

Detailed Course Scheme
Bachelor of Commerce
B. Com (Hons.)

Semester- IV
(2021-2024)

DOC202109080022



RNB GLOBAL UNIVERSITY
RNB Global City, Ganganagar Road,
Bikaner, Rajasthan 334601

OVERVIEW

RNB Global University follows Semester System along with Choice Based Credit System as per latest guidelines of University Grants Commission (UGC). Accordingly, each academic year is divided into two semesters, **Odd (July-December) and Even (January-June)**. Also, the university follows a system of continuous evaluation along with regular updating in course curricula and teaching pedagogy.

The curriculum for B.Com (Hons.) program for (January-June) Even Semester, 2023 along with Examination pattern is as follows:

Course Scheme

Semester -IV

S. No	Course Code	Course Name	L	T	P	Credits
1.	11004800	Corporate Law	5	1	0	6
2.	11015100	Management Accounting (DSE 1 Group A)	5	1	0	6
3.	11017700	Business Research Methods and Project Work (DSE 1 Group B)	4	1	2	6
4.	11008800	Computer Applications in Business	4	0	4	6
5.	99001800	Entrepreneurship (SEC 2)	3	1	0	4
6.	11003800	Ability & Skill Enhancement -IV	2	0	0	2
7.	99003300	Workshops/ Seminars/Human Values/ Social Service/NCC/NSS	-	-	-	1
Total			23	4	6	31

EVALUATION SCHEME

The evaluation of the B.Com (Hons).program would be based on Internal and External Assessments. Internal Assessment would consist of 50% of the marks (50 marks) and external assessment (in form of End Term Exam) would consist of remaining 50% marks (50 marks). Detailed scheme of Internal and External Assessments as follows:

Internal Assessment

The distribution of Internal Assessment Marks is as follows:

Type	Details	Marks
Mid Term	Two Mid-term Sessional of 15 marks each (15+15)	30
Marks obtained in various Tests, Assignments, Presentations, Quiz, Tutorials, etc.	Average of marks obtained	15
Attendance	75%+ : 5 marks	5
TOTAL	50	

External Assessment

Type	Marks
Theory	50

For subjects having practical components:

Type	Marks
Theory	40
Practical	10

EVALUATION SCHEME- WORKSHOPS & SEMINARS AND HUMAN VALUES & SOCIAL SERVICE/NCC/NSS

1. The evaluation of Workshops & Seminar and Human Values & Social Service/NCC/NSS will be completed from Semester I – Semester VI. It will be evaluated internally by the various Forums & Schools Concerned. The credit for this will be given at the end of each Semester.
2. The students have to join club/clubs/Forums with the active participation in different activities of club. The students would be continuously assessed from

Semester-I to Semester-IV and credits and marks would be given after the end of each Semester.

CURRICULUM

Course Name: Corporate Law

Course Code: 11004800

Objectives

- To know about the structure of company from its formation to its working to its winding up provision regarding auditor, director, their remuneration.
- The objective of the course is to impart basic knowledge of the provisions of the Companies Act 2013 and the Depositories Act, 1996. Case studies involving issues in corporate laws are required to be discussed.

Course Outline

Unit I: Introduction

Administration of Company Law [including National Company Law Tribunal (NCLT), National Company Law Appellate Tribunal (NCLAT), Special Courts]; Characteristics of a company; lifting of corporate veil; types of companies including one person company, small company, and dormant company; association not for profit; illegal association; formation of company, on-line filing of documents, promoters, their legal position, pre-incorporation contract; on-line registration of a company.

Unit II : Documents

Memorandum of association, Articles of association, Doctrine of constructive notice and indoor management, prospector-shelf and red herring prospectus, misstatement in prospectus, GDR; book-building; issue, allotment and forfeiture of share, transmission of shares, buyback and provisions regarding buyback; issue of bonus shares.

Unit III: Management

Classification of directors, women directors, independent director, small shareholder's director; disqualifications, director identity number (DIN); appointment; Legal positions, powers and duties; removal of directors; Key managerial personnel, managing director, manager; Meetings: Meetings of shareholders and board of directors; Types of meetings, Convening and conduct of meetings, Requisites of a valid

meeting, postal ballot, meeting through video conferencing, e-voting. Committees of Board of Directors - Audit Committee, Nomination and Remuneration Committee, Stakeholders Relationship Committee, Corporate Social Responsibility Committee.

Unit IV: Dividends, Accounts, Audit

Provisions relating to payment of Dividend, Provisions relating to Books of Account, Provisions relating to Audit, Auditors' Appointment, Rotation of Auditors, Auditors' Report, Secretarial Audit. Winding Up: Concept and modes of Winding Up. Insider Trading, Whistle Blowing: Insider Trading; meaning & legal provisions; Whistle blowing : Concept and Mechanism.

Unit V: Depositories Law

The Depositories Act 1996 – Definitions; rights and obligations of depositories; participants issuers and beneficial owners; inquiry and inspections, penalty.

Suggested Readings:

1. MC Kuchhal, Modern Indian Company Law, Shri Mahavir Book Depot (Publishers), Delhi.
2. GK Kapoor and Sanjay Dhamija, Company Law, Bharat Law House, Delhi.
3. Anil Kumar, Corporate Laws, Indian Book House, Delhi B.Com (Hons.) CBCS 14.
4. Reena Chadha and Sumant Chadha, Corporate Laws, Scholar Tech Press, Delhi.
5. Avtar Singh, Introduction to Company Law, Eastern Book Company.
6. Ramaiya, A Guide to Companies Act, LexisNexis, Wadhwa and Buttersworth.
7. Manual of Companies Act, Corporate Laws and SEBI Guideline, Bharat Law House, New Delhi.
8. A Compendium of Companies Act 2013, along with Rules, by Taxmann Publications.
9. Gower and Davies, Principles of Modern Company Law, Sweet & Maxwell.
10. Sharma, J.P., An Easy Approach to Corporate Laws, Ane Books Pvt. Ltd., New Delhi.

Course Name: Management Accounting

Course Code: 11015100

Objective

- Management Accounting utilizes the principles and practices of Financial Accounting and Cost Accounting and the thrust is on determining policy and

formulating plans to achieve desired objectives of Management. The objective of management accounting is that it provides assistance in Planning and Formulation of Future Policies, Helps in the Interpretation of Financial Information, Controlling Performance, Organizing, helps in the Solution of Strategic Business Problems and Coordinating Operations.

- To impart the students, knowledge about the use of financial, cost and other data for the purpose of managerial planning, control and decision making.

Course Outline

Unit I: Introduction

Meaning, Objectives, Nature and Scope of management accounting, Difference between cost accounting and management accounting, Cost control and Cost reduction, Cost management.

Unit II: Budgetary Control

Budgeting and Budgetary Control: Concept of budget, budgeting and budgetary control, objectives, merits, and limitations. Budget administration. Functional budgets. Fixed and flexible budgets. Zero base budgeting. Programme and performance budgeting.

Unit III: Standard Costing

Standard Costing and Variance Analysis: Meaning of standard cost and standard costing, advantages, limitations and applications. Variance Analysis – material, labour, overheads and sales variances. Disposition of Variances, Control Ratios.

Unit IV: Marginal Costing

Absorption versus Variable Costing: Distinctive features and income determination. Cost- Volume-Profit Analysis, Profit / Volume ratio. Break-even analysis-algebraic and graphic

methods. Angle of incidence, margin of safety, Key factor, determination of cost indifference point.

Unit V: Decision Making

Steps in Decision Making Process, Concept of Relevant Costs and Benefits, Various short-term decision-making situations – profitable product mix, Acceptance or Rejection of special/ export offers, Make or buy, Addition or Elimination of a product line, sell or process further, operate or shut down. Pricing Decisions: Major factors influencing pricing decisions, various methods of pricing.

Unit VI: Contemporary Issues

Responsibility Accounting: Concept, Significance, Different Responsibility Centers, Divisional Performance Measurement: Financial and Non-Financial measures. Transfer Pricing.

Suggested Readings:

1. Charles T. Horngren, Gary L. Sundem, Dave Burgstahler, Jeff O. Schatzberg. ***Introduction to Management Accounting***, Pearson Education.
2. Anthony A. Atkinson, Robert S. Kaplan, Ella Mae Matsumura, S. Mark Young. ***Management Accounting***. Dorling Kindersley(India) Pvt. Ltd.
3. Ronald W. Hilton and David E. Platt. ***Managerial Accounting: Creating Value in a Global Business Environment***, Mc Graw Hill Education.
4. Singh, Surender, ***Management Accounting***, Scholar Tech Press, New Delhi.
5. Goel, Rajiv, ***Management Accounting***. International Book House.
6. Singh, S. K. and Gupta Lovleen. ***Management Accounting – Theory and Practice***. Pinnacle Publishing House.
7. Khan, M.Y. and Jain, P.K. ***Management Accounting***. McGraw Hill Education.
8. H.V. Jhamb, ***Fundamentals of Management Accounting***, Ane Books Pvt. Ltd.

Course Name: Business Research Methods and Project Work

Course Code: 11017700

Objectives

- This course aims at providing the general understanding of business research and the methods of business research. The course will impart learning about how to collect, analyze, present and interpret data.
- To provide basic knowledge of business tax procedures and management under different provisions of the Income tax.
- Students can assess and handle the workings in relation with statutory provisions and understand the procedures for registration, assessment, filing of returns, penalties, interest applicable there on, filing of application, appeals, etc.

Course Outline

Section A- Business Research Methods

Unit I: Introduction

Meaning of research; Scope of Business Research; Purpose of Research – Exploration, Description Explanation; Unit of Analysis – Individual, Organization, Groups, and Data Series; Conception, Construct, Attributes, Variables, and Hypotheses.

Unit II: Research Process

An Overview; Problem Identification and Definition; Selection of Basic Research Methods- Field Study, Laboratory Study, Survey Method, Observational Method, Existing Data Based Research, Longitudinal Studies, Panel Studies.

Unit III: Measurement and Hypothesis Testing

Measurement: Definition; Designing and writing items; Uni-dimensional and Multi-dimensional scales; Measurement Scales- Nominal, Ordinal, Interval, Ratio; Ratings and Ranking Scale, Thurstone, Likert and Semantic Differential scaling, Paired Comparison; Sampling –Steps, Types, Sample Size , Decision; Secondary data sources.

Hypothesis Testing: Tests concerning means and proportions; ANOVA, Chi-square test and other non-parametric tests. Testing the assumptions of Classical Normal Linear Regression.

Section B: Project Report

Unit IV: Report Preparation

Meaning, types and layout of research report; Steps in report writing; Citations, Bibliography and Annexure in report; JEL Classification.

Course Name: Computer Applications in Business

Course Code: 11008800

Objectives:

- This course is intended to teach the basics involved in Microsoft Office. Microsoft Office on a daily basis is difficult. Whether it is Outlook for e-mail, Word for creating and editing documents, or Excel for manipulating data, these old standbys seem to dominate the life of the modern-day information worker. Office Professional Plus includes much more than these old stalwarts, though. In particular, Office Professional Plus includes the following applications.
- To provide computer skills and knowledge for commerce students and to enhance the student understands of usefulness of information technology tools for business operations.

Course Outline

Unit I

Word Processing Introduction to word Processing, Word processing concepts, Use of Templates, Working with word document: Editing text, Find and replace text,

Formatting, spell check, Autocorrect, Auto text; Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer, Tables: Inserting, filling and formatting a table; Inserting Pictures and Video; Mail Merge: including linking with Database; Printing documents Creating Business Documents using the above facilities.

Unit II

Preparing Presentations Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, Images, texts, Symbols, Media; Design; Transition; Animation; and Slideshow. Creating Business Presentations using above facilities.

Unit III

Spreadsheet and its Business Applications Spreadsheet concepts, Managing worksheets; Formatting, Entering data, Editing, and Printing a worksheet; Handling operators in formula, Project involving multiple spreadsheets, Organizing Charts and graphs Generally used Spreadsheet functions: Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and reference, Database, and Text functions

Unit IV

Creating Business Spreadsheet Creating spreadsheet in the area of: Loan and Lease statement; Ratio Analysis; Payroll statements; Capital Budgeting; Depreciation Accounting; Graphical representation of data; Frequency distribution and its statistical parameters; Correlation and Regression.

Unit V

Database Management System Database Designs for Accounting and Business Applications: Reality- Expressing the Application; Creating Initial design in Entity Relationship(ER) Model; Transforming ER Model to Relational data model concepts; Implementing RDM design using an appropriate DBMS. SQL and Retrieval of Information: Basic Queries in SQL; Embedded Queries in SQL; Insert, Delete and Update statements in SQL DBMS Software: Environment; Tables; Forms; Queries; Reports; Modules; Applying DBMS in the areas of Accounting, Inventory, HRM and its accounting, Managing the data records of Employees, Suppliers and Customers.

Course Name: Entrepreneurship

Course Code: 99001800

Objective

- To know about the importance of startups and government subsidies available for entrepreneur.
- The purpose of the paper is to orient the learner toward entrepreneurship as a

career option and creative thinking and behavior.

Course Outline

Unit I: Introduction

Meaning, elements, determinants and importance of entrepreneurship and creative behavior; Entrepreneurship and creative response to the society' problems and at work; Dimensions of entrepreneurship: intrapreneurship, technopreneurship, cultural entrepreneurship, international entrepreneurship, netpreneurship, ecopreneurship, and social entrepreneurship.

Unit II: Entrepreneurship and Micro, Small and Medium Enterprises

Concept of business groups and role of business houses and family business in India; The contemporary role models in Indian business: their values, business philosophy and behavioral orientations; Conflict in family business and its resolution.

Unit III

Public and private system of stimulation, support and sustainability of entrepreneurship. Requirement, availability and access to finance, marketing assistance, technology, and industrial accommodation, Role of industries/entrepreneur's associations and self-help groups, The concept, role and functions of business incubators, angel investors, venture capital and private equity fund.

Unit IV: Sources of business ideas and tests of feasibility

Significance of writing the business plan/ project proposal; Contents of business plan/ project proposal; Designing business processes, location, layout, operation, planning & control; preparation of project report (various aspects of the project report such as size of investment, nature of product, market potential may be covered); Project submission/ presentation and appraisal thereof by external agencies, such as financial/non-financial institutions.

Unit V: Mobilizing Resource

Mobilizing resources for start-up. Accommodation and utilities; Preliminary contracts with the vendors, suppliers, bankers, principal customers; Contract management: Basic start-up problems.

Suggested Readings:

1. Kuratko and Rao, *Entrepreneurship: A South Asian Perspective*, Cengage Learning.
2. Robert Hisrich, Michael Peters, Dean Shepherd, *Entrepreneurship*, McGraw-Hill

Education.

3. Desai, Vasant. *Dynamics of Entrepreneurial Development and Management*.
4. Mumbai, Himalaya Publishing House.
5. Dollinger, Mare J. *Entrepreneurship: Strategies and Resources*. Illinois, Irwin.
6. Holt, David H. *Entrepreneurship: New Venture Creation*. Prentice-Hall of India, New Delhi.
7. Plsek, Paul E. *Creativity, Innovation and Quality*. (Eastern Economic Edition), New Delhi: Prentice-Hall of India. ISBN-81-203-1690-8.
8. Singh, Nagendra P. *Emerging Trends in Entrepreneurship Development*. New Delhi: ASEED.
9. SS Khanka, *Entrepreneurial Development*, S. Chand & Co, Delhi.
10. K Ramachandran, *Entrepreneurship Development*, McGraw-Hill Education
11. SIDBI Reports on Small Scale Industries Sector.

Course Name: Ability & Skill Enhancement IV

Course Code: 11003800

Objective

The objectives of the module are to make students self-confident individuals by developing leadership and organizing skills; to guide students in making appropriate and responsible decisions; to give each student a realistic perspective of work related skills and to help students prepare effective interview questions to conduct effective interviews.

Course Outline - Final Assessment – Mock Interviews & PI Kit Submission

Unit I: Tele – Etiquettes

Receiving Calls, Placing a call, Ending Calls, Transferring calls, Taking Message/ Voice Mails, Placing call on hold, Handling Complaints.

Unit II: Confidence Building & Brain Storming

How to build confidence by positive thinking, identifying negative thoughts, how to control negative thoughts entering our mind, identifying personal talents, and its ways to improve, how to develop good habits and having principles and follow them at all times. Need to learn new things, ideas and skills, what is brain storming, why do we need it, what are the different ways of brain storming through logics and reasoning, Brain Storming Session.

Unit III: PI Kit

What is resume, Format of Resume, Formatting, Resume Preparation, Covering Letter, PI Kit.

Unit IV: Interview Skills

Mastering the art of giving interviews in - selection or placement interviews, web /video conferencing, Mock Interview, HR Expert Mock Interview, Telephonic Interviews.

Unit V: Internship Preparation: Company Specific Research and Presentation

Identifying domain specific industries, researching the industry, Industry analysis, Presentation on specific industry/company.

Note: The review of Syllabus happens on periodic basis for the benefit of the students. In case there are changes in curriculum due to review, students would be intimated in writing.

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