



NMIMS CENTRE FOR DISTANCE AND ONLINE EDUCATION

Program: Bachelor of Commerce (B.Com)

Course Details

➤ **Semester: I**

Subject: Principles of Management

Coverage:

- Introduction to Management
- Evolution of Management Thought
- Planning and Decision Making
- Organizing
- Staffing
- Co-ordination
- Controlling
- Leadership
- Organization Change
- Motivation

Subject: Business Communication

Coverage:

- Verbal Communication
- Non-Verbal Communication
- Organizational Communication
- Presentation skills
- Digital Communication
- Business Correspondence

Subject: Financial Accounting

Coverage:

- Introduction to Accounting Principles
- Introductory Concepts to financial accounting
- Journal to Trial Balance
- Depreciation and Amortisation
- Preparation of Final Accounts
- Departmental Accounts
- Branch Accounts



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Subject: Micro Economics

Coverage:

- Introduction to Economics
- Demand and Supply
- Elasticity of Demand
- Consumer Demand Analysis
- Production and Cost
- Market Structure

Subject: Organization Behaviour & HRM

Coverage:

- OB History and Development
- Personality & Perception
- Interpersonal Effectiveness: Understanding and Working with Others
- Introduction to Groups and Teams
- Introduction to HRM
- Human Resource Planning:
- Introduction to Performance Management & Training & Development
- Compensation
- Organization Change and Development
- HR Best Practices

Subject: Essentials of IT

Coverage:

- Basics of Microsoft Excel
- Functions in Microsoft Excel
- Advanced Microsoft Excel
- Data analysis using Microsoft Excel
- Concepts of RDBMS and Database Software (MS- ACCESS)



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➤ **Semester II**

Subject: Cost and Management Accounting

Coverage:

- Introduction
- Materials
- Labour
- Overhead
- Methods of Costing
- Standard costing and variance analysis
- Management Accounting
- Decision making

Subject: Principles of Marketing

Coverage:

- Introduction to Marketing
- Marketing Mix and Value
- Introduction to Consumer Behavior
- Segmentation
- Targeting, Differentiation and Positioning
- Marketing mix:
- Product and Pricing
- Place and Promotion
- Brand
- Modern Day Marketing

Subject: Operations Research

Coverage:

- Introduction to Operations Research
- Linear Programming Problem Formulation & Graphical Method
- Linear Programming Problem: Simplex Method
- Transportation Method
- Network Analysis
- PERT
- Simulation & Replacement Theory



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Subject: Macro Economics

Coverage:

- Introduction
- National Income and its determination
- Classical Model of Income Determination
- Keynesian Model of Income Determination
- IS-LM Framework
- Inflation and unemployment
- Open Economy and Fiscal Policy

Subject: Business Statistics for Decision Making

Coverage:

- Introduction, Collection of Data, Diagrams and Graphs
- Descriptive Statistics for Univariate Data
- Bivariate Data
- Application of Statistical Techniques
- Forecasting and Index Numbers
- Probability
- Probability Distributions
- Application of Statistical Techniques (MS Excel) – Statistical Computing

Subject: Introduction to Analytics

Coverage:

- Introduction to Business Analytics
- Business Intelligence
- Resource considerations to support Business Analytics
- Types of Analytics: Descriptive Analytics
- Types of Analytics: Predictive Analytics
- Types of Analytics: Prescriptive Analytics
- Social media analytics:
- Mobile analytics:
- Business Analytics in Practice



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➤ Semester: III

Subject: Business and Allied Laws

Coverage:

- The Indian contract act, 1872
- The sale of goods act, 1930
- The partnership act, 1932
- The limited liability partnership (llp) act, 2008
- The consumer protection act, 1986
- The payment of gratuity act, 1972
- The employees provident fund & miscellaneous provisions act, 1952

Subject: Banking and Insurance

Coverage:

- Banking History & Introduction
- Operations of Banking
- Types of Banks & Banking Products
- Banking Customers & Negotiable Instruments
- Internet and Mobile banking
- Introduction to Insurance
- Types of Insurance

Subject: Financial Management

Coverage:

- Introduction to Financial Management
- Time value of money
- Capital budgeting
- Capital structure
- Cost of Capital
- Leverages

Subject: Advanced Financial Accounting

Coverage:

- Partnership Accounts
- Accounting for Dissolution of Partnership Firm
- Piecemeal Distribution & its accounting
- Amalgamation of Firms & its accounting
- Inventory valuation & its accounting
- Accounting for Different Entities



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Subject : Audit –I

Coverage:

- Fundamentals of Auditing
- Audit Engagement
- Documentation
- Audit evidence
- Internal Control
- Types of Audit
- Audit of payments
- Audit of receipts
- Audit of Purchases
- Audit of Sales
- Audit of suppliers' ledger and the debtors' ledger
- Audit of a Company
- Audit Report

Subject: International Business & Export Import Management

Coverage:

- Introduction to Globalization
- Multinational Enterprises from Emerging Markets
- International Business Environment
- International Trade Patterns and Balance of Payments
- Global sourcing and supply chain
- International Organizations and Arrangements
- International Financial Environment
- EXIM
- SEZ, EHTP, STP & EOU's, Types of Export Houses, EXIM policies
- International Trade Terms



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➤ **Semester: IV**

Subject: Corporate & Information Technology Law

Coverage:

- Company
- Documents
- Management
- Company Meetings
- Dividends and Audit
- Information Technology Law
- E-Commerce UNCITRAL Model

Subject: Environment and Disaster Management

Coverage:

- Introduction to Natural Resources and associated problems
- Introduction to pollutions
- Urban problems related to energy
- Environmental policies and Ethics
- Disaster Management
- Hazard and Vulnerability profile of India Components of Disaster Relief

Subject: Fundamentals of Taxation

Coverage:

- Basic concepts of taxation
- Income from salaries
- Income from house property
- Profits and gains of business or profession
- Capital gains
- Income from other sources
- Computation of total income
- Introduction towards GST
- Incidence of taxation



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Subject : Research Methodology

Coverage:

- Introduction to Research
- Research Problem
- Research Design
- Secondary Data
- Primary Data
- Questionnaire Design
- Sampling
- Data Processing and Analysis
- Report Writing

Subject: Audit – II

Coverage:

- Audit of Different Institutions
- Specific Audits I
- Specific Audits II

Subject: Corporate Accounting

Coverage:

- Issue, Forfeiture & Reissue of Securities. Concept & Process of book building, Green Shoe Option, Conversion of fully paid shares into stock and stock into shares. Underwriting of Shares.
- Issue and Redemption of preference shares
- Issue of Debentures, Redemption of Debentures, including own debentures
- Buyback of shares: Legal Provisions and compliance of conditions including sources, maximum limits and debt equity ratio
- Conversion of Firm into a Company
- Company Final Accounts
- Hire Purchase and installment sale transactions and Lease Accounting



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➤ Semester: V

Subject: Financial Institutions & Markets

Coverage :

- An introduction to a financial system and its constituents
- Institutions in Financial Markets
- Introduction to money and capital Market
- International Financial Institution and their Roles
- Financial Market and Risk management

Subject: Financial Statement Analysis

Coverage :

- Financial Statement Analysis- Introduction
- Financial Statement Analysis- Disclosures
- Financial Statement Analysis – Tools I
- Financial Statement Analysis – Tools II
- Cash Flow Statement
- Understanding Annual Reports
- EVA & MVA

Subject: Indian Accounting Standards

Coverage:

- Accounting Standards I
- Accounting Standards II
- Indian AS & Road Map
- Indian AS & IFRS -I
- Indian AS & IFRS -II

Subject: Investment Products & Analysis

Coverage:

- Introduction Investment Products
- Mutual funds
- Managing Investment Risk
- Measuring Investment Returns
- Asset Allocation and Investment Strategies
- Product Analysis and Selection
- Financial Planning



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Subject: Entrepreneurship Management

Coverage :

- The Entrepreneurial Process
- Promotion of a Venture
- Raising Funding
- Feasibility Study of the Venture
- Case Study of Start-ups (Stories of Success and failures)
- Writing a Business Plan



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➤ Semester: VI

Subject: Business Ethics and Corporate Governance

Coverage :

- Business Ethics
- Ethics- shareholders in Business:
- Values in business values and vision statements:
- Ethical Dilemmas
- Ethical Decision Making
- Corporate Governance

Subject: Strategic Management

Coverage :

- Introduction to Strategic Management
- Hierarchy of Strategic Intent
- Environmental Appraisal
- Corporate Level Strategies
- Corporate Level Strategies - I
- Business Level Strategies
- Strategic Analysis
- Strategic Implementation
- Strategic Evaluation
- Strategic Control

Subject: Financial Modeling

Coverage :

- Introduction
- Valuation method I
- Valuation method II
- Valuation method III
- Building an Integrated Cash Flow Model-I
- Building an Integrated Cash Flow Model- II
- Recruiting, Interviewing and Conclusion

Subject: Emerging Trends in Accountancy

Coverage :

- Accounting Information and Its Applications
- Automated Business Processes
- Financial and Accounting Systems
- Information Systems and Its Components



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- Emerging technologies in Accountancy
- Modern Accounting
- Block Chain: An Accounting Technology
- Artificial Intelligence in Accountancy
- Accountancy and Fintech

Subject: Corporate Finance

Coverage:

- Corporate Finance
- Working capital Management I
- Working capital Management II
- Dividend policy
- Capital Budgeting
- Valuation of securities
- Mergers and Acquisitions

Subject: Portfolio Management

Coverage :

- Introduction to Financial Markets & Instruments
- Return on Investment
- Risk and Return of Portfolio
- Diversification of Risk
- Modern Portfolio Theory
- Portfolio Analysis Techniques
- Wealth Management
