

**BACHELORS OF COMMERCE
(B.COM)**

SYLLABUS (NON-NEP & NEP)

ALL SUBJECTS

SEMESTER 1



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**SCHOOL OF COMMERCE
NEW LJ COMMERCE COLLEGE**

Academic Year:2021-22

SEMESTER 1

SUBJECT NAME: CORPORATE ACCOUNTING

Course Description:	This course covers advanced topics in accounting related to share capital transactions, buy-back of shares, valuation of goodwill and shares, profit or loss prior to incorporation, and underwriting of shares and debentures. The course aims to provide students with a comprehensive understanding of these key areas in corporate accounting.
Course Objective:	The course aims to provide students with an in-depth understanding of advanced corporate accounting topics, including share capital transactions, valuation of goodwill, and underwriting. It prepares students to handle complex financial scenarios in corporate finance.
Course Code:	10150105
Pedagogy:	Lectures Practical Exercises Assignments
Total Credits:	4
Total Hours:	40
Reference Books:	1. "Corporate Accounting" by T.S. Grewal 2. "Advanced Accounting" by R.L. Gupta and M. Radhaswamy 3. "Accounting Standards" by D.S. Rawat
List of References:	Relevant accounting standards and guidelines issued by ICAI "Corporate Accounting" by T.S. Grewal "Advanced Accounting" by R.L. Gupta and M. Radhaswamy



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List of MOOC Courses:	1. Financial Accounting by University of Illinois (Coursera) 2. Corporate Finance Essentials by IESE Business School (Coursera) 3. Swayam Financial Accounting and Analysis (Swayam) Offered by Indian Institute of Management (IIM) Bangalore.
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PROGRAMME OUTCOMES FOR B.COM PROGRAM [As per UGC and NEP Guidelines]
PO1 - Establish solid core commerce principles with a broad perspective.
PO2 - Promote critical thinking and lifelong learning.
PO3 - To offer multidisciplinary knowledge.
PO4 - Equip students for varied commerce careers.
PO5 - Develop proficiency in accounting and allied softwares.
PO6 - Enhance statistical analysis skills through softwares.
PO7 - Cultivate communication and presentation skills.
PO8 - Facilitate Industry Exposure and Internships.
PO9 - Foster creativity, innovation, and entrepreneurship.
PO10 – To acquaint students with industry standard practices.

COURSE OUTCOMES FOR B.COM PROGRAM [As per UGC and NEP Guidelines]
CO1 - Develop critical thinking and problem-solving skills in corporate accounting contexts.
CO2 - Accurately value goodwill and shares using various valuation methods.
CO3 - Understand and apply the principles of accounting for share capital and buy-back of shares.



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CO4 - Demonstrate proficiency in preparing journal entries and ledger accounts for share capital and other related transactions.

CO5 -Evaluate the ethical and regulatory considerations in accounting for share capital and buy-back of shares and Underwriting of Shares.

SESSION PLAN

Sr No.	Topic Name	CO
1	Introduction to Corporate Accounting	CO1(60%)
2	Accounting for Share Capital	CO3(40%), CO4(20%)
3	Journal Entries and Ledger Accounts for Share Capital Transactions	CO4(60%), CO5(40%)
4	Accounting for Buy-back of Shares	CO3(40%), CO4(30%), CO5(20%)
5	Valuation of Goodwill	CO2 (70%)
6	Valuation of Shares	CO2 (70%)
7	Profit or Loss Prior to Incorporation	CO1(30%)
8	Underwriting of Shares and Debentures	CO1(50%), CO5(50%)
9	Revision and Doubt Clearing Sessions	All



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SCHOOL OF COMMERCE
NEW LJ COMMERCE COLLEGE
Academic Year:2023-24 (NEP)

SEMESTER 1

SUBJECT NAME: CORPORATE ACCOUNTING

Course Description:	This course covers advanced topics in accounting related to share capital transactions, buy-back of shares, valuation of goodwill and shares, profit or loss prior to incorporation, and underwriting of shares and debentures. The course aims to provide students with a comprehensive understanding of these key areas in corporate accounting.
Course Objective:	The course aims to provide students with an in-depth understanding of advanced corporate accounting topics, including share capital transactions, valuation of goodwill, and underwriting. It prepares students to handle complex financial scenarios in corporate finance.
Course Code:	DSC-C-112
Pedagogy:	Lectures Practical Exercises Assignments
Total Credits:	4
Total Hours:	60
Reference Books:	"Corporate Accounting" by T.S. Grewal "Advanced Accounting" by R.L. Gupta and M. Radhaswamy "Accounting Standards" by D.S. Rawat
List of References:	Relevant accounting standards and guidelines issued by ICAI "Corporate Accounting" by T.S. Grewal "Advanced Accounting" by R.L. Gupta and M. Radhaswamy
List of MOOC Courses:	1. Financial Accounting by University of Illinois (Coursera) www.coursera.org/learn/financial-accounting



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	<p>2. Corporate Finance Essentials by IESE Business School (Coursera)</p> <p>Corporate Finance Essentials by IESE Business School</p> <p>3. Swayam Financial Accounting and Analysis(Swayam) Offered by Indian Institute of Management (IIM) Bangalore.</p>
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<p>PROGRAMME OUTCOMES FOR B.COM PROGRAM [As per UGC and NEP Guidelines]</p>
PO1 - Establish solid core commerce principles with a broad perspective.
PO2 - Promote critical thinking and lifelong learning.
PO3 - To offer multidisciplinary knowledge.
PO4 - Equip students for varied commerce careers.
PO5 - Develop proficiency in accounting and allied softwares.
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PO8 - Facilitate Industry Exposure and Internships.
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COURSE OUTCOMES FOR B.COM PROGRAM
[As per UGC and NEP Guidelines]

CO1 - Develop critical thinking and problem-solving skills in corporate accounting contexts.

CO2 - Accurately value goodwill and shares using various valuation methods.

CO3 - Understand and apply the principles of accounting for share capital and buy-back of shares.

CO4 - Demonstrate proficiency in preparing journal entries and ledger accounts for share capital and other related transactions.

CO5 - Evaluate the ethical and regulatory considerations in accounting for share capital and buy-back of shares and Underwriting of Shares.

SESSION PLAN

Sr No.	Topic Name	CO
1	Introduction to Corporate Accounting	CO1(30%)
2	Accounting for Share Capital	CO3(60%), CO4(50%)
3	Journal Entries and Ledger Accounts for Share Capital Transactions	CO4(20%), CO5(30%)
4	Accounting for Buy-back of Shares	CO3(60%), CO4, (20%) CO5(30%)
5	Valuation of Goodwill	CO2 (50%)
6	Valuation of Shares	CO2 (50%)
7	Profit or Loss Prior to Incorporation	CO1 (40%)
8	Underwriting of Shares and Debentures	CO1(40%), CO5(30%)
9	Revision and Doubt Clearing Sessions	All



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SCHOOL OF COMMERCE
NEW LJ COMMERCE COLLEGE
Academic Year – 2021-2022 (NON NEP)
SEMESTER - 1
ACCOUNTING FOR SPECIAL TRANSACTION

Course Description:	This course provides an in-depth exploration of specialized accounting transactions that are not typically covered in basic accounting courses. Students will delve into the accounting treatments and financial reporting requirements for complex transactions such as Hire purchase, Branch accounting, Departmental accounting, and Sale of goods on return or approval basis. The course emphasizes both the theoretical frameworks and practical applications, enabling students to handle these transactions accurately and in compliance with relevant standards and regulations.
Course Objective:	<ul style="list-style-type: none">• Comprehend Specialized Accounting Concepts: Gain a thorough understanding of accounting principles and standards related to hire purchase, branch accounting, departmental accounting, and the sale of goods on return or approval basis.• Analyze and Record Transactions: Develop the ability to analyze, record, and report transactions specific to hire purchase agreements, branch operations, departmental activities, and return or approval sales.• Apply Accounting Standards: Apply relevant accounting standards and regulations to specialized transactions, ensuring compliance and accuracy in financial reporting.• Evaluate Financial Impact: Assess the financial implications of specialized transactions on overall business performance and financial statements.• Implement Theoretical and Practical Knowledge: Integrate theoretical knowledge with practical applications to handle special accounting transactions effectively.• Use Advanced Accounting Tools: Utilize advanced accounting software and tools to manage and report on specialized transactions efficiently.• Develop Professional Competence: Enhance professional judgment and ethical decision-making when dealing with complex and specialized accounting issues.



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Course Code:	10150104
Pedagogy:	Class room teaching Assignment Practical questions
Total Credits:	4
Total Hours:	40
Reference Books:	"Advanced Accountancy" by R.L. Gupta and M. Radhaswamy Accounting for Management" by S. N. Maheshwari "Financial Accounting" by P.C. Tulsian
List of References:	"Advanced Accounting" by Floyd A. Beams, Joseph H. Anthony, Bruce Bettinghaus, and Kenneth Smith "Accounting for Management" by S. N. Maheshwari "Fundamentals of accounting" by ICAI
List of MOOC Courses:	"Advanced Financial Accounting" by coursera "Advanced Accounting: Theory & Practice" by Udemy "Intermediate Financial Accounting" by futurelearn

PROGRAMME OUTCOMES FOR B.COM PROGRAM
[As per UGC and NEP Guidelines]

PO1 - Establish solid core commerce principles with a broad perspective.

PO2 - Promote critical thinking and lifelong learning.

PO3 - To offer multidisciplinary knowledge.

PO4 - Equip students for varied commerce careers.

PO5 - Develop proficiency in accounting and allied softwares.



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PO6 - Enhance statistical analysis skills through softwares.
PO7 - Cultivate communication and presentation skills.
PO8 - Facilitate Industry Exposure and Internships.
PO9 - Foster creativity, innovation, and entrepreneurship.
PO10 – To acquaint students with industry standard practices.

COURSE OUTCOMES FOR B.COM PROGRAM [As per UGC and NEP Guidelines]
CO1 - Analyze and record hire purchase transactions
CO2 - Comprehend and apply branch accounting principles And Implement departmental accounting practices.
CO3 - Understand and process transactions involving the sale of goods on return or approval basis. And Evaluate financial impacts and prepare reports for special transactions.
CO4 - Utilize accounting software for managing special transactions
CO5 - Communicate findings and recommendations effectively to stakeholders

SESSION PLAN

Sr No.	Topic Name	CO
1	Introduction to Hire Purchase, Definition and key terms, Legal framework and accounting principles	CO1(30%)
2	Introduction to Branch Accounting	CO2(25%)



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	<p>Accounting for Dependent Branches</p> <p>Methods of keeping branch accounts</p> <p>Journal entries and ledger accounts</p> <p>Accounting for Independent Branches</p> <p>Incorporating branch transactions into head office books</p> <p>Reconciliation of branch and head office accounts</p>	
3	<p>Introduction to Departmental Accounting</p> <ul style="list-style-type: none"> • Objectives and advantages • Allocation and apportionment of expenses <p>Preparation of Departmental Accounts</p> <ul style="list-style-type: none"> • Preparation of departmental trading and profit & loss account • Inter-departmental transfers and their accounting <p>Advanced Topics in Departmental Accounting</p> <ul style="list-style-type: none"> • Analytical ratios for performance evaluation • Segment reporting under IFRS and GAAP 	CO3(20%)
4	<p>Sale of Goods on Return or Approval Basis</p> <ul style="list-style-type: none"> • Introduction to Sales on Return or Approval Basis <p>Recording and Reporting Sales on Return or Approval</p>	CO4(15%)
5	<p>Financial Impact and Reporting</p> <ul style="list-style-type: none"> • Evaluation of financial impacts of special transactions • Preparation of reports for management and stakeholders <p>Communication and Presentation Skills</p> <ul style="list-style-type: none"> • Effective communication of findings and recommendations <p>Presentation of complex accounting information to stakeholders</p>	CO5(10%)
6	<p>Utilization of Accounting Software</p> <ul style="list-style-type: none"> • Introduction to relevant accounting software • Practical sessions on managing special transactions using software 	CO5(10%)



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SCHOOL OF COMMERCE
NEW LJ COMMERCE COLLEGE
Academic Year – 2023 – 2024 (NEP)
SEMESTER 1
ACCOUNTING FOR SPECIAL TRANSACTION

Course Description:	This course provides an in-depth exploration of specialized accounting transactions that are not typically covered in basic accounting courses. Students will delve into the accounting treatments and financial reporting requirements for complex transactions such as Hire purchase, Branch accounting, Departmental accounting, and Sale of goods on return or approval basis. The course emphasizes both the theoretical frameworks and practical applications, enabling students to handle these transactions accurately and in compliance with relevant standards and regulations.
Course Objective:	<ul style="list-style-type: none">• Comprehend Specialized Accounting Concepts: Gain a thorough understanding of accounting principles and standards related to hire purchase, branch accounting, departmental accounting, and the sale of goods on return or approval basis.• Analyze and Record Transactions: Develop the ability to analyze, record, and report transactions specific to hire purchase agreements, branch operations, departmental activities, and return or approval sales.• Apply Accounting Standards: Apply relevant accounting standards and regulations to specialized transactions, ensuring compliance and accuracy in financial reporting.• Evaluate Financial Impact: Assess the financial implications of specialized transactions on overall business performance and financial statements.• Implement Theoretical and Practical Knowledge: Integrate theoretical knowledge with practical applications to handle special accounting transactions effectively.• Use Advanced Accounting Tools: Utilize advanced accounting software and tools to manage and report on specialized transactions efficiently.• Develop Professional Competence: Enhance professional judgment and ethical decision-making when dealing with complex and specialized accounting issues.
Course Code:	DSC - C - 111



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Pedagogy:	Class room teaching Assignment Practical questions
Total Credits:	4
Total Hours:	40
Reference Books:	"Advanced Accountancy" by R.L. Gupta and M. Radhaswamy Accounting for Management" by S. N. Maheshwari "Financial Accounting" by P.C. Tulsian
List of MOOC Courses:	"Advanced Financial Accounting" by coursera "Advanced Accounting: Theory & Practice" by Udemy "Intermediate Financial Accounting" by futurelearn

PROGRAMME OUTCOMES FOR B.COM PROGRAM
[As per UGC and NEP Guidelines]

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PO4 - Equip students for varied commerce careers.

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PO9 - Foster creativity, innovation, and entrepreneurship.

PO10 – To acquaint students with industry standard practices.

COURSE OUTCOMES FOR B.COM PROGRAM
[As per UGC and NEP Guidelines]

CO1 - Analyze and record hire purchase transactions

CO2 - Comprehend and apply branch accounting principles And Implement departmental accounting practices.

CO3 - Understand and process transactions involving the sale of goods on return or approval basis. And Evaluate financial impacts and prepare reports for special transactions.

CO4 - Utilize accounting software for managing special transactions

CO5 - Communicate findings and recommendations effectively to stakeholders

SESSION PLAN

Sr No.	Topic Name	CO
1	Introduction to Hire Purchase, Definition and key terms, Legal framework and accounting principles	CO1(30%)
2	Introduction to Branch Accounting Accounting for Dependent Branches Methods of keeping branch accounts Journal entries and ledger accounts Accounting for Independent Branches Incorporating branch transactions into head office books Reconciliation of branch and head office accounts	CO2(25%)



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3	<p>Introduction to Departmental Accounting</p> <ul style="list-style-type: none"> Objectives and advantages Allocation and apportionment of expenses <p>Preparation of Departmental Accounts</p> <ul style="list-style-type: none"> Preparation of departmental trading and profit & loss account Inter-departmental transfers and their accounting <p>Advanced Topics in Departmental Accounting</p> <ul style="list-style-type: none"> Analytical ratios for performance evaluation Segment reporting under IFRS and GAAP 	CO3(20%)
4	<p>Sale of Goods on Return or Approval Basis</p> <ul style="list-style-type: none"> Introduction to Sales on Return or Approval Basis Recording and Reporting Sales on Return or Approval 	CO4(15%)
5	<p>Financial Impact and Reporting</p> <ul style="list-style-type: none"> Evaluation of financial impacts of special transactions Preparation of reports for management and stakeholders <p>Communication and Presentation Skills</p> <ul style="list-style-type: none"> Effective communication of findings and recommendations Presentation of complex accounting information to stakeholders 	CO5(10%)
6	<p>Utilization of Accounting Software</p> <ul style="list-style-type: none"> Introduction to relevant accounting software Practical sessions on managing special transactions using software 	CO5(10%)



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SCHOOL OF COMMERCE
NEW LJ COMMERCE COLLEGE
Academic Year 2021-2022
SEMESTER 1
Foundation of Microeconomics

Course Description:	This course covers fundamental microeconomic concepts, including demand and supply dynamics, production costs, and various market structures. Students will explore different types of markets such as perfect competition, monopoly, and oligopoly, and understand the concept of elasticity to analyze how changes in price affect supply and demand.
Course Objective:	Developing strong analytical and reasoning skills, familiarizing with diagrammatic method of study, developing a critical eye in analysing economic outcomes in the realm of microeconomics and helping understand macroeconomic events through the prism of microeconomic tools (micro-foundations of macroeconomics) or enabling the learners to understand and interpret <i>economics news</i> appearing in newspapers or magazines or on TV debates.
Course Code:	10150101
Pedagogy:	1.Lecturing – discourse + forensic story telling + board work 2.Interaction – doubt solving + quizzing + insights/contribution of students 3.Class work – in the booklet to be provided 4.Newspaper articles
Total Credits:	4
Total Hours:	40
Reference Books:	NA



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List of References:	NA
List of MOOC Courses:	<ol style="list-style-type: none"> 1. Microeconomics Principles, University of Illinois at Urbana-Champaign, Coursera 2. Microeconomics: The Basics, edX, University of California, Irvine

PROGRAMME OUTCOMES FOR B.COM PROGRAM [As per UGC and NEP Guidelines]
PO1 - Establish solid core commerce principles with a broad perspective.
PO2 - Promote critical thinking and lifelong learning.
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COURSE OUTCOMES FOR B.COM PROGRAM
[As per UGC and NEP Guidelines]

CO1 - This unit will help students in developing a basic understanding of demand and supply which form the founding stones of microeconomics

CO2 - This unit will help students in developing a basic understanding of the process of price determination in market. It will also help them understand the meaning of economic welfare in capitalist economies and the conditions under which economic welfare gets maximized.

CO3 - This unit will help students in developing a basic understanding of production, cost and revenue analysis and the interrelation between them.

CO4 - This unit will help students in developing a basic understanding of market structures and price determination process in each market

CO5 - The students will be exposed to static comparative method of analysis.

SESSION PLAN

Sr No.	Topic Name	No. of Sessions	CO
1	Meaning of Demand, Law of demand, Expansion vs increase in demand and Contractions decrease in demand	1	CO1
2	Meaning of Demand, Law of demand, Expansion vs increase in demand and Contractions decrease in demand	1	CO1
3	Meaning of supply - factors affecting supply Law of supply (statement, reasons and exceptions) Expansion versus increase in supply and contraction versus decrease in supply	1	CO1
4	Price elasticity of demand – meaning, formula, types methods of measuring price elasticity (proportionate, arc, total outlay & geometric) & factors affecting price elasticity	3	CO1



	Income elasticity of demand – meaning, formula and types; Cross elasticity of demand – meaning, formula and types		
5	Supply elasticity– meaning, formula, types, methods of measuring & supply elasticity (proportionate and arc)	3	CO1
6	Determination of equilibrium price Changes in equilibrium price	2	CO2
7	Cobweb model	1	CO2
8	Concept of consumer surplus Concept of producer surplus Concept of deadweight loss	2	CO2
9	Price control - price ceiling (e.g. rent control) and price floor (e.g. minimum wage)	1	CO2
10	Meaning of production – a brief introduction to four factors of production Meanings of short run and long run Production function – meaning, types and characteristics	2	CO3
11	Law of variable proportion Law of returns to scale Economies of scale – internal and external	3	CO3
12	Managerial cost concepts – accounting/explicit costs, implicit costs, opportunity costs, direct and indirect costs, incremental costs, sunk costs, private costs, social costs	2	CO3
13	Short run economic cost concepts – fixed cost, variable cost, total cost, average fixed cost, average variable cost, average cost and marginal cost	3	CO3
14	Relation between average and marginal cost	2	CO3
15	Concepts of revenue – total revenue; average revenue & marginal revenue	1	CO4
16	Relationship between average and marginal revenue when price is fixed and when price is not fixed	2	CO4/CO5



17	Profit – normal profit, abnormal profit, loss and shut down point Break even analysis Profit Maximization or Equilibrium condition of firm ($MR = MC$)	.5	CO4
18	Meaning of market – classification of market on the basis of different criteria	.5	CO4
19	Perfect competition – characteristics Short run and long run equilibrium of firm under perfect competition Monopoly – characteristics and sources of monopoly Short run and long run equilibrium of firm under monopoly Advantages and disadvantages of monopoly – control of monopoly	1	CO4/CO5
20	Monopolistic competition – characteristics Short run and long run equilibrium of firm under monopolistic competition Comparative analysis of perfect competition, monopoly and monopolistic competition	1	CO4/CO5
21	Oligopoly – characteristics and types of oligopoly Price leadership – meaning, objectives, types, advantages and disadvantages Cartels – meaning & types	1	CO4/CO5
22	Price discrimination – meaning, types, possibility and profitability Social justification of price discrimination	1	CO4/CO5



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SCHOOL OF COMMERCE
NEW LJ COMMERCE COLLEGE
Academic Year 2023-2024(NEP)
SEMESTER 1
Foundation of Microeconomics

Course Description:	This course covers fundamental microeconomic concepts, including demand and supply dynamics, production costs, and various market structures. Students will explore different types of markets such as perfect competition, monopoly, and oligopoly, and understand the concept of elasticity to analyze how changes in price affect supply and demand.
Course Objective:	Developing strong analytical and reasoning skills, familiarizing with diagrammatic method of study, developing a critical eye in analysing economic outcomes in the realm of microeconomics and helping understand macroeconomic events through the prism of microeconomic tools (micro-foundations of macroeconomics) or enabling the learners to understand and interpret <i>economics news</i> appearing in newspapers or magazines or on TV debates.
Course Code:	MDC-114
Pedagogy:	1.Lecturing – discourse + forensic story telling + board work 2.Interaction – doubt solving + quizzing + insights/contribution of students 3.Class work – in the booklet to be provided 4.Newspaper articles
Total Credits:	4
Total Hours:	60
Reference Books:	NA



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List of References:	NA
List of MOOC Courses:	<ol style="list-style-type: none">1. Microeconomics Principles, University of Illinois at Urbana-Champaign, Coursera2. Microeconomics: The Basics, edX, University of California, Irvine

PROGRAMME OUTCOMES FOR B.COM PROGRAM [As per UGC and NEP Guidelines]
PO1 - Establish solid core commerce principles with a broad perspective.
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COURSE OUTCOMES FOR B.COM PROGRAM
[As per UGC and NEP Guidelines]

CO1 - This unit will help students in developing a basic understanding of demand and supply which form the founding stones of microeconomics

CO2 - This unit will help students in developing a basic understanding of the process of price determination in market. It will also help them understand the meaning of economic welfare in capitalist economies and the conditions under which economic welfare gets maximized.

CO3 - This unit will help students in developing a basic understanding of production, cost and revenue analysis and the interrelation between them.

CO4 - This unit will help students in developing a basic understanding of market structures and price determination process in each market

CO5 - The students will be exposed to static comparative method of analysis.

SESSION PLAN

Sr No.	Topic Name	No. of Sessions	CO
1	Meaning of Demand, Law of demand, Expansion vs increase in demand and Contractions decrease in demand	2	CO1
2	Meaning of Demand, Law of demand, Expansion vs increase in demand and Contractions decrease in demand	2	CO1
3	Meaning of supply - factors affecting supply Law of supply (statement, reasons and exceptions) Expansion versus increase in supply and contraction versus decrease in supply	3	CO1
4	Price elasticity of demand – meaning, formula, types methods of measuring price elasticity (proportionate, arc, total outlay & geometric) & factors affecting price elasticity	3	CO1



	Income elasticity of demand – meaning, formula and types; Cross elasticity of demand – meaning, formula and types		
5	Supply elasticity– meaning, formula, types, methods of measuring & supply elasticity (proportionate and arc)	3	CO1
6	Determination of equilibrium price Changes in equilibrium price	3	CO2
7	Cobweb model	2	CO2
8	Concept of consumer surplus Concept of producer surplus Concept of deadweight loss	3	CO2
9	Price control - price ceiling (e.g. rent control) and price floor (e.g. minimum wage)	3	CO2
10	Meaning of production – a brief introduction to four factors of production Meanings of short run and long run Production function – meaning, types and characteristics	4	CO3
11	Law of variable proportion Law of returns to scale Economies of scale – internal and external	4	CO3
12	Managerial cost concepts – accounting/explicit costs, implicit costs, opportunity costs, direct and indirect costs, incremental costs, sunk costs, private costs, social costs	3	CO3
13	Short run economic cost concepts – fixed cost, variable cost, total cost, average fixed cost, average variable cost, average cost and marginal cost	3	CO3
14	Relation between average and marginal cost	2	CO3
15	Concepts of revenue – total revenue; average revenue & marginal revenue	2	CO4
16	Relationship between average and marginal revenue when price is fixed and when price is not fixed	2	CO4/CO5



17	Profit – normal profit, abnormal profit, loss and shut down point Break even analysis Profit Maximization or Equilibrium condition of firm ($MR = MC$)	2	CO4
18	Meaning of market – classification of market on the basis of different criteria	2	CO4
19	Perfect competition – characteristics Short run and long run equilibrium of firm under perfect competition Monopoly – characteristics and sources of monopoly Short run and long run equilibrium of firm under monopoly Advantages and disadvantages of monopoly – control of monopoly	3	CO4/CO5
20	Monopolistic competition – characteristics Short run and long run equilibrium of firm under monopolistic competition Comparative analysis of perfect competition, monopoly and monopolistic competition	3	CO4/CO5
21	Oligopoly – characteristics and types of oligopoly Price leadership – meaning, objectives, types, advantages and disadvantages Cartels – meaning & types	3	CO4/CO5
22	Price discrimination – meaning, types, possibility and profitability Social justification of price discrimination	3	CO4/CO5



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**SCHOOL OF COMMERCE
NEW LJ COMMERCE COLLEGE**

Academic Year: 2022-23

SEMESTER 1

FUNDAMENTALS OF HUMAN RESOURCE MANAGEMENT

Course Description:	This course explores the critical role of human resources in achieving organizational success. This course equips students with the knowledge and skills to manage human capital effectively, contributing to organizational productivity, customer satisfaction, and long-term sustainability.
Course Objective:	This course will attempt to take a broad view on Human Resources while introducing the current theories that inform the discipline. It will introduce the student to current HRM concepts, skills, and practices and will detail both hands-on HR applications and strategic thinking within the field.
Course Code:	10150102
Pedagogy:	The course will be a mix of: <ul style="list-style-type: none">✓ Class room discussions✓ Case studies✓ Group Presentations✓ Use of audio-visual tools✓ Article Analysis✓ Online Quiz✓ Other activities
Total Credits:	4
Total Hours:	40 Hours
Reference Books:	Human Resource Management: Text & Cases 8th Edition by Aswathappa.K



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	Reference Book: Human Resource Management Text and Cases by Gary Dessler and Biju Varkkey
List of References:	<ul style="list-style-type: none"> • Gary Dessler & Biju Varkkey (2020), <i>Human Resource Management: Text and Cases (16th Edition)</i>, Pearson Publication. • Aswathappa.K (2021), <i>Human Resource and Personnel Management (8th edition)</i>, Tata McGraw-Hill Publishing Company Ltd., New Delhi. • <i>Dynamics of Industrial Relations in India-</i> C.B. and S. Mamoria • Lloyd L. Byars and Leslie W. Rue (1997), <i>Human Resource Management (5th edition)</i>, The McGraw-Hill Companies, USA. • Michael Armstrong (1999), <i>A Handbook of Human Resource Management Practice (7th edition)</i>, Kogan Page Limited, 120 Pentonville Road, London. • Biswajeet Pattanayak (2001), <i>Human Resource Management</i>, Prentice Hall of India Pvt. Ltd., New Delhi. • P. Subba Rao (2004), <i>Management and Organisational Behaviour (First edition)</i>, Himalaya Publishing House. • Johnason, P. (2009). <i>HRM in changing organizational contexts</i>. In D. Collings & G. Wood (Eds.), <i>Human resource management: A critical approach</i> (pp. 19-37). London: Routledge.
List of MOOC Courses:	<p>1. Human Resource Management: HR for People Managers by University of Minnesota. This course provides a comprehensive overview of HR functions and their impact on organizational success. It covers a wide range of topics, including recruitment, performance management, compensation, and employee relations.</p> <p>https://www.coursera.org/learn/human-resources-management-capstone</p>



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PROGRAMME OUTCOMES FOR B.COM PROGRAM
[As per UGC and NEP Guidelines]

PO1 - Establish solid core commerce principles with a broad perspective.

PO2 - Promote critical thinking and lifelong learning.

PO3 - To offer multidisciplinary knowledge.

PO4 - Equip students for varied commerce careers.

PO5 - Develop proficiency in accounting and allied softwares.

PO6 - Enhance statistical analysis skills through softwares.

PO7 - Cultivate communication and presentation skills.

PO8 - Facilitate Industry Exposure and Internships.

PO9 - Foster creativity, innovation, and entrepreneurship.

PO10 – To acquaint students with industry standard practices.

COURSE OUTCOMES FOR B.COM PROGRAM
[As per UGC and NEP Guidelines]

CO1 - Understand the fundamental concepts and principles of Human Resource Management (HRM), including its role in organizational success, the evolving HR environment, and the distinctions between HRM and personnel management.

CO2 - Develop the ability to analyze job requirements and design effective recruitment and selection processes to attract and hire qualified talent.

CO3 – Understand the skills to plan, implement, and evaluate training and development programs to enhance employee competencies and organizational performance.

CO4 - Acquire knowledge of performance management systems and appraisal techniques to measure employee performance, provide feedback, and drive employee development.

CO5 - Demonstrate understanding of compensation management, industrial relations, and contemporary HRM practices such as participative management, HRIS, and talent management.



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SESSION PLAN

Sr No.	Topic Name	No. of Sessions	CO (percentage wise mapping)
1	Context & Role of HRM, Changing Environment	2	CO1 (20%)
2	Line/Staff Aspects, HR/Line Manager Roles	2	CO1 (20%)
3	Meaning, Importance, Scope & Nature of HRM	1	CO1 (20%)
4	Personnel vs. Human Resource Management	1	CO1 (20%)
5	Basics of Job Analysis (JD & JS)	2	CO2 (25%)
6	HR Planning & Forecasting Needs	2	CO2 (25%)
7	Factors Affecting HRP, Process & Methods	2	CO2 (25%)
8	Recruitment Process & Sources	3	CO2 (25%)
9	Selection Criteria, Process & Types of Tests	3	CO2 (25%)
10	Training vs. Development, Importance & Process	2	CO3 (20%)
11	Training Methods & Management Development	3	CO3 (20%)
12	Performance Management System Introduction	1	CO3 (20%)
13	Performance Appraisal vs. Management System	1	CO3 (20%)
14	Importance & Challenges of Performance Appraisal	1	CO3 (20%)
15	Appraisal Process & Methods	2	CO3 (20%)
16	Compensation Management Meaning & Importance	2	CO4 (20%)
17	Industrial Relations Introduction (Scope & Actors)	2	CO4 (20%)
18	IR Approaches, Collective Bargaining & Trade Unions	2	CO4 (20%)
19	Contemporary Practices (Participative Mgmt., HRIS, HRA, TM)	2	CO5 (15%)



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SCHOOL OF COMMERCE
NEW LJ COMMERCE COLLEGE
Academic Year: 2024-25
SEMESTER 1
HR SKILLS & ANALYTICS

Course Description:	This course explores the critical role of human resources in achieving organizational success. This course equips students with the knowledge and skills to manage human capital effectively, contributing to organizational productivity, customer satisfaction, and long-term sustainability.
Course Objective:	This course will attempt to take a broad view on Human Resources while introducing the current theories that inform the discipline. It will introduce the student to current HRM concepts, skills, and practices and will detail both hands-on HR applications and strategic thinking within the field.
Course Code:	AES-115
Pedagogy:	The course will be a mix of: <ul style="list-style-type: none">✓ Class room discussions✓ Case studies✓ Group Presentations✓ Use of audio-visual tools✓ Article Analysis✓ Online Quiz✓ Other activities
Total Credits:	2
Total Hours:	30 Hours
Reference Books:	Human Resource Management: Text & Cases 8th Edition by Aswathappa.K



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	Reference Book: Human Resource Management Text and Cases by Gary Dessler and Biju Varkkey
List of References:	<ul style="list-style-type: none"> • Gary Dessler & Biju Varkkey (2020), <i>Human Resource Management: Text and Cases (16th Edition)</i>, Pearson Publication. • Aswathappa.K (2021), <i>Human Resource and Personnel Management (8th edition)</i>, Tata McGraw-Hill Publishing Company Ltd., New Delhi. • <i>Dynamics of Industrial Relations in India-</i> C.B. and S. Mamoria • Lloyd L. Byars and Leslie W. Rue (1997), <i>Human Resource Management (5th edition)</i>, The McGraw-Hill Companies, USA. • Michael Armstrong (1999), <i>A Handbook of Human Resource Management Practice (7th edition)</i>, Kogan Page Limited, 120 Pentonville Road, London. • Biswajeet Pattanayak (2001), <i>Human Resource Management</i>, Prentice Hall of India Pvt. Ltd., New Delhi. • P. Subba Rao (2004), <i>Management and Organisational Behaviour (First edition)</i>, Himalaya Publishing House. • Johnason, P. (2009). <i>HRM in changing organizational contexts</i>. In D. Collings & G. Wood (Eds.), <i>Human resource management: A critical approach</i> (pp. 19-37). London: Routledge.
List of MOOC Courses:	<p>1. Human Resource Management: HR for People Managers by University of Minnesota. This course provides a comprehensive overview of HR functions and their impact on organizational success. It covers a wide range of topics, including recruitment, performance management, compensation, and employee relations.</p> <p>https://www.coursera.org/learn/human-resources-management-capstone</p>



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PROGRAMME OUTCOMES FOR B.COM PROGRAM
[As per UGC and NEP Guidelines]

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PO3 - To offer multidisciplinary knowledge.

PO4 - Equip students for varied commerce careers.

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PO6 - Enhance statistical analysis skills through softwares.

PO7 - Cultivate communication and presentation skills.

PO8 - Facilitate Industry Exposure and Internships.

PO9 - Foster creativity, innovation, and entrepreneurship.

PO10 – To acquaint students with industry standard practices.

COURSE OUTCOMES FOR B.COM PROGRAM
[As per UGC and NEP Guidelines]

CO1 - Understand the fundamental concepts and principles of Human Resource Management (HRM), including its role in organizational success, the evolving HR environment, and the distinctions between HRM and personnel management.

CO2 - Develop the ability to analyze job requirements and design effective recruitment and selection processes to attract and hire qualified talent.

CO3 – Understand the skills to plan, implement, and evaluate training and development programs to enhance employee competencies and organizational performance.

CO4 - Acquire knowledge of performance management systems and appraisal techniques to measure employee performance, provide feedback, and drive employee development.

CO5 - Demonstrate understanding of compensation management, industrial relations, and contemporary HRM practices such as participative management, HRIS, and talent management.



SESSION PLAN

Sr No.	Topic Name	No. of Sessions	CO (percentage wise mapping)
1	Context & Role of HRM, Changing Environment; Meaning, Importance, Scope & Nature of HRM	2	CO1 (20%)
2	Basics of Job Analysis (JD & JS);	2	CO2 (25%)
3	Factors Affecting HRP, Process & Methods	2	CO2 (25%)
4	Recruitment Process & Sources	2	CO2 (25%)
5	Selection Criteria, Process & Types of Tests	2	CO2 (25%)
6	Training vs. Development, Importance & Process	3	CO3 (20%)
7	Performance Management System Introduction	3	CO3 (20%)
8	Compensation Management Meaning & Importance	3	CO3 (20%)
9	Industrial Relations Introduction (Scope & Approaches)	3	CO4 (20%)
10	Contemporary Practices (Participative Mgmt., HRIS, HRA, TM)	4	CO5 (15%)



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SCHOOL OF COMMERCE
NEW LJ COMMERCE COLLEGE
Academic Year 2022-23

SEMESTER-1

SUBJECT NAME: COMMUNICATIVE ENGLISH

Course Description:	This course, designed for B. Com students, focuses on developing communicative English skills. It encompasses the basics of communication, listening, speaking, reading, and writing skills, emphasizing practical application in both personal and professional contexts.
Course Objective:	<ol style="list-style-type: none">1. To provide a comprehensive understanding of communication fundamentals, including history, process, and objectives.2. To enhance listening skills by differentiating between hearing and listening and understanding the listening process.3. To develop formal and informal speaking skills for various contexts, including self-introductions, discussing hobbies, making requests, and giving directions.4. To improve reading comprehension and writing proficiency through exercises on unseen passages, punctuation, and tenses.5. To enable students to apply communication skills effectively in real-life scenarios.
Course Code:	10150106
Pedagogy:	<ul style="list-style-type: none">• Lectures and Interactive Sessions• Group Discussions and Activities• Role-Playing and Simulations• Reading and Writing Exercises• Audio-Visual Aids• Continuous Assessments and Feedback
Total Credits:	04
Total Hours:	40
Reference Books:	<ol style="list-style-type: none">1. Raman, Meenakshi, and Prakash Singh. <i>Business Communication</i>. Oxford University Press, 2012.



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	<ol style="list-style-type: none"> Konar, Nira. <i>Communication Skills for Professionals</i>. PHI Learning Pvt. Ltd., 2011. Raman, Meenakshi, and Sangeeta Sharma. <i>Technical Communication: Principles and Practice</i>. Oxford University Press, 2015. Rizvi, M. Ashraf. <i>Effective Technical Communication</i>. Tata McGraw-Hill, 2005. Tyagi, Kavita, and Padma Misra. <i>Professional Communication</i>. PHI Learning Pvt. Ltd., 2011.
List of References:	<ol style="list-style-type: none"> Raman, Meenakshi, and Prakash Singh. <i>Business Communication</i>. Oxford University Press, 2012. Konar, Nira. <i>Communication Skills for Professionals</i>. PHI Learning Pvt. Ltd., 2011. Raman, Meenakshi, and Sangeeta Sharma. <i>Technical Communication: Principles and Practice</i>. Oxford University Press, 2015. Rizvi, M. Ashraf. <i>Effective Technical Communication</i>. Tata McGraw-Hill, 2005. Tyagi, Kavita, and Padma Misra. <i>Professional Communication</i>. PHI Learning Pvt. Ltd., 2011. Chaturvedi, P. D., and Mukesh Chaturvedi. <i>Business Communication: Concepts, Cases and Applications</i>. Pearson Education India, 2011. Pal, Rajendra, and J. S. Korlahalli. <i>Essentials of Business Communication</i>. Sultan Chand & Sons, 2011. Mohan, Krishna, and Meera Banerji. <i>Developing Communication Skills</i>. Macmillan Publishers India, 2009. Krishna, M. H., and Banerjee. <i>Technical Communication</i>. Laxmi Publications, 2009.
List of MOOC Courses:	<ol style="list-style-type: none"> University of Amsterdam. "Introduction to Communication Science." Coursera, https://www.coursera.org/learn/communication-science. University of Colorado Boulder. "Effective Communication: Writing, Design, and Presentation." Coursera, https://www.coursera.org/learn/effective-communication. University of Pennsylvania. "Improving Communication Skills." Coursera, https://www.coursera.org/learn/communication-skills. University of Pennsylvania. "English for Career Development." Coursera, https://www.coursera.org/learn/careerdevelopment. University of Washington. "Business English Communication Skills." Coursera, https://www.coursera.org/specializations/business-english.



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	<ol style="list-style-type: none"> 6. "Complete Communication Skills Master Class for Life." Udemy, https://www.udemy.com/course/complete-communication-skills-master-class-for-life. 7. "Effective Communication Skills for Managers." Udemy, https://www.udemy.com/course/effective-communication-skills-for-managers. 8. https://www.udemy.com/course/effective-communication-skills-for-managers. 9. IIT Kanpur. "Communication Skills." Swayam, https://swayam.gov.in/nd1_noc20_hs30/preview. 10. IIM Bangalore. "Business Communication." Swayam, https://swayam.gov.in/nd2_cec20_mg11/preview.
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<p>PROGRAMME OUTCOMES FOR B.COM PROGRAM [As per UGC and NEP Guidelines]</p>
PO1 - Establish solid core commerce principles with a broad perspective.
PO2 - Promote critical thinking and lifelong learning.
PO3 - To offer multidisciplinary knowledge.
PO4 - Equip students for varied commerce careers.
PO5 - Develop proficiency in accounting and allied softwares.
PO6 - Enhance statistical analysis skills through softwares.
PO7 - Cultivate communication and presentation skills.
PO8 - Facilitate Industry Exposure and Internships.
PO9 - Foster creativity, innovation, and entrepreneurship.
PO10 – To acquaint students with industry standard practices.

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COURSE OUTCOMES FOR B.COM PROGRAM

[As per UGC and NEP Guidelines]

CO1 - Students will grasp the essential concepts, history, and processes of communication, articulating its objectives and the 7Cs effectively.

CO2 - Students will differentiate between hearing and listening, follow the listening process, and enhance their listening capabilities.

CO3 -. Students will demonstrate effective formal and informal communication skills, including introductions, discussing personal interests, making requests, giving directions, and expressing emotions appropriately.

.CO4- Students will develop skills in reading comprehension, correct use of punctuation marks, and application of various tenses in writing.

CO5- Students will apply their communication skills in various personal and professional scenarios, improving their interactions and overall communication effectiveness.

SESSION PLAN

Sr No.	Topic Name	No. of Sessions	CO
1.	History of Communication	1	CO 1 (2.5%)
2.	Introduction & Meaning of Communication	1	CO 1 (2.5%)
3.	Definition of Communication	1	CO 1 (2.5%)
4.	Process of Communication	1	CO 1 (2.5%)
5.	Flow of Communication	1	CO 1 (2.5%)
6.	Objectives of Communication	1	CO 1 (2.5%)
7.	7Cs of Communication	2	CO 2 (5%)
8.	Meaning of Listening	2	CO 2 (5%)
9.	Difference between Hearing & Listening	2	CO 2 (5%)



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10.	Process of Listening	2	CO 2 (5%)
11.	Introducing Oneself and Others	2	CO 2 (5%)
12.	Talking about Hobbies and Free Time Activities	2	CO 2 (5%)
13.	Making Requests and Asking for Permissions	2	CO 2 (5%)
14.	Showing Directions	2	CO 2 (5%)
15.	Wishes and Regrets	2	CO 2 (5%)
16.	Reading Comprehension: Reading and Understanding of an Unseen Passage	2	CO 2 (5%)
17.	Reading Comprehension: Drawing Conclusion and Findings and Analyzing through Answers	2	CO 2 (5%)
18.	Punctuations: Meaning and Importance	2	CO 2 (5%)
19.	Punctuations: Various Types of Punctuation Marks and Their Appropriate Usage	2	CO 2 (5%)
20.	Tenses: Simple Present Tense	1	CO 1 (2.5%)
21.	Tenses: Present Continuous Tense	1	CO 1 (2.5%)
22.	Tenses: Present Perfect Tense	1	CO 1 (2.5%)
23.	Tenses: Present Perfect Continuous Tense	1	CO 1 (2.5%)
24.	Tenses: Simple Past Tense	1	CO 1 (2.5%)
25.	Tenses: Past Continuous Tense	1	CO 1 (2.5%)
26.	Tenses: Past Perfect Tense	1	CO 1 (2.5%)
27.	Tenses: Past Perfect Continuous Tense	1	CO 1 (2.5%)
28.	Tenses: Simple Future Tense & Future Continuous Tense	2	CO 2 (5%)
	Total Hours	40	



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SCHOOL OF COMMERCE
NEW LJ COMMERCE COLLEGE
Academic Year 2023-24 (NEP)
SEMESTER-1

SUBJECT NAME: Communicative English

Course Description:	This course provides a foundational understanding of communication, covering its history, processes, and objectives. It emphasizes developing key skills in listening, speaking, and writing, including reading comprehension, punctuation, and tenses. Students will enhance their ability to communicate effectively in both formal and informal settings.
Course Objective:	<ol style="list-style-type: none">1. To provide students with a comprehensive understanding of the basics of communication, including its history, definitions, and key processes.2. To enhance students' ability to listen effectively by distinguishing between hearing and listening and understanding the listening process.3. To develop students' formal and informal speaking skills, including self-introduction, making requests, and giving directions.4. To improve students' reading comprehension and writing proficiency, focusing on punctuation and tense usage.5. To enable students to apply their communication skills effectively in real-life personal and professional scenarios.
Course Code:	SEC-116
Pedagogy:	<ul style="list-style-type: none">• Lectures and Interactive Sessions• Group Discussions and Activities• Role-Playing and Simulations• Reading and Writing Exercises• Audio-Visual Aids• Continuous Assessments and Feedback
Total Credits:	02
Total Hours:	30



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Reference Books:	<ol style="list-style-type: none"> 1. Sharma, Ramesh. <i>Effective Technical Communication</i>. Oxford University Press, 2018. 2. Gupta, Sanjay. <i>Business Communication Skills</i>. McGraw-Hill Education, 2017. 3. Kumar, Amit. <i>Public Speaking for Professionals</i>. Pearson Education, 2016. 4. Singh, R. K. <i>Technical and Business Communication</i>. PHI Learning Pvt. Ltd., 2015. 5. Jha, R. P. <i>Advanced Communication Skills</i>. Vikas Publishing House, 2014.
List of References:	<ol style="list-style-type: none"> 1. Chaturvedi, P. D., and Mukesh Chaturvedi. <i>Business Communication: Concepts, Cases and Applications</i>. Pearson Education India, 2011. 2. Pal, Rajendra, and J. S. Korlahalli. <i>Essentials of Business Communication</i>. Sultan Chand & Sons, 2011. 3. Mohan, Krishna, and Meera Banerji. <i>Developing Communication Skills</i>. Macmillan Publishers India, 2009. 4. Krishna, M. H., and Banerjee. <i>Technical Communication</i>. Laxmi Publications, 2009. 5. Gupta, S. P., and S. K. Gupta. <i>Communication Skills</i>. Tata McGraw-Hill Education, 2011. 6. Bansal, R. K., and J. Bansal. <i>English Language and Communication Skills</i>. Orient BlackSwan, 2012. 7. Das, S. P. <i>Effective Communication Skills</i>. Alpha Science International Ltd., 2010. 8. Varma, S. C. <i>Business Communication</i>. G. K. Publishers, 2013.
List of MOOC Courses:	<ol style="list-style-type: none"> 1. Swayam. "Introduction to Communication." https://swayam.gov.in/nd1_noc19_mg32/preview by Dr. T. Kalyani 2. Resource Person: Swayam. "Effective Communication." 3. https://swayam.gov.in/nd2_imb20_mg26/preview by Dr. S. Srinivas 4. Swayam. "Business Communication Skills." https://swayam.gov.in/nd1_noc19_mg48/preview by Dr. K. Praveen 5. Coursera. "Improving Your Communication Skills." https://www.coursera.org/learn/communication-skills by Dr. Maurice Schweitzer



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PROGRAMME OUTCOMES FOR B.COM PROGRAM
[As per UGC and NEP Guidelines]

PO1 - Establish solid core commerce principles with a broad perspective.

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PO6 - Enhance statistical analysis skills through softwares.

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PO9 - Foster creativity, innovation, and entrepreneurship.

PO10 – To acquaint students with industry standard practices.

COURSE OUTCOMES FOR B.COM PROGRAM
[As per UGC and NEP Guidelines]

CO1 - Students will gain a thorough understanding of communication fundamentals, including its history, process, and objectives.

CO2 - Students will be able to differentiate between hearing and listening, follow the listening process, and demonstrate enhanced listening skills.

CO3 -. Students will exhibit effective formal and informal communication skills, such as self-introduction, discussing hobbies, making requests, and giving directions.

CO4- Students will develop advanced skills in reading comprehension, correct use of punctuation, and accurate application of various tenses in writing.

CO5- Students will successfully apply their communication skills in various personal and professional contexts, leading to improved interactions and overall communication effectiveness.



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SESSION PLAN

Sr No.	Topic Name	No. of Sessions	CO
1	History of Communication	1	1 (3.33%)
2	Introduction & Meaning of Communication	1	1 (3.33%)
3	Definition of Communication	1	1 (3.33%)
4	Process of Communication	1	1 (3.33%)
5	Flow of Communication	1	1 (3.33%)
6	Objectives of Communication	1	1 (3.33%)
7	7Cs of Communication	2	1 (6.67%)
8	Meaning of Listening	2	2 (6.67%)
9	Difference between Hearing & Listening	2	2 (6.67%)
10	Process of Listening	2	2 (6.67%)
11	Introducing Oneself and Others	2	3 (6.67%)
12	Talking about Hobbies and Free Time Activities	2	3 (6.67%)
13	Making Requests and Asking for Permissions	2	3 (6.67%)
14	Showing Directions	2	3 (6.67%)
15	Wishes and Regrets	2	3 (6.67%)
16	Reading Comprehension: Reading and Understanding of an Unseen Passage	2	4 (6.67%)
17	Reading Comprehension: Drawing Conclusion and Findings and Analyzing through Answers	2	4 (6.67%)
18	Punctuations: Meaning and Importance	2	4 (6.67%)
19	Punctuations: Various Types of Punctuation Marks and Their Appropriate Usage	2	4 (6.67%)
20	Tenses: Simple Present Tense	1	4 (3.33%)
21	Tenses: Present Continuous Tense	1	4 (3.33%)
22	Tenses: Present Perfect Tense	1	4 (3.33%)
23	Tenses: Present Perfect Continuous Tense	1	4 (3.33%)
24	Tenses: Simple Past Tense	1	4 (3.33%)
25	Tenses: Past Continuous Tense	1	4 (3.33%)
26	Tenses: Past Perfect Tense	1	4 (3.33%)
27	Tenses: Past Perfect Continuous Tense	1	4 (3.33%)
28	Tenses: Simple Future Tense & Future Continuous Tense	2	4 (6.67%)
Total Hours		30	



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SCHOOL OF COMMERCE
NEW LJ COMMERCE COLLEGE
Academic Year – 2021- 2022
SEMESTER - 1

SUBJECT NAME – ENGLISH AND BUSINESS COMMUNICATION I

Course Description:	This course is designed to enhance students' proficiency in English language and communication skills through biographical studies, paragraph writing, grammar, vocabulary, and und communication processes. Students will gain insights from the lives of eminent personalities, practice essential writing skills, master grammatical concepts, and improve their overall communication competence.
Course Objective:	<ol style="list-style-type: none">1. This course aims to provide a comprehensive foundation in English language and communication, preparing students for academic and professional success.2. Comprehend the fundamental aspects of communication, including its definition, objectives, and processes.3. Analyze and learn from the lives of notable figures and write coherent and structured paragraphs on a variety of topics.4. Enhance their presentation skills and email etiquette.
Course Code:	10150106
Pedagogy:	<ul style="list-style-type: none">• Lectures• Interactive Sessions• Writing Exercises• Case Studies• Presentations
Total Credits:	4
Total Hours:	40
Reference Books:	<ol style="list-style-type: none">1. Essentials of Business Communication - Rajendra Pal & J. S. Korlahalli - Sultan Chand & Sons, New Delhi2. Effective Business Communication - Dr. S. K. Agrawal & Dr. P. K. Singh - Himanshu Publications, New Delhi



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List of References:	<ol style="list-style-type: none"> 1. Chaturvedi, P. D., and Mukesh Chaturvedi. <i>Business Communication: Concepts, Cases and Applications</i>. Pearson Education India, 2011. 2. Pal, Rajendra, and J. S. Korlahalli. <i>Essentials of Business Communication</i>. Sultan Chand & Sons, 2011.
List of MOOC Courses:	<ol style="list-style-type: none"> 1. "Effective Communication Skills for Managers." Udemy, https://www.udemy.com/course/effective-communication-skills-for-managers. 2. IIT Kanpur. <i>Communication Skills</i>. Swayam, https://swayam.gov.in/nd1_noc20_hs30/preview.

PROGRAMME OUTCOMES FOR B.COM PROGRAM [As per UGC and NEP Guidelines]
PO1 - Establish solid core commerce principles with a broad perspective.
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PO10 – To acquaint students with industry standard practices.



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COURSE OUTCOMES FOR B.COM PROGRAM
[As per UGC and NEP Guidelines]

CO1 - Analyze and Draw Inspiration from Eminent Personalities.

CO2 - Develop and Articulate Ideas Through Paragraph Writing.

CO3 - Develop the fundamentals of grammar.

CO4 - Understand and Apply Effective Communication Principles.

CO5 – Encourage Writing Precision and Increase Vocabulary

SESSION PLAN

Sr No.	Topic Name	No. of Sessions	CO
1	Meaning and method of writing a biographical sketch	01	CO1 (20%)
2	Steve Jobs, Nelson Mandela, Mahatma Gandhi	02	CO1 (20%)
3	A P J Abdul Kalam, Rabindranath Tagore, Narayan Murthy	02	CO1 (20%)
4	Ratan Tata, Kiran Majumdar Shaw	01	CO1 (20%)
5	My Favourite Book, India of my Dreams	01	CO2 (20%)
6	Healthy Lifestyle, Ideal Student	01	CO2 (20%)
7	Main Verbs: Do, Be, and Have	02	CO3 (30%)
8	Simple Present Tense, Present Continuous Tense	02	CO3 (30%)



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9	Present Perfect Tense	01	CO3 (30%)
10	Present Perfect Continuous Tense	01	CO3 (30%)
11	Simple Past Tense, Past Continuous Tense	02	CO3 (30%)
12	Past perfect Tense	01	CO3 (30%)
13	Simple Future Tense	01	CO3 (30%)
14	Future Continuous Tense	01	CO3 (30%)
15	Preposition of Direction and Preposition of Time	01	CO3 (30%)
16	Preposition of Place and Preposition of Location	01	CO3 (30%)
17	Types of Sentences	01	CO3 (30%)
18	Definition and meaning of Communication	01	CO4 (20%)
19	Process of Communication	01	CO4 (20%)
20	Objectives of Communication	01	CO4 (20%)
21	Types and Seven Cs of Communication	02	CO4 (20%)
22	Netiquette	01	CO4 (20%)
23	Presentation Skills	01	CO4 (20%)
24	Email Etiquettes	02	CO4 (20%)
25	Vocabulary	01	CO5 (10%)
26	Precis Writing	02	CO5 (10%)



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SCHOOL OF COMMERCE
NEW LJ COMMERCE COLLEGE
Academic Year 22-23 (Non-NEP)
SEMESTER – 1
OPTIMIZATION TECHNIQUES

Course Description:	This course introduces students to optimization techniques essential for solving complex decision-making problems. It covers linear programming, transportation and assignment problems, and project planning using PERT and CPM. The course combines theoretical concepts with practical applications, including the use of software tools to find optimal solutions.
Course Objective:	<ul style="list-style-type: none"> • To understand the fundamentals of linear programming and its applications. • To develop skills in solving transportation and assignment problems. • To introduce project planning techniques using network analysis. • To enhance problem-solving abilities through practical applications of optimization techniques. • To use software tools for solving optimization problems efficiently.
Course Code:	150150103
Pedagogy:	<ul style="list-style-type: none"> • Lectures and Demonstrations • Hands-on Labs • Assignments
Total Credits:	4
Total Hours:	60
Reference Books:	<ul style="list-style-type: none"> • “Operations Research: An Introduction” by Taha H.A., 10th Edition, Pearson, 2017. • “Introduction to Operations Research” by Hillier F.S. and Lieberman G.J., 10th Edition, McGraw Hill, 2014. • “Optimization in Operations Research” by Ronald L. Rardin, 2nd Edition, Pearson, 2016.
List of References:	“ Linear Programming and Network Flows ” by Bazaraa M.S., Jarvis J.J., and Sherali H.D., 4th Edition, Wiley, 2010.
List of MOOC Courses:	<ul style="list-style-type: none"> • Operation Research: - https://www.coursera.org/learn/operations-research-modeling • Operation Research: - https://archive.nptel.ac.in/courses/112/106/112106131/



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PROGRAMME OUTCOMES FOR B.COM PROGRAM
[As per UGC and NEP Guidelines]

PO1 - Establish solid core commerce principles with a broad perspective.

PO2 - Promote critical thinking and lifelong learning.

PO3 - To offer multidisciplinary knowledge.

PO4 - Equip students for varied commerce careers.

PO5 - Develop proficiency in accounting and allied softwares.

PO6 - Enhance statistical analysis skills through softwares.

PO7 - Cultivate communication and presentation skills.

PO8 - Facilitate Industry Exposure and Internships.

PO9 - Foster creativity, innovation, and entrepreneurship.

PO10 – To acquaint students with industry standard practices.

COURSE OUTCOMES FOR B.COM PROGRAM
[As per UGC and NEP Guidelines]

CO1 - Understand and apply the fundamentals of linear programming.

CO2 - Formulate and solve transportation and assignment problems effectively.

CO3 - Apply project planning techniques using PERT and CPM.

CO4 - Use software tools to solve optimization problems.

CO5 - Develop and present comprehensive optimization solutions.



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SESSION PLAN

Sr No.	Topic Name	CO
1	Introduction to LPP	CO1
2	Requirements and Terms of LPP	CO1
3	Graphical Method to Solve LPP	CO1
4	Software Applications	CO1, CO4
5	Introduction and Formulation	CO2
6	Initial Solution Methods	CO2
7	Unbalanced Transportation Problem	CO2
8	Software Applications	CO2, CO4
9	Special Cases of Transportation Problem	CO2
10	Hungarian Method	CO2
11	Maximization and Minimization Cases	CO2
12	Software Applications	CO2, CO4
13	Introduction to Project Planning	CO3
14	Guidelines for Network Diagram	CO3
15	PERT and CPM	CO3
16	Time Estimates and Passes	CO3
17	Float Times	CO3
18	Software Applications	CO3, CO4
19	Review of Key Concepts	CO1, CO2, CO3, CO4, CO5
20	Project Guidelines	CO1, CO2, CO3, CO4, CO5
21	Project Work	CO1, CO2, CO3, CO4, CO5
22	Project Presentations	CO1, CO2, CO3, CO4, CO5



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SCHOOL OF COMMERCE
NEW LJ COMMERCE COLLEGE
Academic Year 23-24 (NEP)
SEMESTER – 1
OPERATION RESEARCH

Course Description:	This course introduces students to optimization techniques essential for solving complex decision-making problems. It covers linear programming, transportation and assignment problems, and project planning using PERT and CPM. The course combines theoretical concepts with practical applications, including the use of software tools to find optimal solutions.
Course Objective:	<ul style="list-style-type: none">• To understand the fundamentals of linear programming and its applications.• To develop skills in solving transportation and assignment problems.• To introduce project planning techniques using network analysis.• To enhance problem-solving abilities through practical applications of optimization techniques.• To use software tools for solving optimization problems efficiently.
Course Code:	DSC-M-113
Pedagogy:	<ul style="list-style-type: none">• Lectures and Demonstrations• Hands-on Labs• Assignments
Total Credits:	4
Total Hours:	90
Reference Books:	<ul style="list-style-type: none">• “Operations Research: An Introduction” by Taha H.A., 10th Edition, Pearson, 2017.• “Introduction to Operations Research” by Hillier F.S. and Lieberman G.J., 10th Edition, McGraw Hill, 2014.• “Optimization in Operations Research” by Ronald L. Rardin, 2nd Edition, Pearson, 2016.
List of References:	“Linear Programming and Network Flows” by Bazaraa M.S., Jarvis J.J., and Sherali H.D., 4th Edition, Wiley, 2010.
List of MOOC Courses:	<ul style="list-style-type: none">• Operation Research: - https://www.coursera.org/learn/operations-research-modeling• Operation Research: - https://archive.nptel.ac.in/courses/112/106/112106131/



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PROGRAMME OUTCOMES FOR B.COM PROGRAM
[As per UGC and NEP Guidelines]

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COURSE OUTCOMES FOR B.COM PROGRAM
[As per UGC and NEP Guidelines]

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SESSION PLAN

Sr No.	Topic Name	CO
1	Introduction to LPP	CO1
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3	Graphical Method to Solve LPP	CO1
4	Software Applications	CO1, CO4
5	Introduction and Formulation	CO2
6	Initial Solution Methods	CO2
7	Unbalanced Transportation Problem	CO2
8	Software Applications	CO2, CO4
9	Special Cases of Transportation Problem	CO2
10	Hungarian Method	CO2
11	Maximization and Minimization Cases	CO2
12	Software Applications	CO2, CO4
13	Introduction to Project Planning	CO3
14	Guidelines for Network Diagram	CO3
15	PERT and CPM	CO3
16	Time Estimates and Passes	CO3
17	Float Times	CO3
18	Software Applications	CO3, CO4
19	Review of Key Concepts	CO1, CO2, CO3, CO4, CO5
20	Project Guidelines	CO1, CO2, CO3, CO4, CO5
21	Project Work	CO1, CO2, CO3, CO4, CO5
22	Project Presentations	CO1, CO2, CO3, CO4, CO5



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SCHOOL OF COMMERCE
NEW LJ COMMERCE COLLEGE
Academic Year 2023-2024 (NEP)
SEMESTER I
Basics of Data Analysis

Course Description:	This course introduces students to the fundamental concepts and techniques of data analysis. Students will learn about different data types, data collection methods, organizing and visualizing variables, numerical measures, and mail merge processes. The course aims to equip students with the skills to analyze and interpret data effectively using various tools and techniques.
Course Objective:	<ul style="list-style-type: none">• Understand and differentiate between various data types and scales of measurement.• Organize and visualize data using different charts and tables.• Apply numerical measures to summarize data.• Use data analysis tools to interpret and present data effectively.
Course Code:	VAC-117
Pedagogy:	<ul style="list-style-type: none">• Lectures• Hands-on labs• Case studies
Total Credits:	2
Total Hours:	45 Hours
Reference Books:	<ul style="list-style-type: none">• "Data Analysis Using SQL and Excel" by Gordon S. Linoff• "Practical Statistics for Data Scientists: 50 Essential Concepts" by Peter Bruce and Andrew Bruce
List of References:	Online tutorials and courses on data analysis
List of MOOC Courses:	<p>Statistics and Data Analysis with Excel, Part 1: coursera https://www.coursera.org/learn/statistics-and-data-analysis-with-excel-part-1</p> <p>Introduction to Excel: https://www.datacamp.com/courses/introduction-to-excel</p> <p>Data Analysis in Excel: https://www.datacamp.com/courses/data-analysis-in-excel</p> <p>Data Preparation in Excel: https://www.datacamp.com/courses/data-preparation-in-excel</p>



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PROGRAMME OUTCOMES FOR B.COM PROGRAM
[As per UGC and NEP Guidelines]

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PO10 – To acquaint students with industry standard practices.

COURSE OUTCOMES FOR B.COM PROGRAM
[As per UGC and NEP Guidelines]

CO1 - Understand the different types of data and methods of data collection.

CO2 - Organize and visualize data using appropriate charts and tables.

CO3 - Apply numerical measures to analyze data.

CO4 - Use various tools to analyze and interpret data effectively.

CO5 – Interpret the data tables and identify the data characteristics



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SESSION PLAN

Sr No.	Topic Name	CO
1	Data types, data collection	CO1
2	Concepts of statistical population and sample	CO1
3	Data: quantitative and qualitative	CO1
4	Attributes, variables, scales of measurement	CO1
5	Organizing and visualizing variables	CO1
6	Data collection methods	CO1
7	Data editing	CO1
8	Contingency table, Frequency distribution	CO2
9	Pivot table	CO2
10	Visualizing categorical variables	CO2
11	Pie chart, Doughnut chart, Bar chart, Line chart, Histogram	CO2
12	Some basic commands- average, minimum, maximum, Range, IF formulas	CO3
13	Measures of Central Tendency	CO3
14	Measures of Dispersion	CO3
15	Skewness and kurtosis	CO3
16	Practical Exercise and students' projects	CO1, CO2, CO3, CO4, CO5



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SCHOOL OF COMMERCE
NEW LJ COMMERCE COLLEGE
Academic Year: 2021-22
SEMESTER 1
LIFESKILLS

Course Description:	Develop essential life skills for personal and academic success through effective communication, stress management, time management, self-awareness, and teamwork.
Course Objective:	Equip students with practical tools to enhance communication, manage stress, optimize time, build self-confidence, and collaborate effectively.
Course Code:	10150107
Pedagogy:	Experiential Learning, Reflective Practice, Skill Building, Individual and Group Assessments
Total Credits:	2
Total Hours:	30 HOURS
Reference Books:	NA
List of MOOC Courses:	NA



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PO10 – To acquaint students with industry standard practices.

COURSE OUTCOMES FOR B.COM PROGRAM
[As per UGC and NEP Guidelines]

CO1 - Develop basic communication skills for everyday interactions.

CO2 - Practice stress management techniques to cope with academic pressure.

CO3 - Demonstrate basic time management strategies to be more organized.

CO4 - Identify personal strengths and weaknesses for self-improvement.

CO5 - Collaborate effectively in small group settings



SESSION PLAN

Sr No.	Topic Name	No. of Sessions	CO
1	Introduction to Life skills	2	CO1 (20%), CO2 (20%), CO3 (20%), CO4 (20%), CO5 (20%)
2	Importance of Effective Communication	2	CO1 (60%), CO4 (20%), CO5 (20%)
3	Active Listening Skills	3	CO1 (40%), CO5 (40%)
4	Recognizing and Managing Stress	2	CO2 (60%), CO1 (20%), CO3 (20%)
5	Time Management Techniques	2	CO3 (60%), CO1 (20%), CO2 (20%)
6	Self-Awareness & Self-Reflection	3	CO4 (60%), CO1 (20%), CO2 (20%)
7	Teamwork & Collaboration	2	CO5 (60%), CO1 (20%), CO2 (20%)
8	Problem Solving & Decision Making	2	CO1 (20%), CO2 (20%), CO3 (20%), CO4 (20%), CO5 (20%)
9	Goal Setting for Success	2	CO3 (40%), CO1 (20%), CO4 (20%)
10	Healthy Habits & Work-Life Balance	2	CO2 (40%), CO3 (20%), CO4 (20%)