



Shri Vaishnav Vidyapeeth Vishwavidyalaya, Indore

Shri Vaishnav Institute of Commerce

Choice Based Credit System (CBCS) in Light of NEP-2020

B.COM. (HONS.) IV SEMESTER (2021-2024)

BCOM401- GENERAL AND COMMERCIAL LAW

COURSE CODE	CATEGORY	COURSE NAME	TEACHING & EVALUATION SCHEME								
			THEORY			PRACTICAL		L	T	P	CREDITS
			END SEM University Exam	Two Term Exam	Teachers Assessment*	END SEM University Exam	Teachers Assessment*				
BCOM401	CC	General and Commercial law	60	20	20	-	-	3	-	-	3

Legends: L - Lecture; T - Tutorial/Teacher Guided Student Activity; P – Practical; C - Credit; CC – Core Course
***Teacher Assessment** shall be based on following components: Quiz/Assignment/ Project/Participation in Class, given that no component shall exceed more than 10 marks.

Course Objectives

To provide to the students basic understanding of some of the general and commercial laws which have a bearing on the conduct of the corporate affairs.

Examination Scheme

The internal assessment of the students' performance will be done out of 40 Marks. The semester Examination will be worth 60 Marks. The question paper and semester exam will consist of five questions. Each question will carry 12 Marks and consist of four questions, out of which student will be required to attempt either question number (a) and (b) or question number (c) and (d). Each question i.e. (a), (b), (c) and (d) will be of 6 marks.

Course Outcomes

1. To acquaint the students about various laws which are to be observed in performing the day-to-day business operations.
2. To know about the different latest provisions of the law and on how these can be used in the best interest of the organization without violating them rather than cases

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COURSE CONTENT

Unit-I: Law Relating to Contract, General Principles of Contract, Standard Form of Contract: E-contract, Government Contract, Specific Contract: Bailment, Agency etc., International Commercial Contract

Unit-II: General Principles of Company Law, Basic Concepts, Incorporation: Advantages and Disadvantages, Memorandum of Association, Doctrine of Indoor Management, Doctrine of Ultra-vires: Erosion, Evasion and Effects, Prospectus

Unit-III: Company Management and Administration, Director, Company Meetings, Inspection and Investigation, Prevention of Oppression and Mismanagement, Winding Up, Corporate Governance under SEBI Regulations

Unit-IV: Banking Law, Evaluation, Concept and Principles of Banking Law, Negotiable Instruments: Cheque, Banker-Customer Relationship: Loans, RBI, Central Banks and other Functionaries, Recent Trends in Banking System in India, Protection under Consumer Law

Unit-V: International Trade Law, Introduction to ITL, FDI and Technology Transfer, International Commercial Arbitration, Competition Law, WTO, E-commerce

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Suggested Readings

1. N.D. Kapoor & Rajni Abbi :*General Laws and Procedures*; Sultan Chand & Sons. New Delhi.
2. Taxmann's *General and Commercial Laws*.
3. Avtar Singh, *Mercantile Law*, Eastern Book Company
4. Chandra Bose, (2008) *Business Laws*, PHI.
5. Bulchandani, (2009)*Business Law for Management*, Himalaya Publishing House.
6. Kumar, (2009) *Legal Aspect of Business* 1st, edition
7. M.C. Kuchhal (2008)*Business Legislation for Management* 2nd edition Vikas Publishing House.

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B.COM. (HONS.) IV SEMESTER (2021-2024)

BBAI 402 FUNDAMENTALS OF FINANCIAL MANAGEMENT

COURSE CODE	CATEGORY	COURSE NAME	TEACHING & EVALUATION SCHEME								
			THEORY			PRACTICAL		L	T	P	CREDITS
			END SEM University Exam	Two Term Exam	Teachers Assessment*	END SEM University Exam	Teachers Assessment*				
BBAI402	CC	Fundamentals of Financial Management	60	20	20	-	-	3	-	-	3

Legends: L - Lecture; T - Tutorial/Teacher Guided Student Activity; P – Practical: C - Credit; CC- Core Course

***Teacher Assessment** shall be based on following components: Quiz/Assignment/ Project/Participation in Class, given that no component shall exceed more than 10 marks.

Course Objective

The objective of this course is to help the student acquire the basic knowledge of interpretations of financial statement and methods for efficient management of funds of an entity with special reference to corporate form of business organization

Examination Scheme

The internal assessment of the students' performance will be done out of 40 Marks. The semester Examination will be worth 60 Marks. The question paper and semester exam will consist of two sections A and B. Section A will carry 24 Marks and consist of three questions, out of which student will be required to attempt any two questions. Section B will comprise of five questions, out of which student will be required to attempt any three cases / problems worth 36 marks.

Course Outcomes

1. Understand the role and importance of a financial manager
2. Identify and evaluate the alternative sources of business finance
3. Discuss and apply working capital management techniques
4. Understand the factors influencing cost of capital and calculating cost.
5. To take decisions on capital structure and evaluate the financial viability of investments

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Legends: L - Lecture; T - Tutorial/Teacher Guided Student Activity; P – Practical: C - Credit; CC- Core Course

*Teacher Assessment shall be based on following components: Quiz/Assignment/ Project/Participation in Class, given that no component shall exceed more than 10 marks.

COURSE CONTENT

Unit I: Introduction

1. Concept, Nature, Scope of Financial Management
2. Function and Objectives of Financial Management.
3. Basic Financial Decisions: Investment, Financing and Dividend Decisions.

Unit II: Analysis and Interpretation of financial tools

1. Liquidity, Profitability, Solvency and Efficiency through learning computation
2. Analysis and interpretation of various tools of financial analysis
3. Preparation of Fund Flow Statement as per Accounting Standard and its Analysis

Unit III: Leverage Analysis

1. Developing the Concept of Leverage in Finance.
2. Computation and inferences of Degree of Operating Leverage,
3. Financial Leverage and Combined Leverage.

Unit IV: Capital Budgeting

1. Concept and Computation of Time Value of Money
2. Pay Back Period (PBP)
3. Net Present Value (NPV)
4. Average Rate of Return
5. Internal Rate of Return (Only Simple Problems)

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Unit V: Management of Working Capital

1. Concepts, components, Determinants and need of Working Capital.
2. Computation of Working Capital for a Company

Suggested Readings

1. Chandra, Prasanna (2008), *Financial Management: "Theory and Practice"*, Tata McGraw-Hill Education, Latest edition
2. Khan M Y & Jain P K (2011), *Financial Management: Text, "Problems Cases"*, Tata McGraw - Hill Education, Latest edition
3. Pandey I.M.(2015), *Financial Management*, Vikas Publication House, Latest edition
4. Brigham (2013), *Fundamentals of Financial Management*, engage Learning, Latest edition
5. Bose Chandra (2009), *Fundamentals of Financial Management*, PHI, Latest edition, Latest edition

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B.COM. (HONS.) IV SEMESTER (2021-2024)

BCOM402 FINANCIAL SYSTEM & INDIAN BANKING STRUCTURE

COURSE CODE	CATEGORY	COURSE NAME	TEACHING & EVALUATION SCHEME								
			THEORY			PRACTICAL		L	T	P	CREDITS
			END SEM University Exam	Two Term Exam	Teachers Assessment*	END SEM University Exam	Teachers Assessment*				
BCOM402	DSE	Financial System & Indian Banking Structure	60	20	20	-	-	3	-	-	3

Legends: L - Lecture; T - Tutorial/Teacher Guided Student Activity; P – Practical; C - Credit; DSE – Discipline Specific Elective

***Teacher Assessment** shall be based on following components: Quiz/Assignment/ Project/Participation in Class, given that no component shall exceed more than 10 marks.

Course Objectives

The objective of the course is to understand the role of Financial System in Business organizations and to give an insight into the various issues concerning banking system structure.

Examination Scheme

The internal assessment of the students' performance will be done out of 40 Marks. The semester Examination will be worth 60 Marks. The question paper and semester exam will consist of five questions. Each question will carry 12 Marks and consist of four questions, out of which student will be required to attempt either question number (a) and (b) or question number (c) and (d). Each question i.e. (a), (b), (c) and (d) will be of 6 marks.

Course Outcomes

1. To develop understanding of financial system.
2. To become familiar with the functioning of various financial institutions.

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Legends: L - Lecture; T - Tutorial/Teacher Guided Student Activity; P – Practical; C - Credit; DSE – Discipline Specific Elective

***Teacher Assessment** shall be based on following components: Quiz/Assignment/ Project/Participation in Class, given that no component shall exceed more than 10 marks.

COURSE CONTENT

Unit-I: Financial System: An Introduction Financial System: Meaning, Characteristics, Significance and Components, Evolution of Financial System in India.

Unit-II: Structure of Indian Financial System: Primary Market, Secondary Market, Stock Exchanges in India, Money Markets, Money Market Organization.

Unit-III: Institutional Structure — Indian Financial Institution: Development Banks- IFCI and SIDBI: Investment Institutions —UTI and other Mutual Funds; Insurance Organization- Life Insurance Corporation of India, General Insurance Corporation of India, SEBI Scope and Functions, Objectives of SEBI.

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Unit-IV: Banking structure in India: Reserve Bank of India: Organization, Management, Role & Functions, Credit Control, Commercial Banks: Roles and Functions, Regulations, Regional Rural Banks Objectives, Features. Recent Developments: Investment Banking and Retail Banking. Major RRBs. International banking norms and practices: An overview. Successes and failures: Goldman Sachs, Lehman Brothers etc.

Unit-V: Non-Banking Financial Companies Importance, Scope, Characteristics, Functions, Types: HFC, micro lending institutions, and P2P banks., RBI Assistance, Evaluation, Latest Developments in Indian Banking Industry: Latest private sector banks, Small Finance Banks etc.

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Legends: L - Lecture; T - Tutorial/Teacher Guided Student Activity; P – Practical; C - Credit; DSE – Discipline Specific Elective

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Suggested Readings

1. Bharti Pathak (2010) - *Indian Financial System* 2/e, Pearson
2. R M Srivastava (2010) *Dynamics of Financial Markets and Institutions in India*, Excel Books
3. Bhole, L M, (2009)- *Financial Institutions and Markets*, 5e TMH
4. Justin Paul (2010) - *Management of Banking and Financial Services*, 2/e, Pearson
5. Jadhav (2007), *Monitory Policy, financial Stability and Central Banking in India*, Macmillan Publishers

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B.COM. (HONS.) IV SEMESTER (2021-2024)

BBAI401 INTRODUCTION TO MANAGEMENT INFORMATION SYSTEM

COURSE CODE	CATEGORY	COURSE NAME	TEACHING & EVALUATION SCHEME								
			THEORY			PRACTICAL		L	T	P	CREDITS
			END SEM University Exam	Two Term Exam	Teachers Assessment*	END SEM University Exam	Teachers Assessment*				
BBAI401	CC	Introduction to Management Information Svsystem	60	20	20	-	-	3	-	-	3

Legends: L - Lecture; T - Tutorial/Teacher Guided Student Activity; P – Practical: C - Credit; CC- Core Course

*Teacher Assessment shall be based on following components: Quiz/Assignment/ Project/Participation in Class, given that no component shall exceed more than 10 marks.

Course Objective

The objective of this course is to help the student acquire the basic knowledge of information system so as to enable them to make more efficient use of information for decision making.

Examination Scheme

The internal assessment of the students' performance will be done out of 40 Marks. The semester Examination will be worth 60 Marks. The question paper and semester exam will consist of two sections A and B. Section A will carry 36 Marks and consist of 5 questions, out of which student will be required to attempt any three questions. Section B will comprise of one or more cases / problems worth 24 marks.

Course Outcomes

1. To learn the design, development and security of Management Information Systems
2. To understand the various ethical and social issues in using Information Systems
3. To gain knowledge in various Decision Support Systems
4. To learn the major importance of Information Systems in doing Business effectively

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BBAI401	CC	Introduction to Management Information System	60	20	20	-	-	3	-	-	3

Legends: L - Lecture; T - Tutorial/Teacher Guided Student Activity; P – Practical: C - Credit; CC- Core Course

*Teacher Assessment shall be based on following components: Quiz/Assignment/ Project/Participation in Class, given that no component shall exceed more than 10 marks.

COURSE CONTENT

Unit I: Introduction

1. Definition of Management Information System
2. MIS support for planning, organizing and controlling
3. Structure of MIS – Information for decision making.

Unit II: System

1. Concept of System
2. Characteristics of System
3. Systems classification
4. Categories of Information Systems
5. Strategic information system and competitive advantage

Unit III: MIS Applications

1. Management Reporting Systems (MRS)
2. Decision Support Systems (DSS)
3. Office Information Systems (OIS) – including video conferencing and e-mail
4. Knowledge Based Systems

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Unit IV: Development of MIS

1. The role of Strategic Planning and Strategic IS Planning (SISP) in identifying MIS requirements, and the MIS role in supporting Strategic Planning/SISP.
2. Managing MIS projects: Project management methodologies, MIS feasibility study, Assessment of economic, technical, social and political issues from an MIS perspective, Cost-Benefit Analysis
3. Overall approaches to MIS development: traditional vs. other approaches such as evolutionary and phased.
4. Techniques and methodologies for supporting MIS development

Unit V: Recent Trends and their Impact on MIS

1. Developments in hardware, software, Internet and communications capabilities and their implication for MIS
2. Trends in management and organizations, for example the possible movement towards flexible, virtual organizations and the role of MIS may have in this scenario
3. MIS and mobile computing
4. MIS and social media

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Suggested Readings

1. Kenneth C. Laudon and Jane P. Laudon (2012). *Essentials of Management Information Systems*. Tenth Edition, Pearson Prentice-Hall, New Delhi.
2. Terry Lucey(2005). *Management Information Systems*. Ninth Edition, Thompson, India
3. McNurlin, Sprague and Bui (2013). *Information Systems Management in Practice*. Eighth Edition, Prentice Hall, India
4. Efraim Turban, Jay Aronson and Tin-PengLiang(2010). *Decision Support Systems and Intelligent Systems*. Ninth International Edition, Pearson Prentice- Hall, India.
5. Effy Oz (2008). *Management Information Systems*. Fourth International Student Edition, Thomson.

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B.COM. (HONS.) IV SEMESTER (2021-2024)

BBAI404 INTRODUCTION TO ORGANIZATIONAL BEHAVIOR

COURSE CODE	CATEGORY	COURSE NAME	TEACHING & EVALUATION SCHEME								
			THEORY			PRACTICAL		L	T	P	CREDITS
			END SEM University Exam	Two Term Exam	Teachers Assessment*	END SEM University Exam	Teachers Assessment*				
BBAI404	CC	Introduction to Organizational Behaviour	60	20	20	-	-	3	-	-	3

Legends: L - Lecture; T - Tutorial/Teacher Guided Student Activity; P – Practical: C - Credit; CC- Core Course

*Teacher Assessment shall be based on following components: Quiz/Assignment/ Project/Participation in Class, given that no component shall exceed more than 10 marks.

Course Objective

The objective of the course is to familiarize the students with Organisational, Group and Individual Behaviour. The course also educates the students the concept and theories of Motivation, Leadership and Teamwork.

Examination Scheme

The internal assessment of the students' performance will be done out of 40 Marks. The semester Examination will be worth 60 Marks. The question paper and semester exam will consist of two sections A and B. Section A will carry 36 Marks and consist of 5 questions, out of which student will be required to attempt any three questions. Section B will comprise of one or more cases / problems worth 24 marks.

Course Outcomes

1. To describe human behavior and that of others in an organizational setting.
2. To examine important aspects of group/team processes and manage them.
3. To demonstrate ability to manage, lead and work with other people in the organization.

Unit I: Introduction to Organizational Behavior (OB)

1. Definition, Contributing Disciplines to the OB field,
2. Need and Importance of OB
3. Framework of Organizational Behavior
4. Challenges and Opportunities for OB

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Unit II: Personality, Perception and Learning

1. Personality - Concept, Determinants, Personality Traits (MBTI & Big Five); Major Personality Attributes Influencing OB.
2. Perception – Definition Factors Affecting Perception, Errors in Perception
3. Learning - Concept, and Process
4. Personality – Types, Factors Affecting Personality

Unit III: Motivation

1. Concept, Process and Importance
2. Theories : Process and Content Theories
3. Applications to Management

Unit IV: Leadership

1. Leadership – Meaning – Importance
2. Role and functions of a leader
3. Leadership Approaches and styles
4. Leaders Vs Managers

Unit V: Group Behavior

1. Definition and classification of Groups
2. Process of Group Formation
3. Teams Vs Groups
4. Group decision making
5. Conflict Resolution Techniques

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Suggested Readings

1. Stephens, R., Judge, T. and Sanghi, S. (2011). *Organizational Behavior*. Pearson Education India, Latest Edition.
2. Newstorm, J. (2007). *Positive Organizational Behavior*. Sage Publications, 12 Edition.
3. Hitt, Millar, Colella (2006). *Organizational Behavior: A Strategic Approach*. John Wiley and Sons, Latest Edition.
4. Dwivedi R. S. (2001). *Human Relations and Organizational Behavior: A Global Perspective*. Macmillan, Latest Edition.
5. Greenberg, J. and Baron, R. (2008). *Behavior in Organizations*. Pearson Prentice Hall,

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