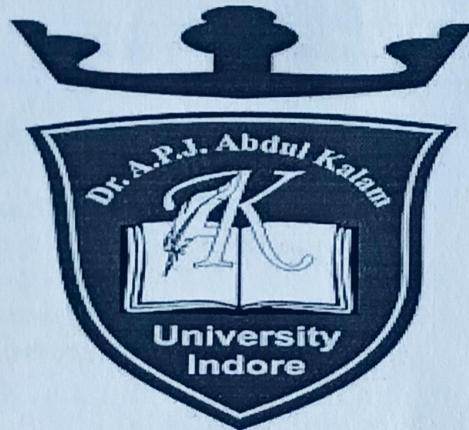




DR. A.P.J. Abdul Kalam University, Indore (M.P.)

College of Professional Studies (COPS)

Bachelor of Commerce (B.Com.) NEP



(...Nurturing Talents to Success)

Third Year Curriculum

(Semester V and VI)

Session 2025-26

Department of Commerce (B.Com. & M.Com.)



DR. A.P.J. Abdul Kalam University, Indore (M.P.)

College of Professional Studies (COPS)

BACHELOR OF COMMERCE

Semester-V

Course	Category	Subject	Subject Code
B.Com.	Skill Enhancement	STOCK MARKET OPERATIONS	BCSE501T
Total Credit: 4		Max. Marks: 100 (External:80+Internal: 20)	

Course Learning Outcomes (CLO)

After studying this Course, the Student will be able to:

1. Explain the basic concept of securities market;
2. Practice trading on stock market;
3. Analyze the legal framework of securities market;
4. Explain different segment of Stock Exchange;
5. Perform demat trading.

Content of the Course

Unit I:

Introduction-Concept and types of Securities; Concept of return: Concept, types and measurement, Development of Securities market in India.

Primary Market-Concept, Functions and Importance; Functions of New Issue Market (IPO, FPO & OFS); Methods of Floatation- fix price method and book building method; Pricing of Issues; Offer Documents; Underwriters, Lead Managers, Syndicate Members, Brokers, Registrars, Bankers, ASBA; SME IPOs and Listing of Securities

Unit II:

Secondary Market-Concept; Functions and Importance; Mechanics of Stock Market Trading-Different Types of Orders, Screen Based Trading, Internet-Based Trading and Settlement Procedure; Types of Brokers.

Regulatory Framework- SEBI (Issue of Capital and Disclosure Requirements) Regulation 201 Securities Contract Regulation Act and SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015.

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BACHELOR OF COMMERCE

Semester-V

Course	Category	Subject	Subject Code
B.Com.	MAJOR	Financial Management	BCFM502T
Total Credit: 6		Max. Marks: 100 (External: 80+Internal: 20)	

Course Learning Outcomes (CLO)

After completion of the course, learners will be able to:

- Understand basic concepts of financial management and their application in investment, financing and dividend decisions and also understand for Understand management of working capital and estimate the same for an organization
- Invested through proper planning and technical management, How can it be successful in giving returns on funds? understand contemporary issues related to financial management
- Learners will recognize the current market landscape and advance skills and knowledge of long-term sustainability and understand the nuances of working capital financing in the banking sector.
- To understand how a business institution takes decisions on investment proposals and also understand for Determining your cost of funds and understand the nuances of working capital financing in the banking sector.
- Understand concepts of cost of capital, leverage analysis, capital structure and dividend theories and identify courses of action in financial environment that would result in maximization of wealth of an organization.

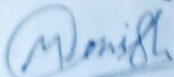
Content of the course

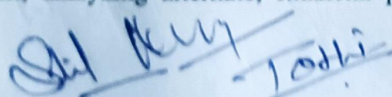
Unit I:

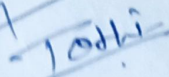
Financial Management: Concepts, scope, function and importance financial goal, Profit vs. Wealth maximization; financial functions-Investment, financing and dividend decision, financial planning

Unit II:

Capital structure: Meaning and determinants, operating and financial Leverage, Their measured, Effect on profit, analyzing alternate, financial plans, Operating financial and, combined leverage.









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Unit III:

Decisions on Investment Proposals: Nature of investment decisions, investment evaluation criteria, payback period, net present value, internal rate of return profitability index, NPV and IRR comparison.

Unit IV:

Cost of capital: significance of cost, cost of capital, Calculation cost of debt, Preference shares, equity capital, retained earnings, Weighted Average. Cost of capital. Dividend Policies, forms of dividends, stability in dividends, determinants of dividends, issues in dividend Policies, Walter's Model, Gordon's Model, M.M. Hypothesis.

Unit V:

Management of working capital: Nature, types and importance of working capital. Operating cycle and factors, determining working capital requirement, Management of working capital, Management of Cash Management of receivables, Management of Inventory

References:

S.no.	Author	Book title	Publisher
1.	Reddy, G.S.	Financial Management — Principles and Practice	Himalya Publication's Nagpur
2.	Khan M.Y & Jain PK.	Financial Management	McGraw Hill New Delhi
3.	Pandey I.M.	Financial Management	Vikas Publishing house, New Delhi
4.	Prasanna Chandra	Financial Management, Theory and Practice	McGraw Hill New Delhi
5.	Eugene F. Brigham/Joel F. Houston	Fundamentals of Financial Management	Cengage India Private Limited
6.	Dr. S.P. Gupta	Financial Management	Sahitya Bhawan Publications

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BACHELOR OF COMMERCE

Semester-V

Course	Category	Subject	Subject Code
B.Com.	DSE	Income Tax For Business	BCIT503T
Total Credit: 6		Max. Marks: 100 (External: 80+Internal: 20)	

Course Learning Outcomes (CLO)

After completion of the course, learners will be able to:

- To understand the basic concepts and definitions of Income from Business and Profession, also gain the knowledge of Indian Income Tax system.
- To understand for computation of total income and tax liability, also gain the knowledge of Set off and Carry forward of Losses.
- To describe how the provisions in the Business tax and law can be used for tax planning.
- To assess companies' provisions and rules, also gain the knowledge of income Tax authorities, Appeal, Revision and Penalties.
- To develop ability to calculate taxable income of firms, cooperative societies and charitable trust.

Content of the course

Unit I:

Concept of Income from Business and Profession: computation of income on estimated basis of particular business. (US 44AD, 44AE, and 44ADA).

Unit II:

Assessment of firm: provisions and rules, computation of total income and tax liability.
Assessment of non resident of India.

Unit III:

Assessment of Hindu undivided family: provisions and rules, computation of total income and tax liability

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References:

S.no.	Author	Book title	Publisher
1.	Ahuja Girish and Gupta Ravi	Systematic Approach to income tax	Bhart law House, Delhi.
2	Singhanian vinod k. and Singhanian monica	students guide to income tax	laxmann publication pvt ltd New Delhi.
3	डॉ. एच.सी. मेहरोत्रा	आयकर विधान एवं लेखे	साहित्य भवन आगरा
4	डॉ. आर. के जैन	आयकर विधि एवं व्यवहार	एस.बी.पी.डी. पब्लिकेशन आगरा

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BACHELOR OF COMMERCE

Semester-V

Course	Category	Subject	Subject Code
B.Com.	DSE	Indian Economy	BCIE503T
Total Credit: 4		Max. Marks: 100 (External: 80+Internal: 20)	

Course Learning Outcomes (CLO)

After completion of the course, learners will be able to|:

1. To Develop ideas of the basic characteristics of Indian economy, its potential on natural resources and also understand for how planning & infrastructure support can develop an economy.
2. To understand the importance, causes and impact of population growth and its distribution, translate and relate them with economic development.
3. To Grasp the importance of planning undertaken by the government of India, have knowledge on the various objectives, failures and achievements.
4. It helps in developing understanding of the students related to different sectors of Indian Economy and also understand for highlight an integrated approach to the functioning aspects of the Indian Economy, keeping in view the scope for alternative approaches.
5. To understand the links between household behavior and the economic models of demand and also understand for efficiency & equity implications of market interference, including government policy

Content of the course

Unit I:

Overview of Indian Economy -

Indian Economy; features and problems; Changing dimensions of Indian Business Environment; Role of Public & Private sector; Problems in public sector; Globalization, Privatization and Liberalization and its impact on Indian Economy. Recent trends in Indian Economy; - Dis-Investment.

Unit II:

Demography and Indian Economy -

Concept of over, under and optimum population, Trends in population growth, Demographic aspects of population; Literacy, Gender and Quality of manpower, optimum population; Need & efforts, Sustainable Development. Human Development index. Problems of Growth; Un-employment, Poverty, Regional Imbalance, Social Injustice, Inflation, Parallel Economy, Industrial Sickness. Infrastructure.

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Unit III:

Agriculture Sector-

Agriculture feature & importance, Problems relating to agriculture in india.

Government policies and initiatives

References:

S.no.	Author	Book title	Publisher
1.	Misra & Puri	Indian Economy	Himalaya publications
2.	Prakash	The Indian Econom	Pearson
3.	Mamoriya and Mishra	Indian Economy	Sahitya Bnavan Agra
4.	Prof.S.K.Gupta/Dr.D.D.Chaturvedi	Indian Economy	Kitab Mahal Agra
5.	Tiwari R.S.	Indian Economy	Quality Publication New Delhi

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BACHELOR OF COMMERCE

Semester-VI

Course	Category	Subject	Subject Code
B.Com.	MAJOR	Auditing	BCAU602T
Total Credit: 6		Max. Marks: 100 (External:80+Internal: 20)	

Course Learning Outcomes (CLO)

After studying this Course, the Student will be able to:

- Student will understand the audit process from the engagement planning stage through completion of the audit, as well as the rendering of an audit opinion via the various report options
- Student will understand auditors' legal liabilities, and be able to apply case law in making a judgment whether auditors might be liable to certain parties.
- Student will understand to describe the various levels of persuasiveness of different types of audit evidence and explain the broad principles of audit sampling techniques
- Understand to discuss the need for an independent or external audit and describe briefly the development of the role of the assurance provider in modern business society
- Able describe the quality control procedures necessary to ensure that a competent assurance engagement is performed, and apply professional ethics including Code of Conduct to specific scenarios.
- Explain the internal audit process including the professional standards applicable to the internal audit profession.

Content of the Course

Unit I:

Introduction:

Meaning and Nature of Auditing, Objectives, Limitations, Classification of Audit, Errors & Frauds, Code of conduct & Value system for auditors. Audit plan & program

Unit II:

Internal control and Internal check:

Meaning and objectives, Features of a good internal control system. Internal Control Questionnaire, Checklist, Tests. Internal Audit, Test checking, Audit Sampling

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Unit III:

Vouching and Verification:

Vouching — Meaning & objectives, Procedure

Verification — Assets and Liabilities

Unit IV:

Audit of Companies:

Audit of company under Company Act 2013, Appointment, Removal, Rotation, Remuneration of Auditor, Rights & Duties of Auditor, Auditors Report.

Unit V:

Special Areas of Audit:

Cost Audit, Tax Audit, Management Audit, Performance Audit, Social Audit, Environmental Audit,

Audit of Banking & Insurance Company, Audit of Educational Institute, Club & Charitable organization.

References:

S.n.	Author	Book title	Publisher
1.	Basu	Fundamentals of Auditing	Pearson
2	Francis, R.	Principles of Auditing	Himalaya Publications Nagpur
3	Porwal/TH Bhat/ Lone	Auditing	Kitab Mahal Agra
4.	Anil Kumar, Lovleen Gupta, Jotsna Raman Arora	Auditing and Corporate Governance	TAXMANN
5,	Dinkar Pagare	Principles and Practice of Auditing	S.Chand and Company
6.	Dr. TR. Sharma	AUDITING	Sahitya Bhavan Agra

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Semester-VI

Course	Category	Subject	Subject Code
B.Com.	DSE-1	Income Tax For Business	BCIT603T
Total Credit: 4		Max. Marks: 100 (External:80+Internal: 20)	

Course Learning Outcomes (CLO)

After studying this Course, the Student will be able to:

- To update the students with latest development in the subject of Business taxation and understand for Indian Tax Structure.
- To acquire knowledge about the submission of Income Tax Return, Advance Tax, Tax deducted at Source, Tax Refund process and Tax Collection Authorities
- To prepare students Competent enough to take up to employment in Tax planner
- To understand for benefits and uses of TAN (Tax Deduction and collection Number) & PAN (Permanent Account Number)
- To understand the provisions relating to appeals, Revision, Penalties and prosecution

Content of the Course

Unit I:

Assessment of co-operative societies: provisions and rules, computation of total income and tax liability

Unit II:

Assessment of company: provisions and rules, computation of total income and tax liability.
Assessment of charitable and other trust

Unit III:

Procedure of Assessment: Tax Deduction and collection Number (TAN), permanent Account Number (PAN)

e-Filing of return, Deduction of Tax at source

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References:

S..no.	Author	Book title	Publisher
1.	Ahuja Girish and Gupta Ravi	Systematic Approach to income tax	Bhart law House, Delhi.
2	डॉ. एच.सी. नेहरोत्रा	आयकर विधान एवं लेखे	साहित्य भवन आगरा
3	डा. आर. के जैन	आयकर विधि एवं व्यवहार	एस.बी.पी.डी. पब्लिकेशन आगरा

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Semester-VI

Course	Category	Subject	Subject Code
B.Com.	DSE-1	Indian Economy	BCIE604T
Total Credit: 4		Max. Marks: 100 (External:80+Internal: 20)	

Course Learning Outcomes (CLO)

After studying this Course, the Student will be able to:

1. To understand the basic sources of revenue, how the state government finance its programs and projects.
2. To understand for Minimum support price (MSP) of agriculture crop set by the government which the products would be bought from the farmers in open market.
3. To understand food laws and food safety regulation in India and worldwide and also understand the concept of Micro, Small and Medium Enterprises (MSME) and its importance and features.
4. To help the students in analyzing the present status of the Indian Economy and factors which impact on Economy (GDP)
5. To rendering the process of integration of the Indian Economy with other economics of the world.

Content of the Course

Unit I:

Agriculture Sector-

Agriculture Finance & Schemes, Agriculture Marketing; Regulated & Unregulated Warehousing, FCI (Food Corporation of India), MSP (Minimum Support Price), Agro based Industries & Export.

Unit II:

Industry Sector-

Industrial Scenario in India, Problems of Industrial Development, Government policies, Industrial finance- MSME (Micro, Small and Medium Enterprises), START UP, Make in India, Technological Development of Indian Industry , Recent Trends in Industry. Role of FDI (Foreign Direct Investment).

Unit III:

Recent Trends in Indian Economy-

Recent changes & their impact on Economy (GDP) regarding; Income, Saving & Investment, Balance of Payments, Price regulation, GST, Devaluation, Natural calamities, Pandemic. International Environment.

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References:

S.no.	Author	Book title	Publisher
1.	Prof.S.K.Gupta/Dr.D.D.Chaturvedi	Indian Economy	Kitab Mahal Agra
2.	Tiwari R.S.	Indian Economy	Quality Publication New Delhi
3.	Mamoriya and Mishra	Indian Economy	Sahitya Bhavan Agra
4.	Misra & Puri	Indian Economy	Himalaya publications
5	Prakash	The Indian Economy	Pearson

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BACHELOR OF COMMERCE

Semester-VI

Course	Category	Subject	Subject Code
B.Com.	DSE-2	International Business	BCIB604T
Total Credit: 4		Max. Marks: 100 (External:30+Internal: 20)	

Course Learning Outcomes (CLO)

After studying this Course, the Student will be able to:

- To understand the most widely used international business terms and concepts and also understand for explain business expansion abroad and key issues related to their operations in other countries.
- To understand for develop an entry strategy into other markets recognizing the nature of institutions and forces governing the process of globalization.
- Familiarize students with the international financial environment and get them acquainted with the basic features of the foreign exchange market - its characteristics and determinants.
- To understand for Export & Import related concepts and issues relating to foreign trade and also understand for identify the different types of risks of importing and exporting.
- To understand the basic role and principles of a documentary credit and also understand for identify the key international organisations that influence international trade.

Content of the Course

Unit I:

Introduction to International Business : Concept, Need, and Importance of International Business. Globalization and its importance in world economy International business vs. domestic business, Complexities of international business. Modes of entry into international business. International Business Environment: National and foreign environments and their components economic, cultural , political and legal environments.

Unit II:

Theories of international trade: Absolute advantage theory, Comparative advantage theory, Factor proportion theory and Leontief paradox, Product life cycle theory, National competitive advantage theory. Tariff and Non-Tariff Barriers. Balance of payment account and its components.

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Unit III:

International Financial Environment : Foreign exchange market, Spot market, spot rate quotations, bid-ask spreads, trading in spot markets, cross exchange rates, forward markets, forward rate, long and short forward positions, forwards premium and discount. Arbitrage, Hedging and Speculation .Types of exchange rate systems- fixed and floating, soft peg, crawling peg, free float, managed float. Foreign exchange risk and exposure.

Unit IV:

Exchange rate Determinations: Types of Exchange rates, factors affecting exchange rate . relative inflation rates, interest rates, relative interest rates, relative income levels, government controls and expectations.

Unit V:

Foreign Trade Promotion measures and Organization in India: Special economic zones (SEZs) and export oriented units (with 100% export oriented units): foreign investment-concept, type and flow, Foreign investment in indian perspective. Financing of foreign trade and payment terms- sources of trade finance (Banks, factoring, forfeiting Banker's Acceptance and Corporate Guarantee) and forms of payment (Cash in advance, Letter of Credit, Documentary Collection, Open Account).

References:

S.no.	Author	Book title	Publisher
1	Gupta C.B.	International Business	S. Chand Publishing Delhi
2	Bhalla V.K.	International Business	S. Chand Publishing Delhi
3	Rao P. Subba	International Business	Himalaya publishing House New Delhi
4	Jaiswal Bimal	International Business	Himalaya publishing House New Delhi

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BACHELOR OF COMMERCE

Semester-VI

Course	Category	Subject	Subject Code
B.Com.	DSE-2	Investment Management	BCIM604T
Total Credit: 4		Max. Marks: 100 (External:80+Internal: 20)	

Course Learning Outcomes (CLO)

After completion of the course, students will be able to:

- To understand with Security analysis, Security valuation, calculation and decision making on securities, Investment schemes and financial products.
- To develop the knowledge in the areas of systematic saving for tax-planning and investment planning and also understand for investment science and financial management.
- Understand the benefit of diversification of holding a portfolio of assets, and the importance played by the market portfolio.
- To know how to apply different valuation models to evaluate fixed income securities, stocks, and how to use different derivative securities to manage their investment risks
- To understand for identify the main features of interest rate and overnight index swaps and also understand for calculate swap cash flow settlement amount.

Content of the Course

Unit I:

Investment: Meaning, definition, objectives, factors affecting investment, Types of Investors, investment process, investment Vs gambling, investment Vs speculation, investment avenues, elements of risk. Changing investment pattern in India..

Unit II:

Capital market: Meaning, structure, Functions, Money market VS Capital market, capital market instruments: shares, debentures, bonds, stock exchanges: role, functions, stock exchanges in India: BSE , NSE, OTCEI, trading mechanism: online trading, types of investors, types of speculators.

Unit III:

Derivatives: Meaning, features, classifications, financial derivatives, forwards, futures options, Swaps, Indian derivative markets: structure, trading, regulatory frame work.

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Unit IV:

Regulation of capital market in India: SEBI (Security & Exchange Board of India): constitution, powers, functions, roles, investor protection.

Unit V:

Portfolio management: meaning, importance, phases, security analysis, fundamental analysis, EIC frame work, technical analysis, Dow Theory - Elliot Wave Theory

References:

S.no.	Author	Book title	Publisher
1.	Vandana Dani	Investment Management	VK Global Publications Pvt Ltd
2	V K. Bhalla	Investment Management	S Chand & Company
3	डॉ. सी. गिन्हा .	विनियोग प्रबंध	SBPD Publishing House
4.	M.P .Hindi Granth Academ books		VK Global Publications Pvt Ltd

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