

B.COM. (CBCS) SEM-6

Sr. No.	Type	Name of the Subject
1	Core	English Language - 6
2	Core	Indian Economy - 2
3	Core	Business Mathematics and Statistics - 2
4	DSE-1	Consumer Protection - 2
5	DSE-2	Human Resource Management - 2
6	DSE-3	Management Accounting - 2
7	Elective	Accounting - 6
		OR
		Computer Science - 6

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1 **Core** **English Language - 6**

Unit	Content
1	Name of the text: English in Practice - 3, Aravind R. Nair et. al. , Cambridge University Press. 2016 (Unit 6 to 10 of the reading section) Answer in a sentence or two (5/7): 10 Marks Answer in brief (5/7): 20 Marks
2	Composition/Comprehension: - Copy writing for an advertisement (1/2)
3	Composition/Comprehension: - Meetings: agenda, circular, memo, minutes, notice, resolution (very brief notes about any two) 2/4
4	Composition/Comprehension: - Press release (1/2) - Translation

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2 Core Indian Economy - 2

Unit	Content
1	A BIRD'S EYE VIEW OF DIFFERENT ECONOMIC SECTORS: Industries: <ul style="list-style-type: none">- Features of Indian Industries.- Problems of cottage and small scale industries. Agriculture: <ul style="list-style-type: none">- Problem of low agriculture productivity in India.- Effects of new agriculture strategy
2	ROLE OF GOVT. AND IT'S POLICIES IN INDIAN ECONOMY: Monetary Policy : <ul style="list-style-type: none">- It's effect on Indian Business Environment. Fiscal Policy : <ul style="list-style-type: none">- It's importance in the concept of welfare state. It's effect on Business Environment Import - Export Policy : <ul style="list-style-type: none">- Main provision of recent Import - Export policies with reference to globalization Industrial Policy : <ul style="list-style-type: none">- Current Industrial Policy.- It's effects on Business Environment.- Special Economic Zone (SEZ)
3	ROLE OF GOVT. AND IT'S POLICIES IN INDIAN ECONOMY: Process of Privatization and Disinvestment : <ul style="list-style-type: none">- Meaning- Need of Privatization in Indian Economy.- Effects of Privatization in the field of development of Business. Foreign Investment : <ul style="list-style-type: none">- Modern trends of foreign investment in India
4	PLANNING IN INDIA: <ul style="list-style-type: none">- Current five year plan :- Objectives and main programs- Sectorial allocations of resources.- Overall evaluation of planning- NitiAyog

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Core

Business Mathematics and Statistics - 2

Unit	Content
1	PROBABILITY DISTRIBUTION-2: <ul style="list-style-type: none">- Meaning of Normal Distribution- Properties and its application (without proof)- Examples
2	TIME SERIES ANALYSIS: <ul style="list-style-type: none">- Meaning and Use of Time Series- Component of Time Series- Methods of Finding Trend by<ul style="list-style-type: none">➤ Moving Average➤ Least Square (Linear ($y = a+bx$) ,➤ Second Degree $y = a + bx + cx^2$)- Short Term Variation- Seasonal Variation By Moving Average Method- Computation of Seasonal Index number- Examples
3	ASSOCIATION OF ATTRIBUTES: <ul style="list-style-type: none">- Association of Two Attributes- Types of Association of Two Attributes- Order classes,- Consistency of data for two attributes- Methods of studying Association attributes<ul style="list-style-type: none">➤ Comparison of Expected Frequency➤ Proportion method➤ Yule's method➤ Co-efficient of Coligation method- Examples
4	SAMPLING: <ul style="list-style-type: none">- Idea of Population and sample- Advantage of sampling, limitation of sampling- Characteristics of Good sample- With and without replacement sampling- Sampling method<ul style="list-style-type: none">• Simple random sampling• Stratified simple random sampling• Systematic Sampling• Drawing of all possible random sampling of given size (Two or Three) from a population (with and without replacement)

	<ul style="list-style-type: none">• Calculation of variance of sampling random, sample Mean. Stratified sample Mean(Two or Three strata only) and systematic sampling• Examples
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4 DSE - 2 Consumer Protection - 2

Unit	Content
1	GRIEVANCE REDRESS MECHANISM UNDER THE CPA- 1986: <ul style="list-style-type: none">- Introduction- Who can file a complaint?- Grounds of filing a complaint- Limitation period- Procedure for filing- Hearing of a complaint and Disposal of cases- Relief/Remedy to be provided- Temporary Injunction- Enforcement of order- Appeal- Frivolous and Vexatious complaints- Offences and penalties
2	INDUSTRY REGULATORS AND CONSUMER COMPLAINT REDRESS MECHANISM: <ul style="list-style-type: none">- Introduction- Banking: RBI and Banking Ombudsman- Insurance: IRDA and Insurance Ombudsman- Telecommunication: TRAI- Food Products: FSSAI (An overview)- Electricity Supply: Electricity Regulatory Commission- Advertising: ASCI
3	CONSUMERISM IN INDIA: <ul style="list-style-type: none">- Introduction- Evolution of Consumer Movement in India- Formation of consumer organizations and their role in consumer protection- Recent developments in Consumer Protection in India,- National Consumer Helpline- Citizens Charter- Product testing
4	QUALITY AND STANDARDIZATION: <ul style="list-style-type: none">- Introduction- Voluntary and Mandatory standards- Role of BIS

	<ul style="list-style-type: none">- Indian Standards Mark (ISI)- Ag-mark- Hallmarking- Licensing and Surveillance- ISO: An overview
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DSE - 2

Human Resource Management - 2

Unit	Content
1	TRAINING AND DEVELOPMENT: <ul style="list-style-type: none">- Introduction-Meaning-definition and Concept- Objectives-Importance and Benefits of Training- Identifying Training needs and Designing Training- Nature and Types of Training- Methods of Training to HR- Guiding suggestions for Effective Training- Training and Development -A Comparative study- Training and Development methods to Managers-Management-Board- Methods of Evaluating Training and Development and Effectiveness- Management Development-Career Development-Potential Evaluation
2	MANAGING EMPLOYEE BENEFITS AND WELFARE SERVICES: <ul style="list-style-type: none">- Introduction-Meaning and Concept- HR Welfare-Meaning-Definition-Aims-Objectives- Need-Importance- HR Welfare Scope and Activities- HR Health and Safety -steps and legal provisions- Social Security-Meaning-Objectives-Ways-Means- Affecting Factors- Social Security-Indian scene
3	INDUSTRIAL PSYCHOLOGY AND INDUSTRIAL RELATIONS: <ul style="list-style-type: none">- Introduction- Industrial Psychology:<ul style="list-style-type: none">➤ Meaning-Definition-Aims and Objectives-➤ Importance-Specific Principles-Scope- Industrial Relations: Meaning-Definition-Aims and Objectives- Importance Contents (Components) - Participants- Causes and Effects Different Aspects and Scope

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INDUSTRIAL DISPUTES AND TRADE UNIONS:

- Introduction
- **Industrial Disputes:**
 - Meaning-Nature and Forms-Causes and Effects-Steps to Resolve
 - Disputes- Grievance-handling and redressal- Legal provisions and
 - Preventive Measures
- **Trade Unions:**
 - Meaning-definition-Origin and Importance- Types-functions and
 - Activities- Indian scene (Activities- weaknesses-reason of slow
 - Development- suggestions and legal provisions)

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6	DSE - 3	Management Accounting - 2
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Unit	Content
1	<p>RATIO ANALYSIS:</p> <ul style="list-style-type: none"> - Introduction-Financial Analysis and Interpretation - (Brief Explanation) - Meaning and Nature of Ratio - Accounting Ratio and Ratio Analysis - Importance & Utility and Limitations of Ratio Analysis - Classification of Accounting Ratios - [A] Traditional Classification: <ul style="list-style-type: none"> - (Revenue, Balance-Sheet and Composite) - [B] Functional Classification: <ul style="list-style-type: none"> - (As per Accounting Data and User-Parties, Different Ratios for Solvency, Liquidity, Turnover and Profitability) - Practical Problems <p style="text-align: center;"><i>(Excluding Reverse types of Practical Problems)</i></p>
2	<p>BUDGETING-BUDGETARY CONTROL AND CASH BUDGET:</p> <p>[A] BUDGETING & BUDGETARY CONTROL [Theoretical concept]</p> <ul style="list-style-type: none"> - Introduction-Meaning-Objectives and Managerial Application - Pre-Requisites and Important Aspects - Advantages and Limitations of Budgetary Control <p>[B] CASH BUDGET</p> <ul style="list-style-type: none"> - Introduction -Meaning of Cash Budget - Methods to Preparing Cash Budget - Utility-Importance and Limitations of Cash Budget - Practical Questions
3	<p>FLEXIBLE BUDGET:</p> <ul style="list-style-type: none"> - Introduction - - Meaning- Utility - Relation of CPractical Questionsost, Stocks, Preparing - Flexible Budget
4	<p>CASH FLOW STATEMENT [CSF]</p> <ul style="list-style-type: none"> - Introduction - Accounting & Managerial meaning of the term "Cash", "Cash Flow" & "Cash Flow Statement" - Sources and Application of Cash Flow - Indian Accounting Standard No. 3 - Importance and Managerial Utility - Limitations of CFS - Practical Questions Relating to prepare CFS (as per Indian Accounting Standard No. 3)

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Elective - 1

Accounting - 6

Unit	Content
1	BRANCH ACCOUNTING (EXCLUDING FOREIGN BRANCH AND WHOLESALE BRANCH): <ul style="list-style-type: none">- Introduction-Meaning-Purpose- Types of Branch and Management<ul style="list-style-type: none">➤ Dependent Branch➤ Independent Branch➤ Inland Branch and➤ Foreign Branch (Excluding Practical Questions of Foreign Branch)- Branch Accounting in different situations- Practical Questions in different situations (Excluding Foreign Branch and Wholesale Branch)
2	FINAL ACCOUNTS OF ELECTRICITY COMPANY: <ul style="list-style-type: none">- Introduction - Meaning & characteristics- Electricity Company Accounts: Brief knowledge of Acts [Indian Electricity Act-1910, Electricity supply Act -1948 Indian Electricity Rules-1956, Electricity Act- 2003 Electricity Act-2010 and Companies Act- 2013 on wards]- Vertical Financial Statements as per Electricity Act- Practical Questions
3	ALTERATION OF SHARE CAPITAL: <ul style="list-style-type: none">- Introduction - Meaning- Consolidation of shares- Sub-division of shares- Conversion of shares into stock- Bonus shares & Right shares- Buyback of shares- Practical Questions
4	EARNING PER SHARE:Introduction and Meaning <ul style="list-style-type: none">- Introduction and Meaning- Earnings Per Share [EPS] As per Indian Accounting Standard-20- Practical Questions to calculate all sorts of EPS

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7	Elective - 4	Computer Science - 6 (Business Application Development Using Visual Basic)
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**Unit No. 1 to 4 -> Theory of 70 Marks and
Unit No. 5 -> Practical of 30 Marks**

Unit	Content
1	WORKING WITH DATA AND OUTPUT SELECTION CONDITIONS: Variables, Data Types, Declaring Variables, Scope of Variables, Constants, Arithmetic operations on Data, Displaying What is Selection? Type of selection, testing multiple nested IF structures, Complex multiple condition, Select Case, Extensions to select a case
2	LOOPS, HANDLING STRINGS, DATES HANDLING AND TIME WITH: What is a Loop?, Type of Loops - FOR... NEXT, DO WHILE...LOOP, DO... LOOP UNTIL Introduction, Declaring Strings, ASCII, Processing Strings, Dates, Formatting Date output, Handling Time, Calculations Time and Date
3	PROCEDURES AND ARRAYS : What is a Procedure? Types of Procedures, Why use Procedure? Passing Parameters, Practical work on using the correct formal parameters, Functions, Form and Standard Modules. What is an Array?, How to declare an Array?, Static and dynamic arrays, Processing an Array, Passing Arrays to Procedures, Two Dimensional Arrays, Control Arrays.
4	FILES AND MENUS : What is a File? Types of Files(concept), Basic file operations like read, write, append (Sequential file only) Introduction, Type of Menus, Features of menu
5	PRACTICAL: (Practical Exercise of Unit 1 To 4)