

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

Semester III
(2022-2025)

DOC202206080012



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 (July-December) Odd Semester, 2023 along with Examination pattern is as follows:

Course Scheme

Semester -III

S. No.	Course Code	Course Name	L	T	P	Credits
1.	11004500	Human Resource Management	5	1	0	6
2.	11014800	Fundamentals of Financial Management	4	1	2	6
3.	11002400	Business Law	5	1	0	6
4.	11004700	Business Statistics	4	1	2	6
5.	99002300	E-Commerce (SEC 1)	3	1	0	4
6.	11003700	Ability & Skill Enhancement -III	2	0	0	2
7.	99003300	Workshops/ Seminars/Human Values/ Social Service/NCC/NSS	-	-	-	1
Total			23	5	4	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: Human Resource Management

Course Code: 11004500

Objectives

- This course is to familiarize and train our students to become not just good managers but in creating strong theoretical frame of minds of students by participative teaching and learning of human resource management principles, theories, role behaviour and skill sets.
- The objective of the course is to acquaint students with the techniques and principles to manage human resource of an organization.

Course Outline

Unit I: Introduction

Human Resource Management: Concept and Functions, Role, Status and competencies of HR Manager, HR Policies, Evolution of HRM, HRM vs HRD. Emerging Challenges of Human Resource Management; Workforce diversity; Empowerment; Downsizing; VRS; Human Resource Information System

Unit II: Acquisition of Human Resource

Human Resource Planning- Quantitative and Qualitative dimensions; job analysis – job description and job specification; Recruitment – Concept and sources; Selection – Concept and process; test and interview; placement and induction.

Unit III: Training and Development

Concept and Importance; Identifying Training and Development Needs; Designing Training Programmes; Role-Specific and Competency-Based Training; Evaluating Training Effectiveness; Training Process Outsourcing; Management Development; Career Development.

Unit IV: Performance Appraisal

Nature, objectives and importance; Modern techniques of performance appraisal; potential appraisal and employee counseling; job changes - transfers and promotions; Compensation: concept and policies; job evaluation; methods of wage payments and incentive plans; fringe benefits; performance linked compensation.

Unit V: Maintenance

Employee health and safety; employee welfare; social security; Employer-Employee relations- an overview; grievance-handling and redressal; Industrial Disputes: causes and settlement machinery.

Suggested Readings:

1. Gary Dressler. *A Framework for Human Resource Management*. Pearson Education.
2. Duecento, D.A. and S.P. Robbins, *Personnel/Human Resource Management*, Pearson Education.
3. Bohlander and Snell, *Principles of Human Resource Management*, Cengage Learning
4. Ivancevich, John M. *Human Resource Management*, McGraw Hill.
5. Wreather and Davis. *Human Resource Management*. Pearson Education.
6. Robert L. Mathis and John H. Jackson. *Human Resource Management*, Cengage Learning.
7. TN Chhabra, *Human Resource Management*, Dhanpat Rai & Co., Delhi.
8. Biswajeet Pattanayak, *Human Resource Management*, PHI Learning.

Course Name: Fundamentals of Financial Management**Course Code: 11014800****Objectives**

- The course is planned in such a way to provide students an insight of decision making process with help of tools and techniques described in Financial Management.
- To familiarize the students with the principles and practices of financial management.

Course Outline**Unit I: Introduction**

Nature, scope and objective of Financial Management, Time value of money, Risk and return (including Capital Asset Pricing Model), Valuation of securities – Bonds and Equities.

Unit II: Investment Decisions

The Capital Budgeting Process, Cash flow Estimation, Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Net Terminal Value, Internal Rate of Return (IRR), Profitability Index, Capital budgeting under Risk – Certainty Equivalent

Approach and Risk-Adjusted Discount Rate.

Unit III: Financing Decisions

Cost of Capital and Financing Decision: Sources of long-term financing Estimation of components of cost of capital. Methods for Calculating cost of equity capital, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average cost of capital (WACC) and Marginal cost of capital. Capital structure –Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach). Operating and financial leverage; Determinants of capital structure.

Unit IV: Dividend Decisions

Theories for Relevance and irrelevance of dividend decision for corporate valuation; Cash and stock dividends; Dividend policies in practice

Unit V: Working Capital Decisions

Concepts of working capital, the risk-return trade off, sources of short-term finance, working capital estimation, cash management, receivables management, inventory management and payables management.

Suggested Readings

1. James C. Van Horne and Sanjay Dhamija, *Financial Management and Policy*, Pearson Education.
2. Levy H. and M. Sarnat. *Principles of Financial Management*. Pearson Education.
3. Brigham and Houston, *Fundamentals of Financial Management*, Cengage Learning.
4. Khan and Jain. *Basic Financial Management*, McGraw Hill Education.
5. Prasanna Chandra, *Fundamentals of Financial Management*. McGraw Hill Education
6. Singh, J.K. *Financial Management- text and Problems*. Dhanpat Rai and Company, Delhi.
7. Rustagi, R.P. *Fundamentals of Financial Management*. Taxmann Publication Pvt. Ltd.
8. Singh, Surender and Kaur, Rajeev. *Fundamentals of Financial Management*. Mayur Paperback, New Delhi.
9. Pandey, I.M. *Financial Management*. Vikas Publications.
10. Bhabatosh Banerjee, *Fundamentals of Financial Management*, PHI Learning.

Course Name: Business Law

Course Code: 11002400

Objectives

- To know about the legal provision and legal aspect before entering into any kind of contract. Special provision regarding negotiable instrument.

- The objective of the course is to impart basic knowledge of the important business legislation along with relevant case law.

Course Outline

Unit I: The Indian Contract Act, 1872: General Principle of Law of Contract

- Contract – meaning, characteristics and kinds
- Essentials of a valid contract - Offer and acceptance, consideration, contractual capacity, free consent, legality of objects.
- Void agreements
- Discharge of a contract – modes of discharge, breach and remedies against breach of contract.
- Contingent contracts
- Quasi - contracts

Unit II: The Indian Contract Act, 1872: Specific Contract

- Contract of Indemnity and Guarantee
- Contract of Bailment
- Contract of Agency

Unit III: The Sale of Goods Act, 1930

- Contract of sale, meaning and difference between sale and agreement to sell.
- Conditions and warranties
- Transfer of ownership in goods including sale by a non-owner
- Performance of contract of sale
- Unpaid seller – meaning, rights of an unpaid seller against the goods and the buyer.

Unit IV: Partnership Laws

A) The Partnership Act, 1932

- Nature and Characteristics of Partnership
- Registration of a Partnership Firms
- Types of Partners
- Rights and Duties of Partners
- Implied Authority of a Partner
- Incoming and outgoing Partners
- Mode of Dissolution of Partnership

B) The Limited Liability Partnership Act, 2008

- Salient Features of LLP
- Differences between LLP and Partnership, LLP and Company
- LLP Agreement,
- Partners and Designated Partners
- Incorporation Document
- Incorporation by Registration
- Partners and their Relationship

Unit V: The Negotiable Instruments Act 1881

- a) Meaning, Characteristics, and Types of Negotiable Instruments : Promissory Note, Bill of Exchange, Cheque
- b) Holder and Holder in Due Course, Privileges of Holder in Due Course.
- c) Negotiation: Types of Endorsements
- d) Crossing of Cheque
- e) Bouncing of Cheque

Suggested Readings:

1. M.C. Kuchhal, and Vivek Kuchhal, *Business Law*, Vikas Publishing House, New Delhi.
2. Avtar Singh, *Business Law*, Eastern Book Company, Lucknow.
3. Ravinder Kumar, *Legal Aspects of Business*, Cengage Learning
4. SN Maheshwari and SK Maheshwari, *Business Law*, National Publishing House, New Delhi.
5. Aggarwal S K, *Business Law*, Galgotia Publishers Company, New Delhi.
6. Bhushan Kumar Goyal and Jain Kinneri, *Business Laws*, International Book House
7. Sushma Arora, *Business Laws*, Taxmann Publications.
8. Akhileshwar Pathak, *Legal Aspects of Business*, McGraw Hill Education, 6thed.
9. P C Tulsian and Bharat Tulsian, *Business Law*, McGraw Hill Education
10. Sharma, J.P. and Sunaina Kanojia, *Business Laws*, Ane Books Pvt. Ltd., New Delhi

Course Name: Business Statistics

Course Code: 11004700

Objectives

- Math and statistics allow a manager to take decisions that are data based. The business managers who combine managerial judgement and statistical analysis are more likely to be successful. This is where the importance of this field of study to a business manager lies.
- The objective of this course is to familiarize students with the basic statistical tools used for managerial decision-making.

Course Outline

Unit I: Statistical Data and Descriptive Statistics

- a. Nature and Classification of data: univariate, bivariate and multivariate data; time-series and cross-sectional data
- b. Measures of Central Tendency
 - i. Mathematical averages including arithmetic mean, geometric mean and harmonic mean. Properties and applications.
 - ii. Positional Averages

- Mode and Median (and other partition values including quartiles, deciles, and percentiles) (including graphic determination)
- c. Measures of Variation: absolute and relative.
Range, quartile deviation, mean deviation, standard deviation, and their coefficients, Properties of standard deviation/variance
- d. Skewness: Meaning, Measurement using Karl Pearson and Bowley's measures; Concept of Kurtosis

Unit II: Probability and Probability Distributions

Theory of Probability. Approaches to the calculation of probability; Calculation of event probabilities. Addition and multiplication laws of probability (Proof not required); Conditional probability and Bayes' Theorem (Proof not required).

- a. Expectation and variance of a random variable
- b. Probability distributions:
- Binomial distribution: Probability distribution function, Constants, Shape, Fitting of binomial distribution.
 - Poisson distribution: Probability function, (including Poisson approximation to binomial distribution), Constants, Fitting of Poisson distribution.
 - Normal distribution: Probability distribution function, Properties of normal curve, Calculation of probabilities.

Unit III: Simple Correlation and Regression Analysis

- a. **Correlation Analysis:** Meaning of Correlation: simple, multiple and partial; linear and non-linear, Correlation and Causation, Scatter diagram, Pearson's co-efficient of correlation; calculation and properties (Proof not required).
Correlation and Probable error; Rank Correlation.
- b. **Regression Analysis:** Principle of least squares and regression lines, Regression equations and estimation; Properties of regression coefficients; Relationship between Correlation and Regression coefficients; Standard Error of Estimate and its use in interpreting the results.

Unit IV: Index Numbers

Meaning and uses of index numbers; Construction of index numbers: fixed and chain base: univariate and composite. Aggregative and average of relatives – simple and weighted.

Tests of adequacy of index numbers, Base shifting, splicing and deflating. Problems in the construction of index numbers; Construction of consumer price indices: Important share price indices, including BSE SENSEX and NSE NIFTY.

Unit V: Time Series Analysis

Components of time series; Additive and multiplicative models; Trend analysis: Fitting of trend line using principle of least squares – linear, second degree parabola and exponential. Conversion of annual linear trend equation to quarterly/monthly basis and vice-versa; Moving averages; Seasonal variations: Calculation of Seasonal Indices using

Simple averages, Ratio-to-trend, and Ratio-to-moving averages methods. Uses of Seasonal Indices.

Unit VI: Sampling Concepts, Sampling Distributions and Estimation:

Sampling: Populations and samples, Parameters and Statistics, Descriptive and inferential statistics; Sampling methods (including Simple Random sampling, Stratified sampling, Systematic sampling, Judgement sampling, and Convenience sampling).

Concept of Sampling distributions and Theory of Estimation: Point and Interval estimation of means (large samples) and proportions.

Suggested Readings:

1. Levin, Richard, David S. Rubin, Sanjay Rastogi, and HM Siddiqui. *Statistics for Management*. 7th ed., Pearson Education.
2. David M. Levine, Mark L. Berenson, Timothy C. Krehbiel, P. K. Viswanathan, *Business*.
3. *Statistics: A First Course*, Pearson Education.
4. Siegel Andrew F. *Practical Business Statistics*. McGraw Hill Education.
5. Gupta, S.P., and Archana Agarwal. *Business Statistics*, Sultan Chand and Sons, New Delhi.
6. Vohra N. D., *Business Statistics*, McGraw Hill Education.
7. Murray R Spiegel, Larry J. Stephens, Narinder Kumar. *Statistics (Schaum's Outline Series)*, McGraw Hill Education.
7. Gupta, S.C. *Fundamentals of Statistics*. Himalaya Publishing House.
8. Anderson, Sweeney, and Williams, *Statistics for Students of Economics and Business*, Cengage Learning.

Course Name: E-Commerce (SEC 1)

Course Code: 99002300

Objectives

- This course introduces the concepts, vocabulary, and procedures associated with E-Commerce and the Internet. The student gains an overview of all aspects of E-Commerce. Topics include development of the Internet and E-Commerce, options available for doing business on the Internet, features of Web sites and the tools used to build an E-Commerce web site, marketing issues, payment options, security issues, and customer service.
- To enable the student to become familiar with the mechanism for conducting business transactions through electronic means.

Course Outline

Unit I: Introduction

Meaning, concepts, nature, advantages, disadvantages and reasons for transacting online, types of E-Commerce, E-Commerce business models (introduction, key elements of business model and categorizing major E-commerce business models), forces behind e-commerce.

Technology used in E-commerce: The dynamics of world wide web and internet(meaning, evolution and features) ; Designing, building and launching e-commerce website (A systematic approach involving decisions regarding selection of hardware, software, outsourcing vs. in-house development of a website)

Unit II: Security and Encryption

Need and concepts, the e-commerce security environment: (dimension, definition and scope of e-security), security threats in the E-commerce environment (security intrusions and breaches, attacking methods like hacking, sniffing, cyber-vandalism etc.), technology solutions (Encryption, security channels of communication, protecting networks and protecting servers and clients).

Unit III: IT Act 2000 and Cyber Crimes

IT Act 2000: Definitions, Digital signature, Electronic governance, Attribution, acknowledgement and dispatch of electronic records, Regulation of certifying authorities, Digital signatures certificates, Duties of subscribers, Penalties and adjudication, Appellate Tribunal, Offences and Cyber-crimes

Unit IV: E-payment System

Models and methods of e-payments (Debit Card, Credit Card, Smart Cards, e-money), digital signatures (procedure, working and legal position), payment gateways, online banking (meaning, concepts, importance, electronic fund transfer, automated clearing house, automated ledger posting), risks involved in e-payments.

Unit V: On-line Business Transactions

Meaning, purpose, advantages and disadvantage of transacting online, E-commerce application in various payment of utility bills, online application in various industries like {banking, insurance, marketing, e-tailing (popularity, benefits, problems and features), online services (financial, travel and career), auctions, online portal, online learning, publishing and entertainment} Online shopping (Amazon, snapdeal, alibaba, flipkart, etc.)

Unit VI: Website designing

Introduction to HTML; tags and attributes: Text Formatting, Fonts, Hypertext Links, Tables, Images, Lists, Forms, Frames, Cascading Style Sheets.

Suggested Readings

1. Kenneth C. Laudon and Carlo Guercio Traver, *E-Commerce*, Pearson Education.
2. David Whiteley, *E-commerce: Strategy, Technology and Applications*, McGraw Hill Education.
3. Bharat Bhaskar, *Electronic Commerce: Framework, Technology and Application, 4thEd.*, McGraw Hill Education.
4. PT Joseph, *E-Commerce: An Indian Perspective*, PHI Learning.
5. KK Bajaj and Debjani Nag, *E-commerce*, McGraw Hill Education.
6. TN Chhabra, *E-Commerce*, Dhanpat Rai & Co.
7. Sushila Madan, *E-Commerce*, Taxmann.
8. TN Chhabra, Hem Chand Jain, and Aruna Jain, *An Introduction to HTML*, Dhanpat Rai & Co.

Course Name: Ability & Skill Enhancement III

Course Code: 11003700

Objectives

This three-year syllabus is a journey that aims to explore the dynamics and techniques of effective interpersonal communication.

Course Outline - Final Assessment – Preparing a documentary

Unit I: Book & Movie Reviews

What is Book Review, Purpose & Importance of Book Review, Types of Book Review, Elements & Steps of Writing Book Review, What is Movie Review, Purpose & Importance of Movie Review, Types of Movie Review, Elements & Steps of Writing Movie Review.

Unit II: LSWR Skills

Reading Comprehension, Rewriting Mythology/Folklore, Debate, News Analysis, Role Plays.

Unit III: Emotional Intelligence & Handling Emotions

What is emotional intelligence, E.Q. Tests, performing under pressure, how to take right decisions under pressure keeping balance in difficult emotional situations. The science of emotional intelligence, characteristics of emotional intelligence, Emotions handling- identifying good and bad emotions, how to control emotions, how to manage negative emotions keeping balance of mental stability, stress and distress.

Unit IV: Group Discussion Skills

What is GD, Types of Group Discussions, Do's & Don't's, Participation, Thinking, Structuring, Group Behaviour, Leadership Skills, Interpersonal Skills, Persuasive Skills, Conceptualization Skills.

Unit V: Documentary Making

What is documentary, aims & objectives, documentary for social cause, Documentary/Movie Screening & Reviews, preparing a documentary, Narration.

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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