hire purchase, leasing, and NBFCs.
- Understand money market functions, organization, and RBI's role.
- Differentiate money market from capital market, analyze primary market functions.
- Evaluate secondary market roles in stock exchanges, and understand India's debt market evolution.

#### UNIT-I: INDIAN FINANCIAL SYSTEM:

Components – Functions – Financial System and Economic Development – Recent Developments in Indian Financial System – Weaknesses of Indian Financial System.

#### UNIT-II: FINANCIAL INSTITUTIONS:

Recent Developments – Merchant Banking—functions—Venture Capital—objectives--Private Equity— Role in start-ups—Hire purchase and leasing—Non-banking Finance Companies: Types – Functions.

#### UNIT-III: MONEY MARKET:

Functions of Money Market – Organization of Money Market – Dealers – Money Market Instruments – Role of RBI in Money Market -LAF (Liquidity Adjustment Facility), MSF (Marginal Standing Facility), Repo, and Reverse Repo – MPC (Monetary Policy Committee) – Structure and Functions.



**UNIT-IV: CAPITAL MARKET**


Difference between Money Market and Capital Market - Primary Market - Meaning - Role of  
New Issue Market : IPO and FPO  
Secondary Market: Meaning and Functions of Stock Exchanges – Evolution and Growth of  
Stock Exchanges- Stock Exchanges in India- Recent Developments in Indian Stock Exchanges  
- Stock Market Indices – SEBI: Objectives and Functions.

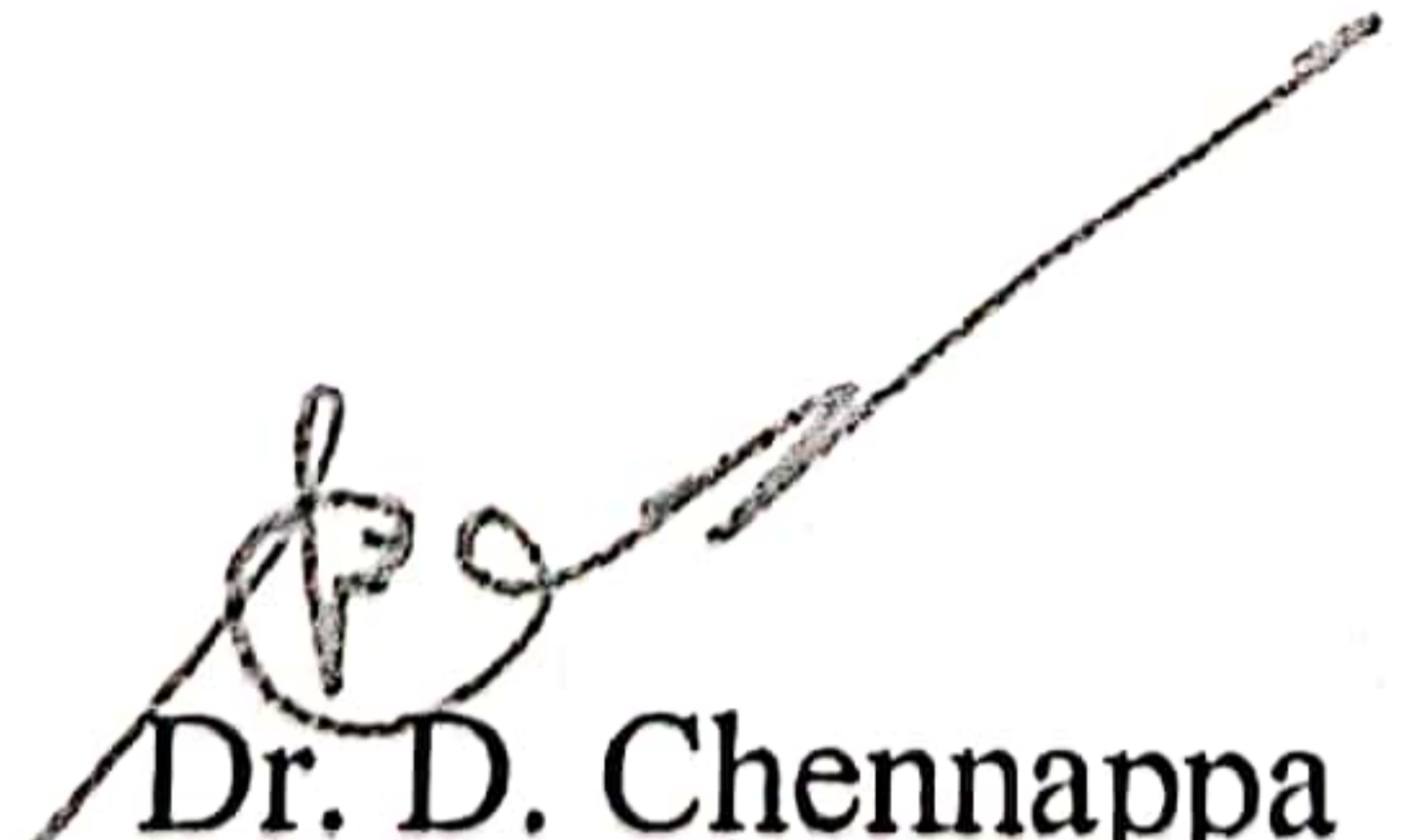
**UNIT-V: DEBT MARKET AND EQUITY MARKET:**

Evolution of Debt Markets in India - Instruments and Players in Debt Market: Types of Bonds  
-Government Securities - PSU Bonds - Corporate Bonds - Securities Trading Corporation of  
India - Bond Ratings.  
Development of Equity Culture in India –Role of Merchant Bankers in Fixing the Price- Red  
Herring Prospectus–Sweat Equity - ESOP – Rights Issue

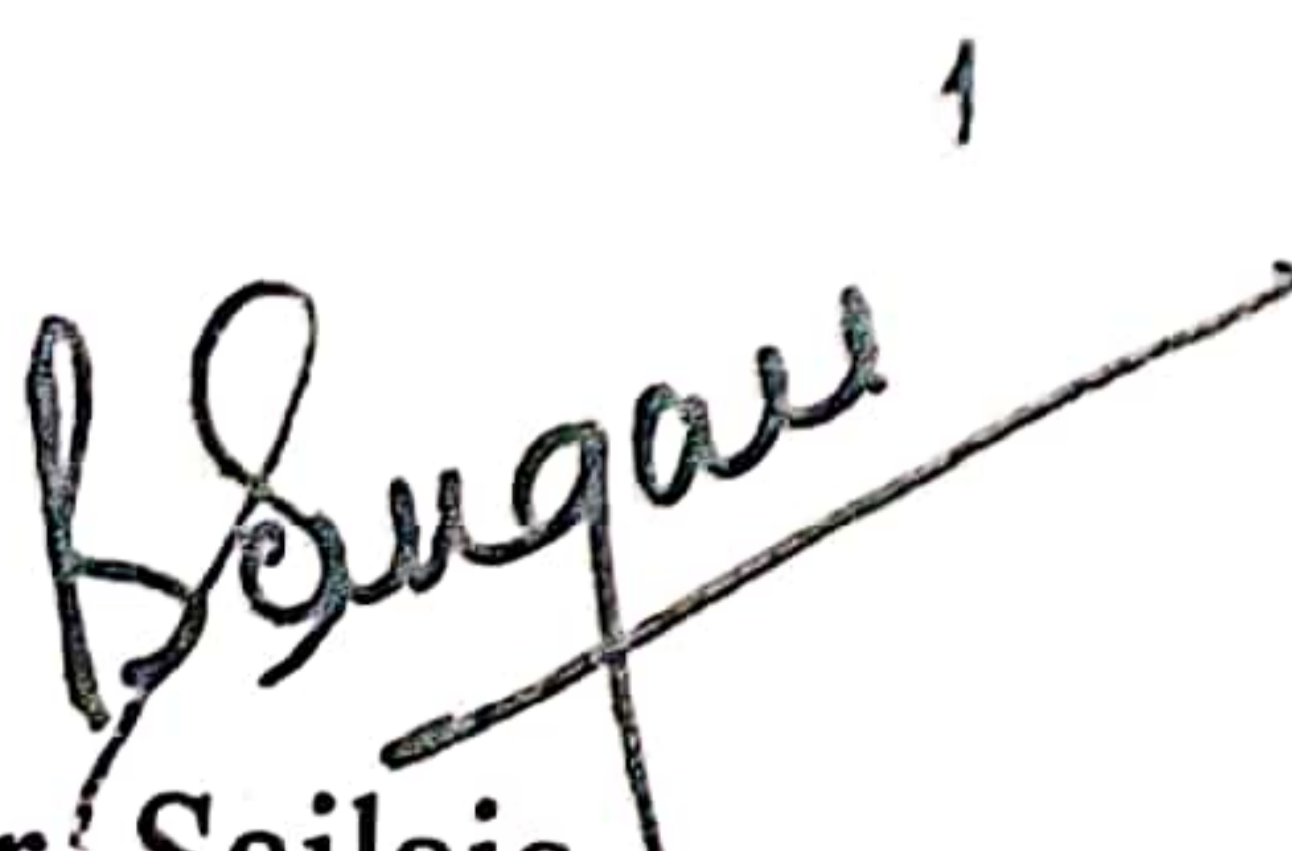
**SUGGESTED READINGS:**

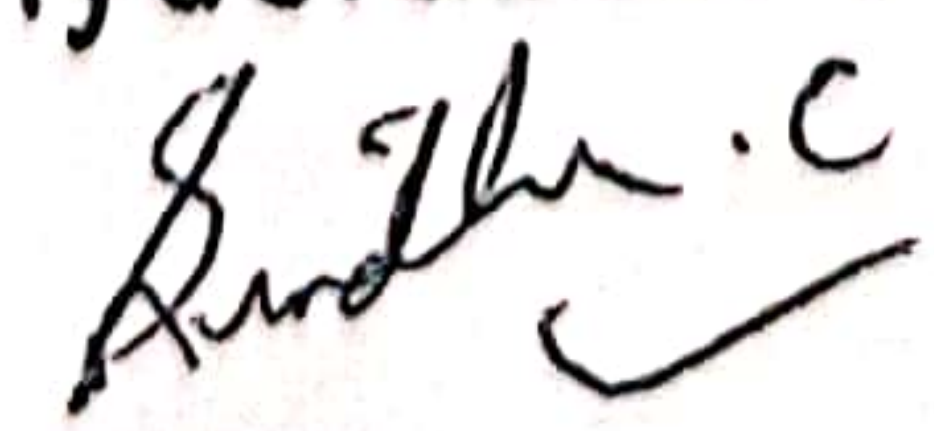
- 1) Bhole,L.M.,FinancialMarketsandInstitutions.TataMcGrawHillPublishingCompany, New Delhi, India.
- 2) Prof. PrashantaAthma, FinancialInstitutions and Markets: PBP
- 3) Bihar S.C., Indian Financial System. International Book House Pvt. Ltd., New Delhi, India.
- 4) Gordon &Natarajan ,Financial Markets and Services .HimalayaPublishingHouse,New Delhi, India.
- 5) Khan and Jain, Financial Services, Tata McGraw Hill, New Delhi, India.
- 6) Khan, M.Y., Indian Financial System -Theory and Practice. Vikas Publishing House, NewDelhi, India.
- 7) Shashi K. Gupta &NishaAggarwal, Financial Services. Kalyani Publishers, New Delhi, India.
- 8) VinodKumarAtulGupta&ManmeetKaur, FinancialMarkets,Institutions&Financial Services, Taxmann’s Publications, New Delhi, India.

  
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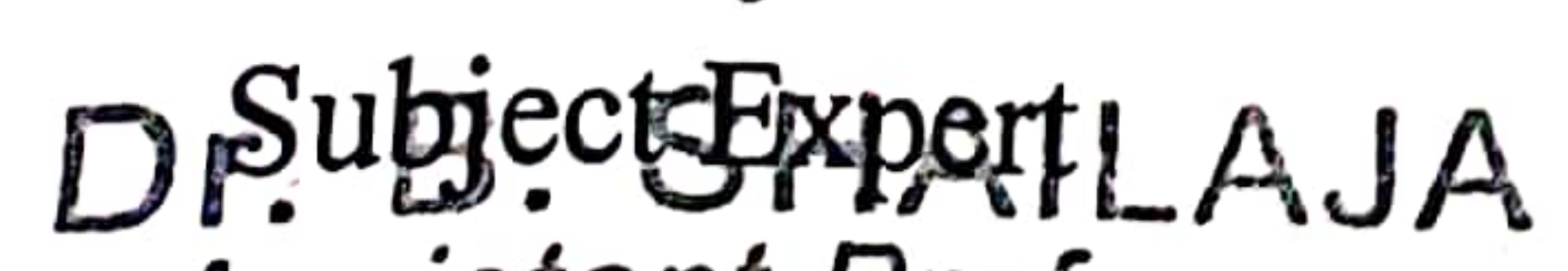
  
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# Paper BCOM304H: INVESTMENT MANAGEMENT

## B.COM – H

Hours per Week: 5

Exam Hours: 3

Credits: 5

Marks: 70E+30I

**Objective:** To familiarize with concepts of risk and return relating to Investment.

### Course Outcomes

Upon successful completion of this course, a student will be able to

- Understand investment management objectives and distinguish investment from speculation and gambling.
- Analyze the risk-return relationship, identifying various risks and trade-off principles.
- Understand market indices computation and significance, focusing on Sensex and Nifty.
- Apply time value of money concepts, including compounding and present value calculations.
- Evaluate portfolio analysis, including diversification and Markowitz portfolio theory, through problem-solving.

### UNIT-I: INTRODUCTION:

Investment Management: Meaning and Definition – Objectives - Scope – Investment Vs Speculation – Investment Vs Gambling - Factors affecting Investment Decisions – Investment Alternatives - Types of Investors (Theory).

### UNIT-II: RISK AND RETURN:

Meaning of Risk – Risk Vs Uncertainty – Causes of Risk – Types of Risks – Risk and Return of a Single Asset – Ex-Ante and Ex-Post – Risk-Return Relationship – Risk-Return Trade off (Simple Problems).

### UNIT-III: MARKET INDICES:

Concept of Index – Methods of computing stock indices – Leading Stock Price Indices in India – Sensex and Nifty – Uses of Market Index (Simple Problems).

### UNIT-IV: TIME VALUE OF MONEY:

Concept - Techniques - Compounding Techniques - Doubling Period - Multiple Compounding Period - Present Value Techniques (Simple Problems).


### UNIT-V: PORTFOLIO ANALYSIS:

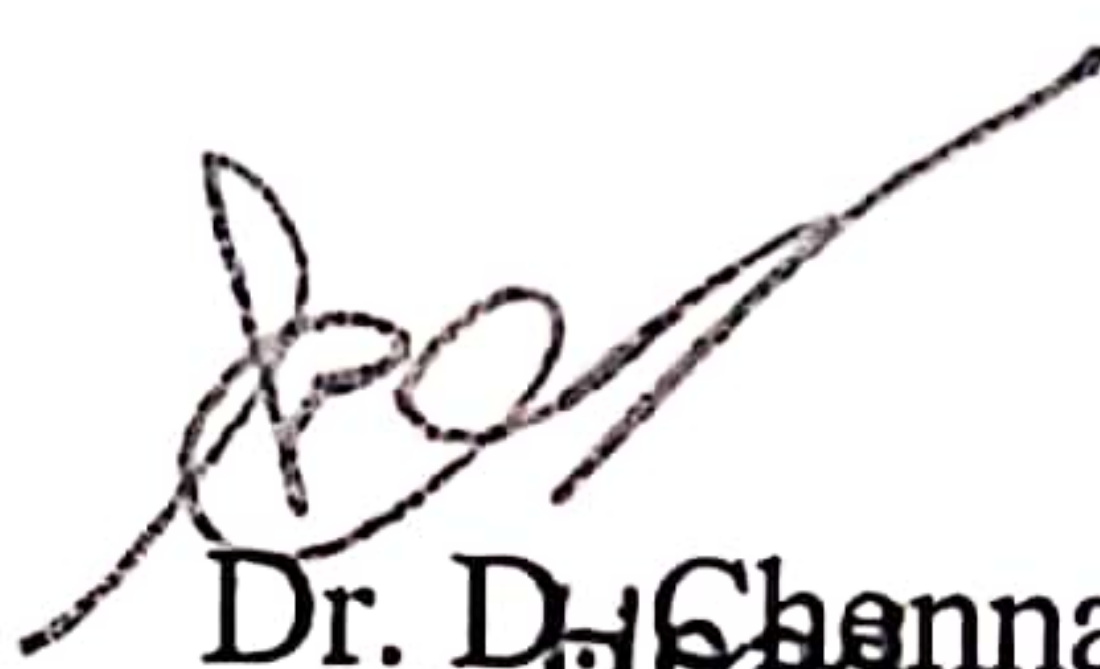
Traditional Vs Modern - Rationale of Diversification - Markowitz portfolio theory - Effect of combining the securities - Measurement of expected return and risk of portfolio (Simple Problems).



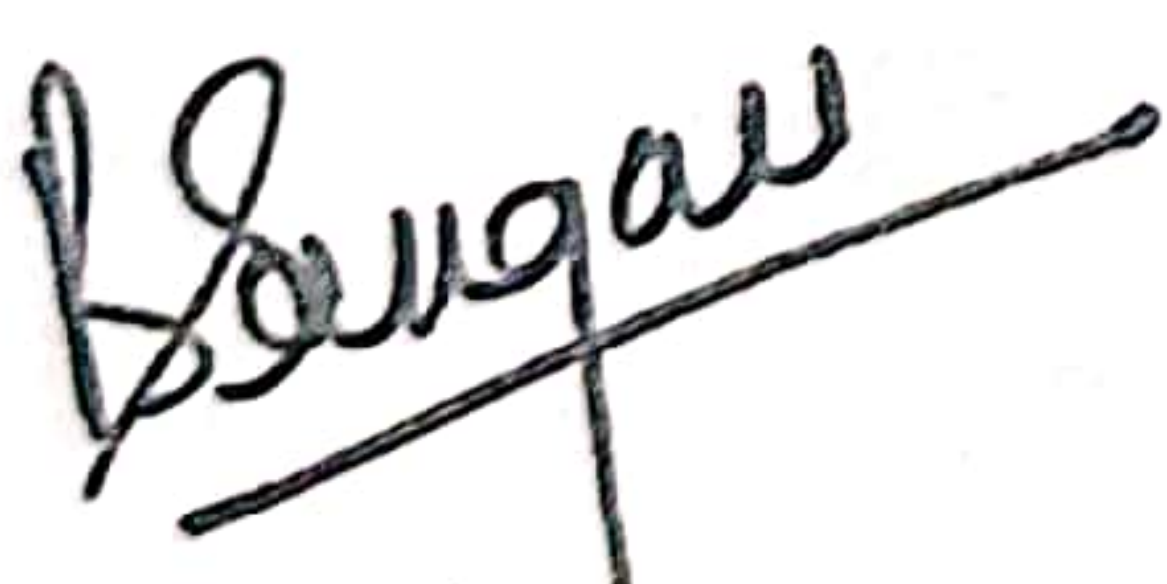
**SUGGESTED READINGS:**

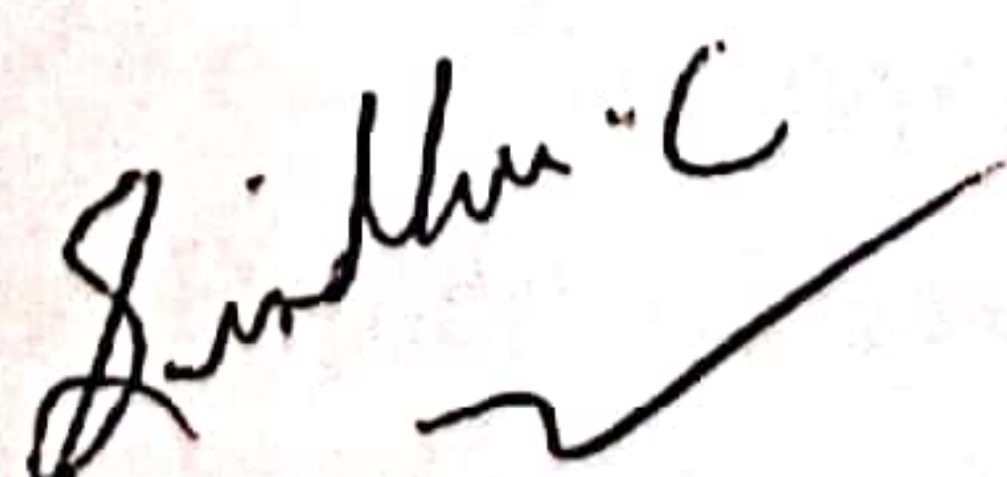
1. Investment Management (Text and Cases): V.K. Bhalla, S. Chand & Company.
2. Security Analysis and Portfolio Management: Shashi K. Gupta & Rosy Joshi, Kalyani Publishers.
3. Investment Management: Dr. V.A. Avadhani, Himalaya Publishing House.
4. Fundamentals of Investment Management: Preeti Singh, Himalaya Publishing House
5. Security Analysis and Portfolio Management: Kevin, PHI.
6. Investment Analysis and Portfolio Management: Prasanna Chandra, Tata McGraw-Hills
7. Investment Management, Prashanta Athma: Kalyani Publications.
8. Security Analysis and Portfolio Management: Madhumati Ranganathan, Pearson.
9. Investment Management: Masheswari, PHI.
10. Security Analysis and Portfolio Management: Dhanesh Khatri, Trinity Press.

  
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# **SEMESTER IV**

## **w.e.f -2024-2025**



**B.COM – CA / BA / H**

**Hours per Week: 2**

**Exam Hours: 1 ½**

**Credits: 2**

**Marks: 40E+10I**

**Objective:** To make students to learn Practice of Life and General Insurance

**Course Outcomes**

Upon successful completion of this course, a student will be able to

- Analyze the growth of insurance business in India.
- Explain the Organizational structure of LIC & various types of Policies
- Understand the meaning of various insurance policies offered to Organizations
- Apply the meaning of assignment & Nomination.
- Describe about Policy claim procedure.
- Evaluate survival benefits• & various kinds of claims.

**UNIT-I: PREMIUM CALCULATION AND POLICY DOCUMENTS:**

**Meaning of Premium, its calculation- Rebates – Mode of Rebates – Large sum assured Rebates – Premium Loading – Rider Premiums – Computation of Benefits – Surrender value – Paid-up value-General Insurance Policy Documents and Forms –Rating and Premiums - concept of soft and hard markets**

**UNIT-II: SETTLEMENT OF CLAIMS RISK & UNDERWRITINGS AND FINANCIAL PLANNING & TAX SAVING:**

**Life Insurance: Settlement of claims: Intimation Procedure, documents and settlement procedures - Underwriting: The need for underwriting – Guiding principles of Underwriting – Factors affecting Insurability – Methods of Life Classification – Laws affecting Underwriting - Financial Planning and taxation: Savings – Insurance vis-à-vis- Investment in the Units Mutual Funds, Capital Markets – Life Insurance in Individual Financial Planning – Implications in IT treatment.**

**General Insurance: Concept of Underwriting—Underwriting Process—Risk sharing and its methods—risk management and steps involved in it—Concept of Claim-understanding the process of claim management—claims fraud and fraud prevention—Insurance reserves and accounting—different types of reserves of insurance companies—reserving process followed by insurance companies—Insurance accounting.**







**Paper SECBCOM 4B: SOCIAL MEDIA MARKETING, SEARCH ENGINE  
OPTIMIZATION & ONLINE ADVERTISING**

**B.COM – CA / BA / H**

**Hours per Week: 2**

**Exam Hours: 1 ½**

**Credits: 2**

**Marks: 40E+10I**

**Objective:**

- 1 To make students to understand the Social Media marketing.
- 2 To make students to understand the Search engine optimization and online advertising.

**Course Outcomes**

Upon successful completion of this course, a student will be able to

- To understand Comprehend strategies for Facebook, Twitter, LinkedIn, and YouTube.
- To implement community-building and advertising tactics effectively.
- To apply keyword research and link building techniques.
- To Analyze SEO metrics to assess effectiveness and impact.

**UNIT I: SOCIAL MEDIA MARKETING:**

Building an online community – Understanding Social Media Marketing – Marketing and building presence on Facebook – Marketing and building presence on Twitter – Employer branding on LinkedIn Facebook advertising overview – How Facebook ads work – How to create Facebook ads – Additional advertising options and best practices for Facebook advertising – Marketing and monetizing on YouTube – Customize your YouTube Channel – Video optimization on YouTube– YouTube Analytics

**UNIT II: SEO FOUNDATION & STRATEGIES:**

Understanding SEO — Content optimization – Long-term content planning

Keyword strategy – Link building strategies – Measuring SEO effectiveness – SEO for Ecommerce – Local search – Mobile SEO UNIT


Pay-Per-Click Advertising – Getting started with Google Ad words – Advertising tracking – Key Google AdWords strategies – Remarketing with Google – Budget and ROI tips – B2B Remarketing Campaigns







**SUGGESTED READINGS:**

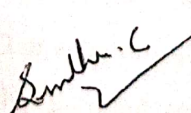
1. The Art of Digital Marketing: The Definitive Guide to Creating Strategic, Targeted, and Measurable Online Campaigns by Ian Dodson, Wiley
2. Fundamentals of Digital Marketing by Puneet Singh Bhatia, Pearson
3. Digital Marketing by Vandana Ahuja, Oxford
4. Tuten: Social Media Marketing, Sage
5. Digital Marketing by Seema Gupta, McGraw Hill
6. Social Media Marketing All-In-One for Dummies By Jan Zimmerman and Deborah Ng
7. Facebook Growth Hacking: How to Correctly Set Up and Maintain Your Facebook Presence and Gain Massive Amounts of Fans (Social Media Marketing) by Jeff Abston
8. Youtube Influencer: How To Become a Youtube Influencer, Why Influencer Marketing Matters, and How To Monetize Your Channel by Jeff Abston
9. SEO Fitness Workbook: 2018 Edition: The Seven Steps to Search Engine Optimization Success on Google By Jason McDonald
10. The Art of SEO: Mastering Search Engine Optimization By Eric Enge, Stephan Spencer and Jessie Stricchiol
11. Google Adwords for Beginners: A Do-It-Yourself Guide to PPC Advertising By Cory Rabazinsky, 2015

  
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## B.COM – CA / BA / H

Hours per Week: 5

Exam Hours: 3

Credits: 5

Marks: 70E+30I

**Objective:** To acquire conceptual and legal knowledge about Income Tax provisions relating to computation of Income from different heads with reference to an Individual Assessee.

### Course Outcomes

Upon successful completion of this course, a student will be able to:

- Apply the conceptual and legal knowledge about Income Tax provisions.
- Computation of Income from different heads with reference to an Individual Assessee.
- Identify intra and inter head set of losses and carry forward of losses
- Understand clubbing of income and the term aggregation of income.
- Prepare the statement showing computation of income from other sources of an individual
- Summarizing different types of assessments.

### I: INTRODUCTION:

Direct and Indirect Taxes – Canons of Taxation - Features and History of Income Tax in India – Definitions and Basic Concepts of Income Tax: Assessee – Deemed Assessee – Assessee-in-default – Assessment Year – Previous Year - Person – Agricultural Income – Heads of Income – Gross Total Income – Total Income — Incomes Exempt from Tax. Residential Status and Scope of Total Income: Meaning of Residential Status – Conditions applicable to an Individual Assessee – Calculation of Tax Liability-Incidence of Tax – Types of Incomes.

### UNIT-II: INCOME FROM SALARIES:

Definition of 'Salary' – Characteristics of Salary – Computation of Salary Income: Salary u/s 17(1) – Annual Accretion – Allowances – Perquisites – Profits in lieu of Salary – Deductions u/s. 16 – Problems on computation of Income from Salary. Deductions u/s 80C

### UNIT-III: INCOME FROM HOUSE PROPERTY:

Definition of 'House Property' – Exempted House Property incomes– Annual Value – Determination of Annual Value for Let-out House and Self-occupied House – Deductions u/s.24 – Problems on computation of Income from House Property.

### UNIT-IV: PROFITS AND GAINS OF BUSINESS OR PROFESSION:

Definition of 'Business and Profession' – Procedure for computation of Income from Business – Revenue and Capital nature of Incomes and Expenses – Allowable Expenses u/s. 30 to 37 – Expenses expressly disallowed – Deemed Profits – Miscellaneous provisions u/s 44. Depreciation: Meaning – Conditions for charge of depreciation – Problems on computation of Income from Business. Income from Profession: Rules– procedure – problems on computation of Income from Profession.




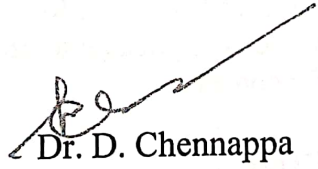
## UNIT-V: CAPITAL GAINS AND INCOME FROM OTHER SOURCES:

Introduction - Meaning – Scope of charge – Basis of charge – Short term and Long term Capital Assets – Transfer of Capital Asset – Deemed Transfer – Determination of Cost of Acquisition – Procedure for computation of Long-term and Short-term Capital Gains/Losses – Exemptions in respect of certain Capital Gains u/s. 54 – Problems on computation of capital gains General Incomes u/s. 56(1) – Specific Incomes u/s. 56(2) – Dividends u/s. 2(22) – Winnings from lotteries Puzzles, crown world puzzles, Races – Interest on Securities – Gifts received by an Individual – Casual Income – Family Pension – Rent received on let out of Furniture- Plant and Machinery with/without Building – Deductions u/s. 57. (Theory only)

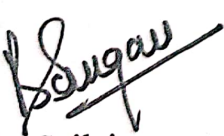
### SUGGESTED READINGS:

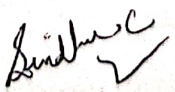
1. Income Tax Law and Practice: V.P.Gaur & D.B Narang, Kalyani Publishers.
2. Taxation: Dr. M.N. Ravi, PBP.
3. Direct Taxes Law & Practice: Dr. Vinod K. Singhania & Dr. Kapil Singhania, Taxmann
4. Income Tax: B.B. Lal, Pearson Education.
5. Taxation: R.G. Saha, Himalaya Publishing House Pvt. Ltd.
6. Income Tax: Johar, McGraw Hill Education.
7. Taxation Law and Practice: Balachandran & Thothadri, PHI Learning.
8. Direct Tax Law and Practice : Ahuja Girish
9. Income Tax: Dr. P.V. Ramana Rao & Dr. A. Sudhakar, National Publishing Co.

  
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## Paper BCOM402: BUSINESS STATISTICS-II

### B.COM – CA / BA / H

Hours per Week: 5

Exam Hours: 3

Credits: 5

Marks: 70E+30I

**Objective:** To inculcate analytical and computational ability among the students.

#### Course Outcomes

Upon successful completion of this course, a student will be able to:

- Describe the various techniques of Advanced Statistics in the field of commerce.
- Select appropriate statistical techniques for summarizing and displaying business data
- Analyze and draw inferences from business data using appropriate statistical methods
- Interpret and communicate the results of a statistical analysis in the context of a business Problem
- Understand and use simple forecasting techniques.
- Understand the concept of Index Numbers, Probability and theoretical distribution

#### UNIT-I: REGRESSION:

Introduction - Linear and Non Linear Regression – Correlation Vs. Regression - Lines of Regression- Derivation of Line of Regression of Y on X – Line of Regression of X on Y - Using Regression Lines for Prediction.

#### UNIT-II: INDEX NUMBERS:

Introduction - Uses - Types – Price Index, Quantity Index and Cost of Living Index - Problems in the Construction of Index Numbers - Methods of Constructing Index Numbers - Simple and Weighted Index Number (Laspeyre - Paasche, Fishers , Kelly,) - Tests of Consistency of Index Number: Unit Test - Time Reversal Test-Factor Reversal Test- - Base Shifting- Deflating of Index Numbers:

#### UNIT-III: TIME SERIES:

Introduction - Components – Methods-Semi Averages - Moving Averages – Least Square Method (Straight Line Method only)— Uses and Limitations of Time Series.

#### UNIT-IV: PROBABILITY:

Probability–Meaning-Experiment–Event-Mutually Exclusive Events-Collectively Exhaustive Events - Independent Events - Simple and Compound Events - Basics of Set Theory– Permutation – Combination - Approaches to Probability: Classical – Empirical – Subjective - Axiomatic - Theorems of Probability: Addition – Multiplication - Baye's Theorem.




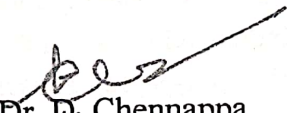
## UNIT-V: THEORITICAL DISTRIBUTIONS:

Properties and Difference between Binomial, Poisson and Normal Distributions -  
Binomial Distribution: Importance – Conditions – Constants - Fitting of Binomial  
Distribution. Poisson distribution: – Importance – Conditions – Constants - Fitting of Poisson  
Distribution.  
Normal Distribution: – Importance - Central Limit Theorem - Characteristics – Fitting a  
Normal Distribution (Areas Method Only).

### SUGGESTED READINGS:

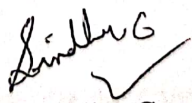
1. Fundamentals of Statistics: Gupta S.C, Himalaya
2. Business Statistics: Theory & Application, P.N.Jani, PHI Learning
3. Business Statistics-II: Dr. O. Bul Reddy, Dr. D. Shridevi- PBP
4. Business Statistics: Dr. J.K. Thukral, Taxmann Publications
5. Business Statistics-II: Dr. Prashanta Athma, N. Rajyalaxmi – SIA Publishers
6. Business Statistics: K. Alagar, Tata McGraw Hill
7. Fundamentals of Statistical: S.P. Gupta, Sultan Chand
8. Business Statistics : J.K. Sharma, Vikas Publishers
9. Business Statistics: Vora, Tata McGraw Hill
10. Statistics-Problems and Solutions: Kapoor V.K, S. Chand

  
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**Paper BCOM403CAT: WEB TECHNOLOGIES****B.COM – CA**

Hours Per Week: 7(3T+4P)  
Exam Hours: 2

Credits: 5  
Marks: 50E+35P+15I

**Objective:** To gain skills of usage of Web Technologies to design Web pages.

**Course Outcomes**

Upon successful completion of this course, a student will be able to

- Outline the history of the web, and technologies that makes the web pages and publishing them.
- Make the web pages more dynamic and interactive.
- Design to create structure of web page, to store the data in web document, and transfer information.
- Students are able to develop a dynamic webpage by the use of java script and DHTML.
- Students will be able to write a well formed / valid XML document.
- Implement the role of XML for the management and delivery of electronic information for given application.

**UNIT-I: INTRODUCTION:**

Introduction to web technology–HTML – types of HTML tags–basic Structure of HTML – Web design principles–HTML attributes – styles – Hypertext - Formatting text–Forms &– Commenting code – Back grounds – Images- Hyperlinks – Lists –Tables – Frames

**UNIT-II: AN OVER VIEW OF DYNAMIC WEB PAGES & DYNAMIC WEB PAGE:**

An over view of dynamic web pages – technologies: Introduction to Dynamic HTMLprogramming - Cascading style sheets (CSS) – types and advantages of CSS – CSS basic syntax and structure - Changing Text and Attributes - Dynamically changing style - Text Graphics and placements - Creating multimedia effects with filters and Transactions.

**UNIT-III: JAVA SCRIPT:**

**JavaScript:** Introduction – Client side Java script- Server side Java script – Core features- Data types and variables – Operators - Expressions and statements – Functions – Objects – Array - Date and math related objects - Document object model .

**UNIT-IV: EVENTS AND EVENT HANDLERS:**

**Events And Event Handlers :**General information about Events– Event– On Abort–OnClick– On dblclick — On error- Onfocus – On keyPress – On keyUp– Onload- On mouse Down – On mouse Move – On mouse Out – On mouse Over – On move - On resize – On select – On submit – On unload.



**UNIT-V: EXTENSIBLE MARKUP LANGUAGE (XML):**

**Extensible Markup Language (XML):** Introduction - Creating XML Documents - XML style Sheet – Hyperlinks in XML Document Object Model - XML Query Language. Xpointer

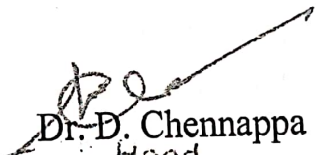
**LABWORK: CREATING A WEBSITE WITH DYNAMIC FUNCTIONALITY USING CLIENT- SIDE AND SERVER SIDE SCRIPTING.**

**SUGGESTED READINGS:**

1. Web Technology: Indrakanti Sekhar, V.N.Battu, Himalaya Publishers.
2. Internet & World Wide Web How to Program: Deitel & Deitel, Pearson.
3. Web programming: Chris Bates.
4. HTML & XML An Introduction NIIT, PHI.
5. HTML for the WWW with XHTML & CSS: Wlizabeth Castro, Pearson
6. Internet and Web Technologies: Raj Kamal, McGraw Hill.
7. Web Technology: A Developer's Perspective: Gopalan & Sivaselvan, PHI.
8. Internet Technology and Web Page Design: R. Singh & M. Sonia, Kalyani.
9. Web Technology and Design by Xavier, New Age International Pub



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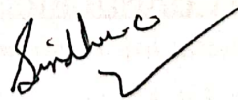


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## Paper BCOM403BAT: FORECASTING & PREDICTIVE ANALYTICS

### B.COM –BA

Hours Per Week: 7 (3T+4P)

Credits: 5

Exam Hours: 2

Marks: 50E+35P+15I

**Objective:** To make students to understand the Analytics of Forecasting & Predictive

#### Course outcomes

1. Understand the concept of Regression and fit a linear model.
2. Apply various classification techniques to the business problem.
3. Understand the clustering algorithms
4. Solve optimization problems.
5. Understand the basic concepts of simulation modeling.

#### UNIT I: REGRESSION, FORECASTING & DISTANCE:

Bivariate regression: Identify linear regression models and their application in data analysis - Calculate linear bivariate regressions in order to model commonly encountered problems - Determine the quality of fit of a linear model, establishing its usefulness for prediction - Multivariate regression: Identify multivariate linear regression models in data analytics - Calculate linear multivariate regressions in order to model commonly encountered problems - Determine the quality of fit of a multivariate linear model, establishing its usefulness for prediction - Other regressions: Identify logistic regression models and apply those models to common business problems - Determine the quality of fit of a multivariate linear model - Forecasting in time: Identify the components of a time forecast in order to predict future values from a model - Differentiate seasonal variations from trends in order to improve prediction of future values from a model - Calculate seasonal indices so that seasonal variations can be qualified in the model - Measuring Distance: Identify the meaning of dimensionality and its implications in analytics - Calculate different types of distances and identify scenarios when each type is applicable.

#### UNIT II: CLASSIFICATION:

Classification k Nearest Neighbor (KNN): Determine core aspects of classification in order to understand when it's an appropriate technique - Calculate kNN algorithm with fixed or variable number of k and assess the quality of the results - Classification Naïve Bayes: Identify Naïve Bayes classification and when it is applicable - Apply a Naïve Bayes classification to a common business problem - Classification Support Vector Machine: Identify the basics of the support vector machine (SVM) classification algorithm - Identify what a support vector is and its use in the classification algorithm - Calculate a SVM classification to solve common business problems - Classification Decision Trees: Identify the steps to build a decision tree classifier - Apply the steps to create a basic decision tree - Use a decision tree algorithm and appropriate metrics to solve a business problem and assess the quality of the solution



### UNIT III: CLUSTERING:

Determine core aspects and types of clustering in order to properly apply the algorithms to business problems - Apply various clustering algorithms to data sets in order to solve common, applicable business problems.

### UNIT IV: OPTIMIZATION:


Identify the goals and constraints of a linear optimization - Calculate a linear optimization in order to solve a business problem.


### UNIT V: SIMULATION:

Use data analysis performed on historical data and any applicable theory to construct a model - Use a Monte Carlo analysis with the model in order to generate and assess the likelihood of predictions from the model.

### SUGGESTED READINGS:

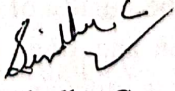
1. Forecasting and Predictive Analytics Certificate; AICPA
2. Fundamentals of Business Analytics, 2nd Edition; R N Prasad, Seema Acharya; Wiley
3. Business Analysis with Microsoft Excel and Power BI, 5th edition; Conrad G. Carlberg; Pearson  
Data Analytics with R; Bharti Motwani; Wiley

  
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# Paper BCOM403H: CORPORATE ACCOUNTING

## B.COM –H

Hours per Week: 5

Exam Hours: 3

Credits: 5

Marks: 70E+30I

**Objective:** To acquire knowledge of AS-14 and preparation of accounts of banking and insurance companies.

### Course Outcomes

Upon successful completion of this course, a student will be able to

- Apply the procedures for company liquidation and its modes.
- Understand the accounting treatment for internal reconstruction and acquisition.
- Define the procedures for mergers and amalgamations.
- Acquire the knowledge of maintaining the books of accounts for Banks
- Formulate Final Accounts for Insurance Companies
- Explain the procedure for Insurance claims and their treatment.

### UNIT-I: COMPANY LIQUIDATION:

Meaning – Modes - Contributory Preferential Payments – Statements of Affairs - Liquidator's Remuneration - Preparation of Liquidator's Final Statement of Account (Including problems)

### UNIT-II: AMALGAMATION (AS-14):

Amalgamation: In the nature of merger and purchase – Calculation of Purchase Consideration – Accounting Treatment in the books of transferor and transferee companies. (Including problems)

### UNIT-III: INTERNAL RECONSTRUCTION AND ACQUISITION

Internal Reconstruction: Legal requirements – Impact on the Businesses - Accounting treatment – Preparation of final statement after reconstruction- (Including problems)

Acquisition (Theory only)

### UNIT-IV: ACCOUNTS OF BANKING COMPANIES:


Books and Registers maintained – Slip system of posting – Rebate on Bills Discounted – Non-Performing Assets – Legal Provisions relating to final accounts - Final Accounts. (Including problems)

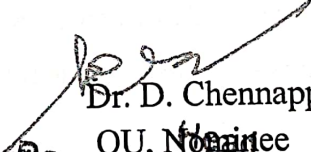


**UNIT-V: ACCOUNTS OF INSURANCE COMPANIES AND INSURANCE CLAIMS:**  
Introduction-Formats-Revenue Account-Net Revenue Account-Balance Sheet-Valuation  
Balance Sheet-Net Surplus (Including Problems) -  
General Insurance-Preparation of final accounts with special reference to Fire and Marine  
Insurance - (Theory only)  
Insurance claims- Meaning - Loss of Stock and Assets- Average Clause - Treatment of  
Abnormal Loss - Loss of Profit. (Including problems)


**SUGGESTED READINGS:**

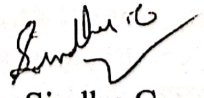
1. Advanced Accountancy (Vol-II): S.N.Maheshwari&V.L.Maheswari, Vikas.
2. Accountancy-III: Tulasian, Tata McGraw Hill Co.
3. Advanced Accountancy: Arulanandam; Himalaya
4. Accountancy-III: S.P. Jain & K.L Narang, Kalyani Publishers
5. Advanced Accounting (Vol-II): Chandra Bose, PHI
6. Advanced Accountancy: Shukla and Grewal, S.Chand&Co
7. Advanced Accountancy: R.L.Gupta&Radhaswamy, Sultan Chand &Sons
8. Corporate Accounting: SakshiVasudeva, Himalaya.

  
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# Paper BCOM404H: HUMAN RESOURCES MANAGEMENT

## B.COM –H

Hours per Week: 5

Exam Hours: 3

Credits: 5

Marks: 70E+30I

**Objective:** To familiarize with the basics of Human Resource Management

### Course Outcomes

Upon successful completion of this course, a student will be able to

- Understand HRM evolution and recent trends in India.
- Analyze HR planning, job analysis, recruitment, and selection processes.
- Apply training, development, and management development principles.
- Evaluate performance appraisal methods and their applications.
- Synthesize concepts to enhance HR practices.

### UNIT-I: INTRODUCTION:

HRM: Meaning- Importance- Objectives - Evolution - Elton Mayo's Human Relations Theory- HRM in India: Introduction –Human Relation Movement- Scope of HR in India– Recent trends in HR in India.

### UNIT-II: HR PLANNING & JOB ANALYSIS:

Introduction - Need - Process - System – Responsibilities of planning – Methods .Job Analysis - Concept and meaning - Process of Job analysis - Job Description – Job Specification - Uses of Job Analysis

### UNIT-III: RECRUITMENT AND SELECTION:

Introduction -Concept of Recruitment -Factors affecting Recruitment -Sources of Recruitment -Traditional and Modern methods-Recruitment and Selection Policies-Recruitment Practices in India - Private and Public Sector - Concept of Selection – Selection Process.

### UNIT-IV: HUMAN RESOURCE DEVELOPMENT:

Training & Development: Introduction - Meaning of training - Importance of training - Training Needs Identification - Types and Techniques of Training- Need and Importance of Management Development - Training Evaluation.

### UNIT-V: PERFORMANCE APPRAISAL:


Concept and Need of employee review - Concept of Employee Appraisal - Types of Appraisal Method – Individual Evaluation Methods - Multiple Person Evaluation Methods - 360 Degree Appraisal - MBO.

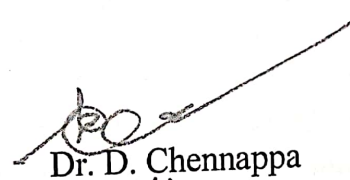




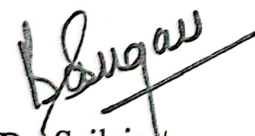
**SUGGESTED READING:**

1. Essentials of HRM and Industrial Relations: P. SubbaRao, Himalaya.
2. Human resource Management: Text & Cases: K. Aswathappa, MC-Graw Hill Foundation
3. HRM with Case Study: Shashi K. Gupta, Rosy Joshi, Kalyani Publishers.
4. Personal Management: C. B. Mamoria, Himalaya Publishing House.
5. Human Resource Management: S. S. Khanka, S. Chand
6. Human Resource Management: SeemaSanghil, Vikas Publications
7. Fundamentals of Human Resource Management: Gary Dessler, BijuVarkkey, Pearson
8. Human Recourse Management: Robins P. Stephen, Prentice Hall of India.
9. Personal Management: F. B. Flippo, MacGraw Hill, New Delhi.
10. Human Resource Development: Bhatia & Verma, Deep & Deep Publication.

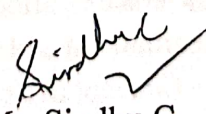
  
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