

**B.COM SEM-4  
CORE COURSE**

**INTERNATIONAL TRADE**

Course Content:

Module No.	Topics / Chapters Name	% Weightage
I	<p>Introduction to International Trade</p> <p>Meaning of and Gains from International Trade- Difference between Internal and International Trade- Free Trade and Protection, Protection verses Free Trade- Exchange Rate: Meaning and its types- Appreciation and Depreciation of currency (concept only)- Instruments of Trade Policy.</p>	25%
II	<p>Terms of Trade and Balance of Payment</p> <p>Meaning and Types of Terms of Trade, Factors affecting Terms of Trade, Marshall –Edgeworth Terms of Trade, Mill’s Theory of Reciprocal Demand; Meaning of Balance of Payment, Favourable and Unfavourable Balance of Payment: Disequilibrium in Balance of Payment- Reasons and Methods to correct Disequilibrium in Balance of Payment.</p>	25%
III	<p>Trade Theories</p> <p>Adam Smith’s Absolute Cost advantage Theory- Ricardo’s Comparative Cost Advantage Theory- Comparison between Adam Smith and Ricardian Theory- Heckscher Ohlin Theory of International Trade- Superiority of Heckscher Ohlin theory over Classical theories- Gravity Model of Trade (in brief only)- Opportunity cost theory.</p>	25%
IV	<p>Regional Trade Blocks and Emerging Issues in International Trade</p> <p>WTO: Functions, Trade Agreements like TRIPS, TRIMS and Trade in services; Trade Disputes- Regional Trade Blocks: OECD, European Unions, NAFTA, OPEC, SAFTA, BRICS, SAARC- International Capital Flows- Welfare Analysis- Immersizing Growth and Transfer Problem,</p>	25%

**B.COM SEM-4  
CORE COURSE**

**CORPORATE COMMUNICATION II**

**Course Content:**

<b>Module No.</b>	<b>Topics / Chapters Name</b>	<b>% Weightage</b>
I	<b>English Language</b> <ul style="list-style-type: none"><li>• Text: “The Namesake” by Jhumpa Lahiri</li><li>• Language work:<ul style="list-style-type: none"><li>-Common errors.</li><li>-Finding structural and grammatical errors from the given paragraph.</li></ul></li><li>• Cloze Test</li></ul>	25%
II	<b>Interpersonal Skills</b> <ul style="list-style-type: none"><li>• Building Positive relationship</li><li>• Importance of Appreciating</li><li>• Dealing with Criticism</li><li>• Managing Conflict: Approaches to conflict Resolving conflict</li></ul>	25%
III	<b>Stock Market Report</b> <ul style="list-style-type: none"><li>• Comprehension of a Weekly or Daily report</li><li>• Related terminology and Abbreviations.</li></ul>	25%
IV	<b>Creative Communication</b> <ul style="list-style-type: none"><li>• Fundamentals of Commercial Copywriting</li><li>• Preparing a promotional write up (Practical)</li><li>• Preparing a Jingle (Practical)</li><li>• Preparing a Tagline (Practical)</li></ul>	25%

## B.COM SEM-4

### CORE COURSE

### FINANCIAL MANAGEMENT

#### Course Content:

Module No.	Topics / Chapters Name	% Weightage
I	<p><b>FINANCIAL MANAGEMENT</b></p> <p><b>A. <u>Financial Management-An Overview</u></b></p> <ul style="list-style-type: none"><li>• Evolution of Financial management</li><li>• Scope and Goals of Financial management</li><li>• Key Activities of Financial Management</li><li>• Role of Financial Manager in India</li><li>• Relationship of Finance to economics and accounts</li><li>• Concept of profit and wealth maximization</li><li>• Time Value of Money and its Techniques</li><li>• BEP Analysis</li><li>• Capital Budgeting Theory -PBP, NPV, Profitability Index , IRR, ARR</li></ul> <p><b>B. <u>Leverage</u></b></p> <ul style="list-style-type: none"><li>• Concept of Leverage</li><li>• Operating Leverage</li><li>• Financial Leverage</li><li>• Combined Leverage</li></ul>	25%
II	<p><b>CAPITAL ANALYSIS</b></p> <p><b>A. <u>Cost of Capital</u></b></p> <ul style="list-style-type: none"><li>• Concept</li><li>• Importance</li><li>• Classification</li><li>• Determination of cost of capital</li><li>• Assumptions</li><li>• Practical Problems : Cost of equity, Cost of preference, Cost of Debt, Weighted Average Cost of Capital</li></ul> <p><b>B. <u>Capital Structure</u></b></p> <ul style="list-style-type: none"><li>• Meaning and Importance of Capital Structure</li><li>• Capital Structure theories ( NI,NOI, MM approach)</li></ul>	25%

	<ul style="list-style-type: none"> <li>• Linkage between cost of capital and capital structure</li> <li>• Optimum Capital Structure</li> <li>• Trading on Equity</li> <li>• Case Study</li> </ul>	
III	<p><b>WORKING CAPITAL MANAGEMENT-AN OVERVIEW</b></p> <ul style="list-style-type: none"> <li>• Concept of working capital management</li> <li>• Trade-off between Profitability and Risk</li> <li>• Need of Working Capital Management</li> <li>• Management of Cash</li> <li>• Management of Receivable</li> <li>• Management of Inventories</li> </ul>	25%
IV	<p><b>DIVIDEND – PORTFOLIO THEORIES</b></p> <p><b>A. <u>Dividend Decision</u></b></p> <ul style="list-style-type: none"> <li>• Dividend decision and valuation of firm</li> <li>• Relevance of dividend policy – Walter model - Gordon model Residual theory of dividend policy - Modigliani and Miller theory</li> <li>• Dividend policy retained earning - Dividend payout ratio - Stability of dividend - Types of Dividend Policies</li> <li>• Corporate Dividend Practices in India.</li> </ul> <p><b>B. <u>Portfolio Theory</u></b></p> <ul style="list-style-type: none"> <li>• Analysis of risk and return</li> <li>• Concept of Capital Asset Pricing Model</li> <li>• Mutual Funds</li> </ul>	25%

## B.COM SEM-4

### Principal Elective-5

#### ADVANCED CORPORATE ACCOUNTING -2

##### Course Content:

Module No.	Topics / Chapters Name	% Weightage
I	<b>Accounting of banking companies</b> Introduction-Provisions of Banking Regulation Act, the basis of 1949-characteristics of Bank book keeping-Income Recognition-Classification of advances on the basis of asset performance-Schedule of advances Classification of Investments-Interest on doubtful debts & Rebate on bills discounted-Format of Profit & loss a/c and Balance sheet	25%
II	<b>Account of insurance companies</b> ( Fire, Marine & General ) Introduction-Types of Insurance-Legal Provisions-Reinsurance-Forms of Revenue Account-Explanation of some items	25%
III	<b>Accounts of Electricity Companies.</b> – Double Accounts system.	25%
IV	<b>Recent trends in accounting:-</b> Environmental accounting Human Resource Accounting Social Responsibility accounting. <b>International accounting ( overview)</b> Introduction- Meaning - Scope - Importance of- Difficulties in International Accounting Status of International Accounting Education: World Scenario and Indian Scenario <b>Accounting Standards</b> <b>AS-4</b> events occurring after the balance sheet date <b>AS-5</b> Net Profit or Loss for the period, Prior period items and Changes in Accounting policies.	25%

## B.COM SEM-4

### Principal Elective-6

### COST ACCOUNTING-2

#### Course Content:

Module No.	Topics / Chapters Name	% Weightage
I	<b>Marginal costing &amp; CVP</b>  Introduction-Marginal Costing-meaning & features -Utility of marginal costing in Decision making process-Methods of determining BEP-Margin of Safety-Angle of incidence-Assumption of Break Even Analysis-CVP Analysis-Key factor-Product mix, Foreign market etc.	25%
II	<b>Standard costing &amp; variance analysis</b>  Introduction-Standard Cost vs. Budgetary Cost-Standards determination-Variance Analysis-Material Variances-Labour Variances-Overhead Variances- Sales Variances	25%
III	<b>(A) Operating Costing</b> <b>(B) Contemporary concepts in costing</b> :- Activity based costing, Target costing, Life-cycle costing	25%
IV	<b>Process costing</b>  Introduction-Job costing vs. Process costing-Accounting for waste, scrap, defectives and spoilage -Joint product & By product accounting-Inter process profit & transfer price-Valuation of work in progress  <b>Relevant costing</b> and Terms used in decision making like Opportunity costing, Sunk Cost, Shut down cost, committed fixed cost, discretionary fixed cost, out of pocket cost, notional cost etc.	25%

**B.COM SEM-4****SUBSIDIARY ELECTIVE-2****STATISTICS FOR BUSINESS AND MANAGEMENT****Course Content:**

<b>Module No.</b>	<b>Topics / Chapters Name</b>	<b>% Weightage</b>
I	<b>Differentiation and its applications</b> <ul style="list-style-type: none"><li>• Definition of differentiation and derivatives of some important functions used in commerce and economics</li><li>• Rules of derivatives and examples on standard functions like linear, non linear, exponential and logarithmic etc.</li><li>• Definition of second order derivative.</li><li>• Maximum and minimum value of a function.</li><li>• Examples to obtain minimum cost, maximum profit, marginal cost, marginal revenue, elasticity of demand and supply, marginal profit etc.</li></ul>	25%
II	<b>Process Control Techniques –Statistical Quality Control</b> <ul style="list-style-type: none"><li>• To understand the importance of various distributions (normal, binomial, poisson &amp; hyper geometric) in quality control which is used to control the quality of the lot that is being produced.</li><li>• Definition and concept of quality, quality control, SQC, Run, Control limits, control charts, types of control charts and limits used to determine whether there is chance or assignable cause of variations are present in the process.</li><li>• Example on construction of charts of variable and attributes depending on the type of production process.</li></ul>	25%
III	<b>Product Control Techniques –Acceptance Sampling</b> <ul style="list-style-type: none"><li>• Concept of sampling, sampling advantages and limitations</li><li>• Single and multiple sampling plans</li><li>• Use of various types of distributions especially Poisson and hyper geometric to determine probability of acceptance of lot under risk.</li><li>• Introduction of concepts of AQL, LTPD, ASN, AOQ, AOQL and ATI.</li><li>• To determine the probability of rejection of lot with certain number of defectives and also to understand how to obtain producer's risk and consumer's risk</li><li>• Application problems based on above concepts.</li></ul>	25%
IV	<b>Decision Theory</b> <ul style="list-style-type: none"><li>• Meaning and basic terminologies of the concept.</li><li>• Elements of decision theory</li><li>• Principles of decision theory</li><li>• Concept of Expected Monetary Value and Expected Value</li></ul>	25%

	<p>For Perfect Information</p> <ul style="list-style-type: none"><li>• Examples based on above concepts</li><li>• Decision tree concept and its significance in commerce and management</li></ul>	
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**B.COM SEM-4****SUBSIDIARY ELECTIVE-2****STOCK AND COMMODITY MARKET****Course Content:**

<b>Module No.</b>	<b>Topics / Chapters Name</b>	<b>% Weightage</b>
I	<p><b>AN OVERVIEW OF CAPITAL MARKET</b></p> <p><b>Primary Market and Secondary Market</b></p> <p>Background of Financial System, Primary Issue Market, Secondary Market, Participants, Other Financial Markets, Financial Instruments, Financial Engineering Instruments, Security Market Indices, Sources of Financial Information, The relationship of the New Issue Market and Stock Exchange.</p> <p><b>Issue Mechanism in Primary Securities Market</b></p> <p>Functions, Mechanics of Floating New Issues, Issue of Capital, Intermediaries</p> <p><b>Role of Securities and Exchange Board of India</b></p> <p>Introduction, Guidelines for Investor Protection, Listed Companies and Model Code of Conduct, Investor Grievances, Departments of SEBI, OMBUDSMAN 2003, National Stock Exchange and Arbitration Facilities, Investor Education, Prohibition of Unfair Trade Practices relating to Securities Market Regulation, Prohibition of Insider Trading, Disclosure of Interest, MAPIN, Investors Protection Fund.</p>	25%
II	<p><b>STOCK MARKET</b></p> <p><b>Introduction to Stock Market</b></p> <p>Secondary Markets, Functions, Historical Background, Governing Body of a Stock Exchange, Membership Rules, Listing of Securities, Important Stock Markets, Developments.</p> <p><b>Trading in Stock Market</b></p> <p>Introduction, Depository System, Broker System, Types of Orders, Kinds of Trading Activities and Speculators, Settlement of Contracts Procedure and Clearing Procedure.</p>	25%
III	<p><b>AN OVERVIEW OF COMMODITIES MARKET</b></p> <p><b>Commodities Market: Role and Organization</b></p>	25%

	<p>History, Membership, Objectives, Functions, Organization, Role, Differences between Physical and Future Market, Types of Transactions, Market Positions, Commodity Options, Features, Call and Put options.</p> <p><b>Trading in Commodities Market</b></p> <p>Introduction, Patterns of Trading, Types of Orders, Broker and Trader, Participants in the Market, Clearing, Settlement, Efficiency of Commodity Markets, Size of Volumes of Commodities.</p>	
IV	<p><b>A. DERIVATIVES</b></p> <p>Types of Derivatives, Characteristics, Participants in Derivatives Market, Financial Derivatives, Types of Transactions, Forward Contracts, Options, Futures, Swaps, Derivatives Market in India.</p> <p><b>B. Skill Development</b></p>	25%

## B.COM SEM-4

### INDIAN CONSTITUTION

### FOUNDATION COURSE

#### COURSE CONTENT:

<b>Module No.</b>	<b>Topics</b>	<b>% Weightage</b>
<b>I</b>	<b>Broad Framework of the Constitution of India:</b> The philosophy of the Constitution, Constitution as a Living Document, Fundamental Rights, Directive Principles of State Policy	<b>25%</b>
<b>II</b>	<b>Powers:</b> Ordinance Making Powers of the President and the Governors, Legislative Powers of the Union and the States	<b>25%</b>
<b>III</b>	<b>Judiciary, Writ Jurisdiction of High Courts and the Supreme Court</b> Different Types of Writs, Concept of Delegated Legislation	<b>25%</b>
<b>IV</b>	<b>Freedom of Trade, Commerce and Intercourse and Constitutional Provisions relating to State Monopoly</b>	<b>25%</b>

**B.COM SEM-4  
PRESENTATION SKILLS  
SOFT SKILLS**

**Course Content:**

<b>Module No.</b>	<b>Topics / Chapters Name</b>	<b>% Weight age</b>
I	<b><u>Introduction</u></b> <ul style="list-style-type: none"><li>• What is Presentation</li><li>• Defining the Purpose of Presentation</li><li>• Analyzing Audience and Locale</li></ul>	<b>25%</b>
II	<b><u>Presentation Strategies</u></b> <ul style="list-style-type: none"><li>• Organizing content of Presentation</li><li>• Preparing an outline</li><li>• Other nuances for successful presentation</li></ul>	<b>25%</b>
III	<b><u>Body Language in Presentations</u></b> <ul style="list-style-type: none"><li>• Personal Appearance</li><li>• Posture &amp; Gesture</li><li>• Facial Expressions &amp; Eye Contact</li><li>• Proxemics &amp; Paralinguistic</li></ul>	<b>25%</b>
IV	<b><u>Use of Technology in Presentations.</u></b> <ul style="list-style-type: none"><li>• Use of Audio- visual Aids</li><li>• Slide Presentation</li></ul>	<b>25%</b>