



**National Education Policy-2020**  
**Common Minimum Syllabus for all U.P. State Universities**  
**SUBJECT: Undergraduate Commerce (B.Com.)**

Name	Designation	Affiliation
<b>Steering Committee</b>		
Mrs. Monika S. Garg, (I.A.S.), Chairperson Steering Committee	Additional Chief Secretary	Dept. of Higher Education U.P., Lucknow
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Dr. S.K.S. Yadav	Associate Professor	Meerut College, Meerut
Dr. Arvind Yadav	Assistant Professor	Km. M. Govt. Girls. (PG) College, Gautam Budha Nagar

**Syllabus Developed by:**

S. No.	Name	Designation	Department	College/ University
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2	Dr. Sanjeev Sharma	Associate Professor	Commerce	St. Johns College, Agra
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4	Dr. Arvind Yadav	Assistant Professor	Commerce	Km. M. Govt. Girls. (PG) College, Gautam Budha Nagar
5	Prof. S.K. Shukla	Ex Head	Commerce	MGKVP University, Varanasi
6	Prof. Nawab Ali Khan	Ex Dean	Commerce	Aligarh Muslim University, Aligarh
7	Dr. A. K. Misra	Principal	Commerce	S.S. (PG) College, Shahjahanpur
8	Dr. R. K. Jain	Ex Dean	Commerce	Dr. B R Ambedkar University, Agra
9	Dr. Pankaj Yadav	Assistant Professor	Commerce	K. A. (PG) College, Kaasganj

## **Programme Outcomes**

The career options for students pursuing B.Com. Programme is vast and candidates will always have interesting profiles to work at if they play to their strengths. While many B.Com. Graduates may choose the much tried and tested path of CA, CS, CMA and other related fields of study, one has ample opportunity to choose an out-of-the-box career option, as one in travel and hospitality, media and telecommunications depending on the path and degree one chooses.

## **Programme Specific Outcomes**

Earning a graduate degree of commerce (B.Com.) is evidence of persistence, determination, intellectual prowess, and the ability to handle challenging environments all of which are sought-after qualities for individuals filling manager and director positions. An employee who has demonstrated success in a long-term situation that requires stamina, discipline, leadership, and the ability to work well with others is going to be in line for growth opportunities within his or her organization. B.Com. graduate after completion of course can choose to work in job profile option available to them depending on their caliber and interest area such as Accountant, Auditor, Consultant, Company Secretary, Business Analyst, Finance Officer, Sales Analyst, Junior Analyst, Tax Accountant, Stock Broker, Economist, and Business Development Trainee and so on to explore.

## Year Wise Structure of Faculty of Commerce UG (B.Com.)

		Major 6 Credits Each	Major 6 Credits Each	Minor/ Elective 4/5/6 Credits	Minor Voc. 3 Credits	Minor Co- curricular 2 Credits	Major Industrial Training/ Survey/ Project 3/6 Credits	Credits	After Completion (Minimum Credits) (Max. Duration)				
Year	Sem.	Own Faculty	Any Faculty	Other Faculty	Vocat. Faculty	Co- curricular Course	Inter/Intra Faculty related to main Subject	Total					
1	I	1. Business Organization	Choose any one from the following-	1	1			27/28/29	Certificate in Commerce				
		2. Business Statistics	1. Business Communication										
			2. Introduction to Computer Application										
	II	1. Business Management	Choose any one from the following-					1		1			27/28/29
		2. Financial Accounting (4 Credit)	1. Essentials of E-commerce										
		3. Computerised Accounting (Practical)(2 Credit)	2. Business Economics										

2	III	1. Company Law	Choose any one from the following-	1	1		27/28/29	Diploma in Commerce				
		2. Cost accounting	1. Business Regulatory Framework									
			2. Inventory Management									
	IV	1. Income Tax Law and Accounts	Choose any one from the following-		1	1	27/28/29					
		2. Fundamentals of Marketing (4 Credit)	1. Fundamentals of Entrepreneurship									
		3. Digital Marketing (Practical) (2 Credit)	2. Tourism and Travel Management									
3	V	1. Corporate Accounting (5 Credit)			1	30 days Training or Survey where economic activities are involved	26	Bachelor Degree in Commerce				
		2. Goods and Services Tax (5 Credit)										
		Choose any two from the following-										
		1. Business Finance (5 Credit)										
		2. Principles and Practices of Insurance (5 Credit)										
		3. Monetary Theory and Banking in India (5 Credit)										
	VI	1. Accounting for Managers (5 Credit)								1	Project	26
		2. Auditing (5 Credit)										

3. Comprehensive Viva  
(5 Credit)

Choose any one from  
the following-

1. Financial  
Institutions and Market  
(5 Credit)

2. Human Resource  
Management (5 Credit)

3. Business Ethics and  
Corporate Governance  
(5 Credit)

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# Semester-wise Titles of the Papers in UG Commerce

## (B.Com.)

Year	Sem.	Course Code	Paper Title	Theory/Practical	Credits
1	I	C010101T	Business Organisation	Theory	6
		C010102T	Business Statistics	Theory	6
		C010103T	Business Communication	Theory	6
		C010104T	Introduction to Computer Application	Theory	6
1	II	C010201T	Business Management	Theory	6
		C010202T	Financial Accounting	Theory	4
		C010203P	Computerised Accounting	Practical	2
		C010204T	Essentials of E-Commerce	Theory	6
		C010205T	Business Economics	Theory	6
2	III	C010301T	Company Law	Theory	6
		C010302T	Cost Accounting	Theory	6
		C010303T	Business Regulatory Framework	Theory	6
		C010304T	Inventory Management	Theory	6
2	IV	C010401T	Income Tax Law and Accounts	Theory	6
		C010402T	Fundamentals of Marketing	Theory	4
		C010403P	Digital Marketing	Practical	2
		C010404T	Fundamentals of Entrepreneurship	Theory	6
		C010405T	Tourism and Travel Management	Theory	6
3	V	C010501T	Corporate Accounting	Theory	5
		C010502T	Goods and Services Tax	Theory	5
		C010503T	Business Finance	Theory	5
		C010504T	Principles and Practices of Insurance	Theory	5
		C010505T	Monetary Theory and Banking in India	Theory	5
3	VI	C010601T	Accounting for Managers	Theory	5
		C010602T	Auditing	Theory	5
		C010603R	Comprehensive Viva	Viva	5
		C010604T	Financial Institutions and Market	Theory	5
		C010605T	Human Resource Management	Theory	5
		C010606T	Business Ethics and Corporate Governance	Theory	5

Programme: <b>B.Com.</b>	Year: <b>First</b>	Semester: <b>First</b>
Subject: <b>Commerce</b>		
Course Code: <b>C010101T</b>	Course Title: <b>Business Organization</b>	
<p>Course outcomes: After completing this course a student will have:</p> <ul style="list-style-type: none"> <li>✓ Ability to understand the concept of Business Organisation along with the basic laws and norms of Business Organisation.</li> <li>✓ Ability to understand the terminologies associated with the field of Business Organisation along with their relevance.</li> <li>✓ Ability to identify the appropriate types and functioning of Business Organisation for solving different problems.</li> <li>✓ Ability to apply basic Business Organisation principles to solve business and industry related problems.</li> <li>✓ Ability to understand the concept of Sole Proprietorship, Partnership and Joint Stock Company etc.</li> </ul>		
Credits: <b>6</b>		Core Compulsory / Elective: <b>Compulsory</b>
Max. Marks: 25+75		Min. Passing Marks:10+25
Total No. of Lectures: <b>90</b>		
Unit	Topics	No. of Lectures
<b>I</b>	Business: Concept, Meaning, Features, Stages of development of business and importance of business. Classification of Business Activities. Meaning, Characteristics, Importance and Objectives of Business Organization, Evolution of Business Organisation. Difference between Industry and Commerce and Business and Profession, Modern Business and their Characteristics.	22
<b>II</b>	Promotion of Business: Considerations in Establishing New Business. Qualities of a Successful Businessman. Forms of Business Organisation: Sole Proprietorship, Partnership, Joint Stock Companies & Co-operatives and their Characteristics, relative merits and demerits, Difference between Private and Public Company, Concept of One Person Company.	23
<b>III</b>	Plant Location: Concept, Meaning, Importance, Factors Affecting Plant Location. Alfred Weber's and Sargent Florence's Theories of Location. Plant Layout –: Meaning, Objectives, Importance, Types and Principles of Layout. Factors Affecting Layout. Size of Business Unit–: Criteria for Measuring the Size and Factors Affecting the Size. Optimum Size and factors determining the Optimum Size.	25

<b>IV</b>	Business Combination: Meaning, Characteristics, Objectives, Causes, Forms and Kinds of Business Combination. Rationalisation: Meaning, Characteristics, Objectives, Principles, Merits and demerits, Difference between Rationalisation and Nationalisation.	20
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**Suggested Readings:**

1. Gupta, C.B., “Business Organisation”, Mayur Publication, (2014).
2. Singh, B.P., Chhabra, T.N., “An Introduction to Business Organisation & Management”, Kitab Mahal, (2014).
3. Sherlekar, S.A. & Sherlekar, V.S, “Modern Business Organization & Management Systems Approach Mumbai”, Himalaya Publishing House, (2000).
4. Bhusan Y. K., “Business Organization”, Sultan Chand & Sons.
5. Prakash, Jagdish, “Business Organistaton and Management”, Kitab Mahal Publishers (Hindi and English)

**Note: Latest edition of the text books should be used.**

This course can be opted as an elective by the students of following subjects:

**Open for all**

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

<b>Assessment and Presentation of Assignment</b>	<b>(04 marks)</b>
<b>Class Test-I (Objective Questions)</b>	<b>(04 marks)</b>
<b>Class Test-II (Descriptive Questions)</b>	<b>(04 marks)</b>
<b>Class Test-III (Objective Questions)</b>	<b>(04 marks)</b>
<b>Class Test-IV (Descriptive Questions)</b>	<b>(04 marks)</b>
<b>Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)</b>	<b>(05 marks)</b>



Programme: <b>B.Com.</b>	Year: <b>First</b>	Semester: <b>First</b>
Subject: <b>Commerce</b>		
Course Code: <b>C010102T</b>	Course Title: <b>Business Statistics</b>	
Course outcomes: The purpose of this paper is to inculcate and analytical ability among the students.		
Credits: <b>6</b>	Core Compulsory / Elective: <b>Compulsory</b>	
Max. Marks: 25+75	Min. Passing Marks:10+25	
Total No. of Lectures: <b>90</b>		
<b>Unit</b>	<b>Topics</b>	<b>No. of Lectures</b>
<b>I</b>	Indian Statistics: Meaning, About father of Indian Statistics (Prof. Prasanta Chandra Mahalanobis). Introduction to Statistics: Meaning, Scope, Importance and Limitation, Statistical Investigation- Planning and organization, Statistical units, Methods of Investigation, Census and Sampling. Collection of Data- Primary and Secondary Data, Editing of Data Classification of data, Frequency Distribution and Statistical Series, Tabulation of Data Diagrammatical and Graphical Presentation of Data.	20
<b>II</b>	Measures of Central Tendency – Mean, Median, Mode, Geometric and Harmonic Mean; Dispersion – Range, Quartile, Percentile, Quartile Deviation, Mean Deviation, Standard Deviation and its Co- efficient, Co-efficient of Variation and Variance, Test of Skewness and Dispersion, Its Importance, Co-efficient of Skewness.	25
<b>III</b>	Correlation- Meaning, application, types and degree of correlation, Methods- Scatter Diagram, Karl Pearson's Coefficient of Correlation, Spearman's Rank Coefficient of Correlation.	25
<b>IV</b>	Index Number: - Meaning, Types and Uses, Methods of constructing Price Index Number, Fixed – Base Method, Chain-Base Method, Base conversion, Base shifting deflating and splicing. Consumer Price Index Number, Fisher's Ideal Index Number, Reversibility Test- Time and Factor; Analysis of Time Series: -Meaning, Importance and Components of a Time Series. Decomposition of Time Series: - Moving Average Method and Method of Least square.	20
<b>Suggested Readings:</b>		
<ol style="list-style-type: none"> <li>1. Heinz, Kohler: Statistics for Business &amp; Economics, HarperCollins;</li> <li>2. Gupta, S.C. Fundamental of Statistics, Himalaya Publication.</li> <li>3. Sharma J.K., Business Statistics, Pearson Education.</li> </ol>		

4. Gupta S.P. & Gupta Archana, Elementary Statistics, (English and Hindi) Sultan Chand & Sons, New Delhi.

Note: **Latest edition of the text books should be used.**

This course can be opted as an elective by the students of following subjects:

**Open for all**

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

<b>Assessment and Presentation of Assignment</b>	<b>(04 marks)</b>
<b>Class Test-I (Objective Questions)</b>	<b>(04 marks)</b>
<b>Class Test-II (Descriptive Questions)</b>	<b>(04 marks)</b>
<b>Class Test-III (Objective Questions)</b>	<b>(04 marks)</b>
<b>Class Test-IV (Descriptive Questions)</b>	<b>(04 marks)</b>
<b>Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)</b>	<b>(05 marks)</b>

Programme: <b>B.Com.</b>	Year: <b>First</b>	Semester: <b>First</b>
Subject: <b>Commerce</b>		
Course Code: <b>C010103T</b>	Course Title: <b>Business Communication</b>	
Course outcomes: To acquire skills in reading, writing, comprehension and communication, and also to use electronic media for business communication.		
Credits: <b>6</b>	Core Compulsory / Elective: <b>Elective</b>	
Max. Marks: 25+75	Min. Passing Marks: 10+25	
Total No. of Lectures: <b>90</b>		
<b>Unit</b>	<b>Topics</b>	<b>No. of Lectures</b>
<b>I</b>	<b>Introduction</b> Process and Importance of Communication, Types of Communication (verbal & Non Verbal), Different forms of Communication. Barriers to Communication: Linguistic Barriers, Psychological Barriers, Interpersonal Barriers, Cultural Barriers, Physical Barriers, Organizational Barriers. Role, effects and advantages of technology in Business Communication like email, text messaging, instant messaging and modern techniques like video conferencing, social	22

	networking. Strategic importance of e-communication.	
<b>II</b>	<b>NON-Verbal Aspects of Communicating:</b> Body Language, Kinesics, Proxemics, Paralanguage. Effective Listening: Principles of Effective listening, Factors affecting listening exercises, Oral, Written and video sessions, <b>Interviewing skills:</b> Appearing in interviews, Writing resume and letter of application. Modern forms of communicating: E-Mail, Video Conferencing etc.	21
<b>III</b>	<b>Business language and presentation</b> Importance of Business language, Vocabulary Words often confused Words often misspelt, Common errors in English. Oral Presentation Importance, Characteristics, Presentation Plan, Power point presentation, Visual aids. <b>Writing skills:</b> Planning business messages, Rewriting and editing, The first draft and Reconstructing the final draft. <b>Office Correspondence:</b> Official Letter, Semi Official Letter And Memorandum.	31
<b>IV</b>	<b>Report Writing</b> Identify the types of reports, define the basic format of a report, identify the steps of report writing, write a report meeting the format requirements, determine the process of writing a report, importance of including visuals such as tables, diagrams and charts in writing report, apply citation rules (APA style documentation) in reports.	16

**Suggested Readings:**

1. Lesikar, R.V. & Flatley, M.E.; Basic Business Communication Skills for Empowering the Internet Generation, Tata McGraw Hill Publishing Company Ltd. New Delhi.
2. Bovee, and Thill, Business Communication Today, Pearson Education
3. Shirley, Taylor, Communication for Business, Pearson Education
4. Locker and Kaczmarek, Business Communication: Building Critical Skills, TMH
5. Misra, A.K., Business Communication (Hindi), Sahitya Bhawan Publications Agra

**Note- Latest edition of the text books should be used.**

This course can be opted as an elective by the students of following subjects:

**Open for all**

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

<b>Assessment and Presentation of Assignment</b>	<b>(04 marks)</b>
<b>Class Test-I (Objective Questions)</b>	<b>(04 marks)</b>
<b>Class Test-II (Descriptive Questions)</b>	<b>(04 marks)</b>
<b>Class Test-III (Objective Questions)</b>	<b>(04 marks)</b>
<b>Class Test-IV (Descriptive Questions)</b>	<b>(04 marks)</b>
<b>Overall performance throughout the Semester (includes Attendance, Behavior, Discipline, Participation in Different Activities)</b>	<b>(05 marks)</b>

Programme: <b>B.Com.</b>	Year: <b>First</b>	Semester: <b>First</b>
Subject: <b>Commerce</b>		
Course Code: <b>C010104T</b>	Course Title: <b>Introduction to Computer Application</b>	
Course outcomes: The objective of this course is to provide basic knowledge of computer, DBMS, data base language and word processing.		
Credits: <b>6</b>	Core Compulsory / Elective: <b>Elective</b>	
Max. Marks: 25+75	Min. Passing Marks: 10+25	
Total No. of Lectures: <b>90</b>		
<b>Unit</b>	<b>Topics</b>	<b>No. of Lectures</b>
<b>I</b>	Computer: An Introduction- Computer in Business, Elements of Computer System Set-up; Indian computing Environment, components of a computer system, Generations of computer and computer languages; Software PC- Software packages-An introduction, Disk Operating system and windows: Number systems and codes.	22
<b>II</b>	Relevance of Data Base Management Systems and Interpretations of Applications; DBMS system Network, Hierarchical and relational database, application of DBMS systems.	21
<b>III</b>	Data Base Language, dbase package, Basics of data processing; Data Hierarchy and Data file structure, Data files organizations; Master and Transaction file. Programme development cycle, Management of data, processing systems in Business organization.	25
<b>IV</b>	Word processing: Meaning and role of word processing in creating of document, Editing, formatting and printing document using tools such as spelling checks,	22

**Suggested Readings:**

1. Gill, N. S, "Handbook of Computer Fundamentals", Khanna Publishing House, Delhi
2. Shrivastava" Fundamental of Computer& Information Systems" (Wiley Dreamtech)
3. Leon A and Leon M ., " Introduction to Computers" ( Vikas, 1st Edition).
4. R.S. Salaria, "Computer Fundamentals", Khanna Publishing House, Delhi.
5. Norton P., "Introduction to Computers", (TATA McGraw Hill)
6. Leon "Fundamentals of Information Technology", (Vikas)
7. Ravichandran, A., "Computers Today", Khanna Publishing House, Delhi.
8. Sinha, P.K., "Computer Fundamental", BPB Publications (Hindi and English)
9. Laudon & Laudon, "Management Information System"

Note- **Latest edition of the text books should be used.**

This course can be opted as an elective by the students of following subjects:

**Open for all**

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

<b>Assessment and Presentation of Assignment</b>	<b>(04 marks)</b>
<b>Class Test-I (Objective Questions)</b>	<b>(04 marks)</b>
<b>Class Test-II (Descriptive Questions)</b>	<b>(04 marks)</b>
<b>Class Test-III (Objective Questions)</b>	<b>(04 marks)</b>
<b>Class Test-IV (Descriptive Questions)</b>	<b>(04 marks)</b>
<b>Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)</b>	<b>(05 marks)</b>

Programme: **B.Com.**

Year: **First**

Semester: **Second**

Subject: **Commerce**

Course Code: **C010201T**

Course Title: **Business Management**

Course outcomes:

After completing this course a student will have:

- ✓ Ability to understand the concept of Business Management along with the basic laws and norms of Business Management.
- ✓ Ability to understand the terminologies associated with the field of Business Management and control along with their relevance.

<p>✓ Ability to identify the appropriate method and techniques of Business Management for solving different problems.</p> <p>✓ Ability to apply basic Business Management principles to solve business and industry related problems.</p> <p>Ability to understand the concept of Planning, Organising, Direction, Motivation and Control etc.</p>		
Credits: <b>6</b>		Core Compulsory / Elective: <b>Compulsory</b>
Max. Marks: 25+75		Min. Passing Marks:10+25
Total No. of Lectures: <b>90</b>		
Unit	Topics	No. of Lectures
<b>I</b>	Discuss the Management Practices in Indian “Vedas”. Introduction: Concept, Characteristics, Nature, Process and Significance of Management; Managerial Roles (Mintzberg); An overview of functional areas of Management; Development of Management Thought; Classical and Neo Classical System; Contingency Approach, System Approach.	24
<b>II</b>	Planning: Concept, Characteristics, Process, Importance and Types, Criteria of effective planning. Decision-Making: Concept, Process, Types and Importance. Management by Objectives. Organisation: Concept, Nature, Process and Significance. Authority and Responsibility Relationships. Centralization and Decentralization. Departmentation. Organizational Structure- Forms.	24
<b>III</b>	Direction: Concept and Techniques, Coordination as an Essence of Management, Communication- Nature, Process, Importance, Types, Networks and Barriers. Effective Communication. Management of Change: Concept, Nature , Types of Changes and Process of Planned Change, Resistance to Change and methods of reducing resistance to change.	21
<b>IV</b>	Controlling: Meaning, Importance and Process, Effective Control System. Techniques of Control. Motivation- Concept, Types, Importance, Theories- Maslow, Herzberg, McGregor, Ouchi, Financial and Non-Financial Incentives. Leadership: Meaning, Concept, Functions and Leadership styles, Likert’s Four System of Leadership.	21
<p><b>Suggested Readings:</b></p> <ol style="list-style-type: none"> <li>1. Gupta, C.B., “Business Organisation”, Mayur Publication, (2014).</li> <li>2. Singh, B.P., Chhabra, T.N., “An Introduction to Business Organisation &amp; Management”, Kitab Mahal, (2014).</li> <li>3. Sherlekar, S.A. and Sherlekar, V.S, “Modern Business Organization &amp; Management Systems Approach Mumbai”, Himalaya Publishing House, (2000).</li> </ol>		



4. Bhusan Y. K., “Business Organization”, Sultan Chand & Sons, (1970).
  5. Jagdish Prakash, “Business Organization and Management”, Kitab Mahal publishers, (1997).
  6. Agarwal K.K., “Business Organisation and Management”.
  7. Joshi, G.L., “Vyavasayik Sanghathan Evam Prabandha”.
  8. Prasad, Jagdish, “Vyavasayik Sanghathan Evam Prabandha”.
  9. Shukla, Sudhir, “Vyavasayik Sanghathan Evam Prabandha”.
  10. Shukla, Sudhir, “Management Concept & Principles”.
  11. Yadav, Pankaj, Business Management, Neel Kamal Prakashan, Delehi
- Note- **Latest edition of the text books should be used.**

This course can be opted as an elective by the students of following subjects:  
**Open for all**

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

<b>Assessment and Presentation of Assignment</b>	<b>(04 marks)</b>
<b>Class Test-I (Objective Questions)</b>	<b>(04 marks)</b>
<b>Class Test-II (Descriptive Questions)</b>	<b>(04 marks)</b>
<b>Class Test-III (Objective Questions)</b>	<b>(04 marks)</b>
<b>Class Test-IV (Descriptive Questions)</b>	<b>(04 marks)</b>
<b>Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)</b>	<b>(05 marks)</b>

Programme: <b>B.Com.</b>	Year: <b>First</b>	Semester: <b>Second</b>
Subject: <b>Commerce</b>		
Course Code: <b>C010202T</b>	Course Title: <b>Financial Accounting</b>	
Course outcomes: The objective of this paper is to help students to acquire conceptual knowledge of fundamentals of accounting and to impart skills for recording various kinds of business transactions.		
Credits: <b>4</b>		Core Compulsory / Elective: <b>Compulsory</b>
Max. Marks:		Min. Passing Marks:
Total No. of Lectures: <b>60</b>		
Unit	Topics	No. of Lectures
<b>I</b>	Shri Kalyan Subramani Aiyar (K.S. Aiyar) 1859-1940 known as father of Accountancy in India. Nature and scope of Accounting, Generally Accepted Accounting Principles: Concepts and Conventions, Indian and International Accounting Standards. Accounting Mechanics: Double Entry System,	12

	Preparation of Journal, Ledger and Trial Balance, Profit and Loss A/c, Balance Sheet, Concept of Income and its Measurement.	
II	<p><b>Royalty Accounts</b> - Accounting Records for Royalty in the books of Landlords and Lessee, Recoupment of Shortworking, Sub - lease, Short working Reserve Account, Nazarana.</p> <p><b>Hire Purchase Account</b> - Accounting Records in the Books of Hire Purchaser and Vendor, Different Methods of Calculation of Interest and Cash Price, Maintenance of Suspense Account, Payment of Premium, Default in Payment and Partial Returns of Goods.</p> <p><b>Installment Payment System</b> - Difference between Hire Purchase and Installment Payment System. Accounting Records in the book of Purchaser &amp; Vendor, Interest suspense account.</p>	15
III	<p><b>Departmental Accounts</b> - Meaning, Objects and Importance, Advantage, Methods of Departmental Accounts, Final Accounts of Non Corporate Departmental Business, Allocation of Indirect Expenses.</p> <p><b>Branch Accounts</b> - Meaning and Objectives of Branch Account, Importance and Advantages, Classification of Branches, Accounting of Branch Accounts under various Methods.</p>	15
IV	<p><b>Insolvency Accounts</b>- Meaning, Circumstances of Insolvency, Procedure of Declaring Insolvency, Preparation of Statement of Affairs and Deficiency Account.</p> <p><b>Voyage Accounts</b> - Meaning &amp; Preparation of Voyage Accounts.</p>	18

**Suggested Readings:**

1. Jain & Naranag, "Advanced Accounts", Jain Book Agency, 18th Edition, Reprint (2014)
2. Jaisawal, K.S., Financial Accounting, (Both in Hindi & English Version), Vaibhav Laxmi Prakashan. (2010)
3. Gupta, R. L. & Radhaswamy, M., Financial Accounting: Sultan Chand and sons.
4. Shukla, M.C., Grewal T.S. & Gupta, S.C., Advanced Accounts: S. Chand & Co.
5. Maheshwari S.N. & Maheshwari S. K, "A text book of Accounting for Management", Vikas Publication, 10th Edition (2013)
6. Shukla, S..M., Financial Accounting, Edition: 51st, Sahitya Bhawan Publications, 2017
7. Gupta. R.L and Shukla, M.C., "Principles of Accountancy", S. Chand & Company Ltd., (2011)
8. Arulanandam, M.A. & Raman, K.S., "Advanced Accounting", Vikas Publishers, (2010).



9. Shukla, M.C., “Advanced Accounting”, Sultan Chand & Sons, (2010)  
 10. Babu, Deepak, Financial accounting, Navyug Sahitya Sadan, Agra  
 Note- **Latest edition of the text books should be used.**

This course can be opted as an elective by the students of following subjects:  
**Open for all**

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

<b>Assessment and Presentation of Assignment</b>	<b>(04 marks)</b>
<b>Class Test-I (Objective Questions)</b>	<b>(04 marks)</b>
<b>Class Test-II (Descriptive Questions)</b>	<b>(04 marks)</b>
<b>Class Test-III (Objective Questions)</b>	<b>(04 marks)</b>
<b>Class Test-IV (Descriptive Questions)</b>	<b>(04 marks)</b>
<b>Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)</b>	<b>(05 marks)</b>

Programme: <b>B.Com.</b>	Year: <b>First</b>	Semester: <b>Second</b>
Subject: <b>Commerce</b>		
Course Code: <b>C010203P</b>	Course Title: <b>Computerised Accounting (Practical)</b>	
Course outcomes: The purpose of this paper is provide to knowledge of accounting with computer.		
Credits: <b>2</b>		Core Compulsory / Elective: <b>Compulsory</b>
Max. Marks:		Min. Passing Marks:
Total No. of Practical Labs: <b>30</b>		
Unit	Topics	No. of Hours
<b>I</b>	<b>Accounting-</b> Concept, Objectives, Advantages And Limitations, Types Of Accounting Information; Users Of Accounting Information And Their Needs. Qualitative Characteristics Of Accounting Information. Role Of Accounting In Business.	4
<b>II</b>	<b>Introduction To Computer And Accounting Information System {AIS}:</b> (A) Introduction To Computers (Elements, Capabilities, Limitations Of Computer System). (B)Introduction To Operating Software, Utility Software And Application Software. Introduction To	4

	Accounting Information System (AIS) As A Part Of Management Information System.	
<b>III</b>	Computerised Accounting Systems: Computerized Accounts by using any popular accounting software: Creating a Company; Configure and Features settings; Creating Accounting Ledgers and Groups; Creating Stock Items and Groups; Vouchers Entry; Generating Reports - Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet, Funds Flow Statement, Cash Flow Statement Selecting and shutting a Company; Backup and Restore data of a Company.	22

**Suggested Readings:**

1. Computerized Accounting System For B.Com. by Ajay Sharma and Manoj Bansal
2. Computerized Accounting System by Neeraj Goyal and Rohit Sachdeva
3. Computer Based Accounting by C Mohan Luneja, Sandeep Bansal and Rama Bansal
4. Robert N Anthony, David Hawkins, Kenneth A. Merchant, *Accounting: Text and Cases*. McGraw- Hill Education, 13<sup>th</sup> Ed. 2013.
5. Charles T. Horngren and Donna Philbrick, *Introduction to Financial Accounting*, Pearson Education.
6. J.R. Monga, *Financial Accounting: Concepts and Applications*. Mayur Paper Backs, New Delhi.
7. M.C.Shukla, T.S. Grewal and S.C.Gupta. *Advanced Accounts. Vol.-I*. S. Chand & Co., New Delhi.
8. S.N. Maheshwari, and. S. K. Maheshwari. *Financial Accounting*. Vikas Publishing House, New Delhi.
9. Deepak Sehgal. *Financial Accounting*. Vikas Publishing H House, New Delhi.
10. Bhushan Kumar Goyal and HN Tiwari, *Financial Accounting*, International Book House
11. Goldwin, Alderman and Sanyal, *Financial Accounting*, Cengage Learning.
12. Tulsian, P.C. *Financial Accounting*, Pearson Education.

Note- **Latest edition of the text books should be used.**

This course can be opted as an elective by the students of following subjects:

**Open for all**

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

<b>Assessment and Presentation of Assignment</b>	<b>(04 marks)</b>
<b>Class Test-I (Objective Questions)</b>	<b>(04 marks)</b>
<b>Class Test-II (Descriptive Questions)</b>	<b>(04 marks)</b>
<b>Class Test-III (Objective Questions)</b>	<b>(04 marks)</b>
<b>Class Test-IV (Descriptive Questions)</b>	<b>(04 marks)</b>

<b>Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)</b>	<b>(05 marks)</b>
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Programme: <b>B.Com.</b>	Year: <b>First</b>	Semester: <b>Second</b>
Subject: <b>Commerce</b>		
Course Code: <b>C010204T</b>	Course Title: <b>Essentials of E-commerce</b>	
Course outcomes: This course is to familiarize the student with the basics of e-commerce and to comprehend its potential.		
Credits: <b>6</b>	Core Compulsory / Elective: <b>Elective</b>	
Max. Marks: 25+75	Min. Passing Marks:10+25	
Total No. of Lectures: <b>90</b>		

<b>Unit</b>	<b>Topics</b>	<b>No. of Lectures</b>
<b>I</b>	<b>Internet and Commerce:</b> Business Operations in Commerce Practices Vs Traditional Business Practices; Benefits of E-Commerce to Organization, Consumers, And Society; Limitation of E-Commerce.	20
<b>II</b>	<b>Application in B2C:</b> Consumers Shopping Procedure on The Internet; Products in B2C Model; E-Brokers; Broker- Based Service Online; Online Travel Tourism Services; Benefits and Impact of E-Commerce on Travel Industry, Online Stock Trading and Its Benefits; Online Banking and Its Benefit; Online Financial Services and its Future.	25
<b>III</b>	<b>Application in B2B:</b> Applications of B2B; Key Technologies for B2B, Characteristics of The Supplier Oriented Marketplace, Buyer Oriented Marketplace and Intermediate Oriented Marketplace; Just in Time Delivery in B2B.	30
<b>IV</b>	<b>Applications in Governance:</b> EDI In Governance; E Government; E Governance Applications Of The Internet, Concept Of Government-To-Business, Business-To-Government And Citizen-To-Government; E-Governance Models; Private Sector Interface In E Governance.	15

**Suggested Readings:**

1. Pt Joseph Of E-Commerce Are Indian Perspective Php Learning Private Limited
2. Nidhi Dhawan Introduction To E-Commerce International Book House Private Limited
3. Agarwal Kamlesh And And Agarwal Diksha Bridge To The Online To A Front New Delhi India Macmillan India (Hindi and English)
4. Manali- Danielle Internet And Internet Engineering Tata Mcgraw-Hill New

Delhi

5. Pandey- Concept Of E-Commerce, S.K. Kataria And Sons(Hindi and English)

Note- **Latest edition of the text books should be used.**

This course can be opted as an elective by the students of following subjects:

**Open for all**

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

<b>Assessment and Presentation of Assignment</b>	<b>(04 marks)</b>
<b>Class Test-I (Objective Questions)</b>	<b>(04 marks)</b>
<b>Class Test-II (Descriptive Questions)</b>	<b>(04 marks)</b>
<b>Class Test-III (Objective Questions)</b>	<b>(04 marks)</b>
<b>Class Test-IV (Descriptive Questions)</b>	<b>(04 marks)</b>
<b>Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)</b>	<b>(05 marks)</b>

Programme: <b>B.Com.</b>	Year: <b>First</b>	Semester: <b>Second</b>
Subject: <b>Commerce</b>		
Course Code: <b>C010205T</b>	Course Title: <b>Business Economics</b>	
Course outcomes: Business Economics objective this course is meant to acquaint the students with the principles of Business Economics as are applicable in business.		
Credits: <b>6</b>	Core Compulsory / Elective: <b>Elective</b>	
Max. Marks: 25+75	Min. Passing Marks:10+25	
Total No. of Lectures: <b>90</b>		
<b>Unit</b>	<b>Topics</b>	<b>No. of Lectures</b>
<b>I</b>	Famous Economist of India like- Kautilya, Gopal Krishna Gokhale, D.R. Gadgil, Dr. Ram Manohar Lohia, Jawaharlal Nehru and Dr. B.R. Ambedkar etc. Introduction: Nature And Scope Of Business Economics, Meaning, Kinds, Law Of Demand, Law Of Marginal Diminishing Utility, Elasticity Of Demand, Concept And Measurement Of Elasticity Of Demand Price, Incoming Cross, Elasticity Determinants Of Elasticity Of Demand Importance Of Elasticity Of Demand.	22
<b>II</b>	Theory Of Cost: Short Run And Long Run Cost Curve Traditional And Modern Approaches. Production	31

	Function: Law Of Variable Proportion; Properties Ride Line, Optimum Factor Combination And Expansion Path; Return To Scale; Internal And External Economics And Diseconomies.	
III	A. Perfect Competition: Meaning, Price And Output Determination. B. Monopoly: Meaning And Determination Of Price Under Monopoly; Equilibrium Of A Firm/Industry. C. Monopolistic Competition: Meaning And Characteristics; Price And Output Determination Under Monopolistic Competition.	21
IV	Business Cycle: Various Phases And Its Causes; Theory Of Distribution: Marginal Productivity Theory Of Modern Theory, Wage- Meaning, Determination Of Wage Rate Under Perfect Competition And Monopoly, Rent Concept: Modern Theories Of Rent: Interest Concept- And Theories Of Interest Profit- Concept And Theories Of Profit.	16

### Suggested Readings:

1. Geetika, "Managerial Economics", McGraw-Hill Education 2nd Ed.
2. Thomas & Maurice, "Managerial Economics: Concepts and Applications" (SIE), , McGraw Hill Education, 9th Ed
3. Ahuja, H.L, "Managerial Economics", S.Chand, 8th Ed
4. Dwivedi, D.N., "Managerial Economics", Vikas Publication, 7th Ed
5. Mithani, D.M., "Managerial Economics- Theory and Applications", Himalaya Publications
6. Gupta, G., "Managerial Economics", McGraw-Hill Education (India)Pvt Limited
7. Seth, M.L., "Principles of Economics", Lakshmi Narain Agrawal Educational Publishers, Agra
8. Vaish & Sunderm, "Principles of Economics", Ratan Prakashan Mandir
9. Jhingan, M.L., "Managerial Economics -1E", Vrinda Pub
10. Jhingan, M.L., Vyashthi Arthashastra, Vrinda Pub 11. Mishra, J.P., Vyashthi Arthashastra

Note- **Latest edition of the text books should be used.**

This course can be opted as an elective by the students of following subjects:

**Open for all**

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

<b>Assessment and Presentation of Assignment</b>	<b>(04 marks)</b>
<b>Class Test-I (Objective Questions)</b>	<b>(04 marks)</b>
<b>Class Test-II (Descriptive Questions)</b>	<b>(04 marks)</b>
<b>Class Test-III (Objective Questions)</b>	<b>(04 marks)</b>
<b>Class Test-IV (Descriptive Questions)</b>	<b>(04 marks)</b>

<b>Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)</b>	<b>(05 marks)</b>	
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Programme: <b>B.Com.</b>	Year: <b>Second</b>	Semester: <b>Third</b>
Subject: <b>Commerce</b>		
Course Code: <b>C010301T</b>	Course Title: <b>Company Law</b>	
Course outcomes: The objective of this course is to provide basic knowledge of the provisions of the Companies Act 2013 along with relevant cases.		
Credits: <b>6</b>	Core Compulsory / Elective: <b>Compulsory</b>	
Max. Marks: 25+75	Min. Passing Marks:10+25	
Total No. of Lectures: <b>90</b>		

<b>Unit</b>	<b>Topics</b>	<b>No. of Lectures</b>
<b>I</b>	<b>Indian Companies Act 2013:</b> Nature And Types Of Companies, Conversion Of Public Companies Into Private Company's And Vice Versa. Formation, Promotion And Incorporation Of Companies, Memorandum Of Association; Article Of Association; Prospectus.	22
<b>II</b>	<b>Shares:</b> Types, Share Capital-Kinds; Allotment Of Shares; Members – Categories, Modes Of Acquiring Membership, Rights And Liabilities; Transfer And Transmission- Difference, Methods Of Borrowing, Debentures, Mortgages And Charges - Fixed And Floating.	22
<b>III</b>	<b>Management:</b> Directors, Types And Number Of Directors, Managing Director, Whole Time Director – Appointment, Qualifications And Disqualification, Duties, Vacation, Resignation And Removal, Company Meetings- Kinds, Quorum, Voting, Resolution, Minutes.	25
<b>IV</b>	<b>Majority Powers And Minority Rights:</b> Protection Of Minority Rights; Prevention Of Oppression And Management. Mismanagement, Winding Up-Kinds And Conduct-Petition For Winding Up, Appointment Of Official Liquidator And Duties.	21



**Suggested Readings:**

1. Kapoor GK A Dhamija Sanjay Company Law Comprehensive Textbook On Companies Act 2013 Taxmann Publication
2. Singh Avtar Company Law Delhi India Eastern Book Company Bharat Law House
3. Gupta Company Adhinyam Sahitya Bhawan Publication (Hindi and English)
4. Maheshwari SN And SK Maheshwari A Manual Of Business Law 2<sup>nd</sup> Edition Himalaya Publishing House

Note- **Latest edition of the text books should be used.**

This course can be opted as an elective by the students of following subjects:

**Open for all**

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

<b>Assessment and Presentation of Assignment</b>	<b>(04 marks)</b>
<b>Class Test-I (Objective Questions)</b>	<b>(04 marks)</b>
<b>Class Test-II (Descriptive Questions)</b>	<b>(04 marks)</b>
<b>Class Test-III (Objective Questions)</b>	<b>(04 marks)</b>
<b>Class Test-IV (Descriptive Questions)</b>	<b>(04 marks)</b>
<b>Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)</b>	<b>(05 marks)</b>

Programme: <b>B.Com.</b>	Year: <b>Second</b>	Semester: <b>Third</b>
Subject: <b>Commerce</b>		
Course Code: <b>C010302T</b>	Course Title: <b>Cost Accounting</b>	
Course outcomes: This course exposes the students to the basic concepts and the tools used in cost accounting.		
Credits: <b>6</b>		Core Compulsory / Elective: <b>Compulsory</b>
Max. Marks: 25+75		Min. Passing Marks: 10+25
Total No. of Lectures: <b>90</b>		
Unit	Topics	No. of Lectures
<b>I</b>	Introduction: Nature, Scope and Advantages of Cost Accounting, Installation of Costing System, Difference between Cost and Financial Accounting, Classification of Costs. Material: Purchase, Storage and Control of Material, Stock Levels, Inventory, Control Techniques.	20

	Methods of Pricing Material Issues.	
<b>II</b>	Labour: Meaning and Components of Labour Cost. Concept, Accounting and Control of Idle time and Overtime. Methods of Wage Payment and Incentive Plans, Labour Turnover. Overheads: Collection, Classification, Allocation, Apportionment and Absorption of Overheads (Primary and Secondary Distribution), Machine Hour Rate.	20
<b>III</b>	Unit Output Costing: Concept of and Need for Unit Output Costing; Preparation of Cost Sheet and Tender Price; Preparation of Reconciliation Statement.	30
<b>IV</b>	Process Costing: Preparation of Process Accounts; Treatment of Normal and Abnormal Wastage; Treatment of Joint Product and By-product; Contract Costing: Preparation of Contract Account, Determination of Profit on Completed and Uncompleted Contracts; Operating Costing.	20

**Suggested Readings:**

1. Jain S.P. and Narang K.L: Cost Accounting; Kalyani New Delhi.
2. Maheshwari S.N: Advanced Problems and Solutions in Cost Accounting; Sultan Chand, New Delhi. (Hindi and English)
3. Tulsian P.C; Practical Costing: Vikas, New Delhi.
4. Garg A. K.; Cost Accounting: An Analytical Study, Swati Publication, Meerut.
5. Horngren, Charles, Foster and Datar: Cost Accounting - A Managerial Emphasis; Prentice-Hall of India, New Delhi.

Note- **Latest edition of the text books should be used.**

This course can be opted as an elective by the students of following subjects:

**Open for all**

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

<b>Assessment and Presentation of Assignment</b>	<b>(04 marks)</b>
<b>Class Test-I (Objective Questions)</b>	<b>(04 marks)</b>
<b>Class Test-II (Descriptive Questions)</b>	<b>(04 marks)</b>
<b>Class Test-III (Objective Questions)</b>	<b>(04 marks)</b>
<b>Class Test-IV (Descriptive Questions)</b>	<b>(04 marks)</b>
<b>Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)</b>	<b>(05 marks)</b>

Programme: <b>B.Com.</b>	Year: <b>Second</b>	Semester: <b>Third</b>
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Subject: <b>Commerce</b>		
Course Code: <b>C010303T</b>	Course Title: <b>Business Regulatory Framework</b>	
Course outcomes: The objective of this course is to provide a brief idea about the framework of Indian Contract Act,1872 and Sale of Goods Act,1930.		
Credits: <b>6</b>	Core Compulsory / Elective: <b>Elective</b>	
Max. Marks: 25+75	Min. Passing Marks:10+25	
Total No. of Lectures: <b>90</b>		
Unit	Topics	No. of Lectures
<b>I</b>	Indian Contract Act, 1872: Definition & Nature of Contract, Classification; Offer & Acceptance; Capacity of Parties; Free Consent; Consideration; Legality of Objects	20
<b>II</b>	Void Agreements; Performance of Contracts; Discharge of Contract; Contingent Contracts; Quasi Contracts; Remedies for Breach of Contract, Special Contracts: Indemnity & Guarantee; Bailment & Pledge; Contract of Agency.	24
<b>III</b>	Sale of Goods Act, 1930: Contract of Sale of Goods, Conditions & Warranties; Transfer of Ownership; Performance of the Contract: Remedial Measures; Auction able Claims.	25
<b>IV</b>	Negotiable Instrument Act: Cheque, Promissory Note, Bill of Exchange, Crossing of Cheque, Dishonour of Cheque, Payment in due Course.	21
<b>Suggested Readings:</b>		
<ol style="list-style-type: none"> <li>1. Kuchal M.C: Business Law; Vikas Publishing House, New Delhi.</li> <li>2. Chandha P.R: Business Law; Galgotia, New Delhi.</li> <li>3. Kapoor N.D: Business Law; Sultan Chand &amp; Sons, New Delhi. (Hindi and English)</li> <li>4. Desai T.R.: Indian Contract Act, Sale of Goods Act and Partnership Act; S.C. Sarkar &amp; Sons Pvt. Ltd., Kolkata.</li> <li>5. Tulsian, P.C., Business Law, New Delhi, Tata McGraw Hill.</li> <li>6. Sharma, Sanjeev, Business Regulatory Framework, Jawahar Publication, Agra</li> </ol> <p>Note- <b>Latest edition of the text books should be used.</b></p>		
This course can be opted as an elective by the students of following subjects: <b>Open for all</b>		
Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:		
<b>Assessment and Presentation of Assignment</b>	<b>(04 marks)</b>	
<b>Class Test-I (Objective Questions)</b>	<b>(04 marks)</b>	
<b>Class Test-II (Descriptive Questions)</b>	<b>(04 marks)</b>	
<b>Class Test-III (Objective Questions)</b>	<b>(04 marks)</b>	

<b>Class Test-IV (Descriptive Questions)</b>	<b>(04 marks)</b>
<b>Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)</b>	<b>(05 marks)</b>

Programme: <b>B.Com.</b>	Year: <b>Second</b>	Semester: <b>Third</b>
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Subject: <b>Commerce</b>		
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Course Code: <b>C010304T</b>	Course Title: <b>Inventory Management</b>
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Course outcomes:  
After completing this course a student will have:

- ✓ Ability to understand the concept of Inventory Management along with the basic laws and axioms of Inventory Management.
- ✓ Ability to understand the terminologies associated with the field of Inventory management and control along with their relevance.
- ✓ Ability to identify the appropriate method and techniques of Inventory management for solving different problems.
- ✓ Ability to apply basic Inventory management principles to solve business and industry related problems.

Ability to understand the concept of Working Capital Management, Demand Analysis and Obsolescence.

Credits: <b>6</b>	Core Compulsory / Elective: <b>Elective</b>
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Max. Marks: 25+75	Min. Passing Marks: 10+25
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Total No. of Lectures: <b>90</b>		
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Unit	Topics	No. of Lectures
<b>I</b>	<b>Inventory Management:</b> Concept, meaning, Inventory Management Process, Why inventory management is important? Principles of Inventory Management, How to improve inventory management, perpetual inventory system, what are inventory costs, Role of Inventory Management, Methods of Inventory Management, Benefits of good Inventory Management.	22
<b>II</b>	<b>Concept and Valuation of Inventory:</b> Concept and Objectives of Inventory, Need for holding Inventory, Planning and controlling Inventory levels, Effects of excess inventory on business, Product Classification, Product Coding, Lead Time, Replenishment Methods.	26

<b>III</b>	<b>Management of Working Capital: Concept,</b> Meaning, Classification, Factors determining Working Capital requirements, Sources of Working Capital, Need of Working Capital, Working Capital Ratio- current ratio, quick ratio, absolute liquid ratio, cash ratio and working capital turnover ratio.	24
<b>IV</b>	<b>Inventory Control:</b> Concept and Meaning of Inventory Control, Objectives and Importance and Essentials of Inventory Control, Types of Inventory, Techniques of Inventory Control – EOQ, ROP, ABC, VED, JIT, Determination of Inventory levels, Impact of Inventory Inaccuracy, Disposal of Obsolete and Scrap items, Reasons for Obsolescence, Control of Obsolescence, Control of Scrap.	18

**Suggested Readings:**

1. Muller M. (2011), Essentials of Inventory Management, AMACON.
2. Narayan P. (2008), Inventory Management, Excel Books.
3. Gopalkrishnan P. (1977), Materials Management, PHI Learning Pvt. Ltd.
4. Chitale A.K. & Gupta R.C. (2014), Materials Management, PHI Learning Pvt. Ltd.
5. Chapman Stephen (2017), Introduction to Materials Management, Pearson Publishing.

Note- **Latest edition of the text books should be used.**

This course can be opted as an elective by the students of following subjects:

**Open for all**

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

<b>Assessment and Presentation of Assignment</b>	<b>(04 marks)</b>
<b>Class Test-I (Objective Questions)</b>	<b>(04 marks)</b>
<b>Class Test-II (Descriptive Questions)</b>	<b>(04 marks)</b>
<b>Class Test-III (Objective Questions)</b>	<b>(04 marks)</b>
<b>Class Test-IV (Descriptive Questions)</b>	<b>(04 marks)</b>
<b>Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)</b>	<b>(05 marks)</b>

Programme: <b>B.Com.</b>	Year: <b>Second</b>	Semester: <b>Fourth</b>
Subject: <b>Commerce</b>		
Course Code: <b>C010401T</b>	Course Title: <b>Income Tax Law and Accounts</b>	
Course outcomes: It enables the students to know the basics of Income Tax Act and its implications.		
Credits: <b>6</b>	Core Compulsory / Elective: <b>Compulsory</b>	
Max. Marks: 25+75	Min. Passing Marks: 10+25	
Total No. of Lectures: <b>90</b>		
Unit	Topics	No. of Lectures
<b>I</b>	Taxation Policy of Raja Todarmal. Introduction, Important Definitions: Assessee, Person, Income, Total Income, Assessment Year & Previous Year. Agricultural Income & its assessment. Residence & Tax Liability (Basis of Charge). Capital & Revenue. Exempted Incomes.	22
<b>II</b>	Income from Salaries, Income from House Property. Profits and Gains of Business and Profession, Depreciation.	31
<b>III</b>	Capital gains, Income from Other Sources, Deductions from Gross Total Income, Computation of Tax Liability of an Individual.	21
<b>IV</b>	Set off and carry forward of losses and Clubbing of Income, Procedure of Assessment and Income Tax Authorities, Advance Payment of Tax and Deduction of Tax at Source.	16
<b>Suggested Readings:</b> <ol style="list-style-type: none"> <li>1. Singhanai V.K: Students' Guide to Income Tax; Taxmann, Delhi.</li> <li>2. Mehrotra H.C: Income Tax Law &amp; Accounts; Sahitya Bhawan, Agra. (Hindi and English)</li> <li>3. Girish Ahuja and Ravi Gupta: Systematic approach to income tax; Sahitya Bhawan Publications, New Delhi. (Hindi and English)</li> <li>4. Jain, R.K., Income Tax Law and Accounts (Hindi and English), SBPD Publications, Agra</li> </ol> <p>Note- <b>Latest edition of the text books should be used.</b></p>		
This course can be opted as an elective by the students of following subjects: <b>Open for all</b>		
Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:		
<b>Assessment and Presentation of Assignment</b>	<b>(04 marks)</b>	
<b>Class Test-I (Objective Questions)</b>	<b>(04 marks)</b>	

<b>Class Test-II (Descriptive Questions)</b>	<b>(04 marks)</b>
<b>Class Test-III (Objective Questions)</b>	<b>(04 marks)</b>
<b>Class Test-IV (Descriptive Questions)</b>	<b>(04 marks)</b>
<b>Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)</b>	<b>(05 marks)</b>

Programme: <b>B.Com.</b>	Year: <b>Second</b>	Semester: <b>Fourth</b>
Subject: <b>Commerce</b>		
Course Code: <b>C010402T</b>	Course Title: <b>Fundamentals of Marketing</b>	
Course outcomes: The objective of this course is to provide basic knowledge of concepts, principles, tools and techniques of marketing.		
Credits: <b>4</b>	Core Compulsory / Elective: <b>Compulsory</b>	
Max. Marks:	Min. Passing Marks:	
Total No. of Lectures: <b>60</b>		
<b>Unit</b>	<b>Topics</b>	<b>No. of Lectures</b>
<b>I</b>	<p><b>Introduction:</b> Nature, scope and importance of marketing; Evolution of marketing concepts; Marketing mix; Marketing environment. Micro and Macro environmental factors.</p> <p><b>Consumer Behaviour – An Overview:</b> Consumer buying process; Factors influencing consumer buying decisions.</p>	15
<b>II</b>	<p><b>Market Selection:</b> Market segmentation – concept, importance and bases; Target market selection; Positioning concept, importance and bases; Product differentiation vs. market segmentation.</p> <p><b>Product:</b> Meaning and importance. Product classifications; Concept of product mix; Branding, packaging and labelling; After-sales services; Product life-cycle; New Product Development.</p>	15
<b>III</b>	<p><b>Pricing:</b> Significance; Factors affecting price of a product; Major pricing methods; Pricing policies and strategies.</p> <p><b>Promotion:</b> Nature and importance of promotion; Promotion Tools: advertising, personal selling, public relations; sales promotion and publicity – concept and their distinctive characteristics; Promotion mix; Factors affecting promotion mix decisions; and Integrated Marketing Communication Approach.</p>	15

IV	<p><b>Distribution:</b> Channels of distribution - meaning and importance; Types of distribution channels; Wholesaling and retailing; Factors affecting choice of distribution channel; Distribution Logistics; Meaning, importance and decisions.</p> <p><b>Retailing:</b> Types of retailing – store based and non-store based retailing, chain stores, specialty stores, supermarkets, retail vending machines, mail order houses, retail cooperatives; Management of retailing operations: an overview; Retailing in India: changing scenario.</p> <p><b>Recent developments in marketing:</b> Social Marketing, Online Marketing, Direct Marketing, Services Marketing, Green Marketing, Relationship Marketing, Rural marketing.</p>	15
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**Suggested Readings:**

1. Kotler, Philip; Keller, Kevin Lane; Koshy, Abraham, and Mithileshwar Jha, Marketing Management: A South Asian Perspective, Pearson Education.
2. Palmer, Adrian, Introduction to Marketing, Oxford University Press, UK
3. Lamb, Charles W.; Hair, Joseph F., and Carl McDaniel, Principles of Marketing, South Western Publishing, Ohio
4. Chhabra, T.N., Principles of Marketing, Sun India Publication.
5. Kumar, Arun & N. Meenakshi, Marketing Management, Vikas Publications. (Hindi and English)
6. McCarthy, E. Jerome., and William D. Perreault, Basic Marketing, Richard D. Irwin.
7. Pride, William M., and D.C. Ferrell, Marketing: Planning, Implementation & Control, Cengage Learning.
8. Majaro, Simon, The Essence of Marketing, Prentice Hall, New Delhi.
9. Zikmund, William G. and Michael D'Amico, Marketing: Creating and Keeping Customers in an E-Commerce World, Thomson Learning.
10. Etzel, Michael J., Walker, Bruce J., Staton, William J., and Ajay Pandit, Marketing Concepts and Cases, Tata McGraw Hill (Special Indian Edition).
11. McCarthy, E. Jerome; Cannon, Joseph P., and William D. Perrault, Jr., Basic Marketing: A Managerial Approach, McGraw Hills.

Note- **Latest edition of the text books should be used.**

This course can be opted as an elective by the students of following subjects:

**Open for all**

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

<b>Assessment and Presentation of Assignment</b>	<b>(04 marks)</b>
<b>Class Test-I (Objective Questions)</b>	<b>(04 marks)</b>
<b>Class Test-II (Descriptive Questions)</b>	<b>(04 marks)</b>
<b>Class Test-III (Objective Questions)</b>	<b>(04 marks)</b>
<b>Class Test-IV (Descriptive Questions)</b>	<b>(04 marks)</b>
<b>Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)</b>	<b>(05 marks)</b>

Programme: <b>B.Com.</b>	Year: <b>Second</b>	Semester: <b>Fourth</b>
Subject: <b>Commerce</b>		
Course Code: <b>C010403P</b>	Course Title: <b>Digital Marketing (Practical)</b>	

Course Outcomes:

After completing this course a student will have:

- ✓ Ability to understand the concept of Digital Marketing along with the basic forms and norms of Digital Marketing.
- ✓ Ability to understand the terminologies associated with the field of Digital Marketing and control along with their relevance.
- ✓ Ability to identify the appropriate method and techniques of Digital Marketing for solving different problems.
- ✓ Ability to apply basic Digital Marketing principles to solve business and industry related issues and problems.
- ✓ Ability to understand the concept of Budgetary Control, Cash Flow Statement, Fund Flow Statement, Break Even Analysis etc.

Credits: <b>2</b>	Core Compulsory / Elective: <b>Compulsory</b>
Max. Marks:	Min. Passing Marks:

Total No. of Practical Labs: **30**

Unit	Topics	No. of Hours
<b>I</b>	Introduction of the digital marketing, Digital vs. Real Marketing, Digital Marketing Channels, Creating initial digital marketing plan, Content management, SWOT analysis, Target group analysis.	4
<b>II</b>	Web design, Optimization of Web sites, MS Expression Web, Creating web sites, SEO Optimization, Writing	6



	the SEO content, Writing the SEO content, Google Ad Words- creating accounts, Google Ad Words- types.	
<b>III</b>	Introduction to CRM, CRM platform, CRM models, CRM strategy, Introduction to Web analytics, Web analytics – levels, Introduction of Social Media Marketing, Social Media Marketing plan, Facebook Ads, Creating Facebook Ads, Ads Visibility, Business opportunities and Instagram options, Optimization of Instagram profiles, Integrating Instagram with a Web Site and other social networks, Keeping up with posts.	10
<b>IV</b>	Creating business accounts on YouTube, YouTube Advertising, YouTube Analytics, E-mail marketing, E-mail marketing plan, E-mail marketing campaign analysis, Keeping up with conversions, Digital Marketing Budgeting - resource planning, cost estimating, cost budgeting, cost control.	10

**Suggested Readings:**

1. Chaffey, D, F.E. Chadwick, R. Mayer, and K. Johnston (2015). Internet Marketing: Strategy, Implementation, and Practice. Pearson India
2. Frost, Raymond D., Alexa Fox, and Judy Strauss (2018). E- Marketing. Routledge
3. Gupta, Seema (2018). Digital Marketing. McGraw Hill Education (India) Private Ltd.
4. Kapoor, Neeru. E-Marketing, Pinnacle learning
5. Kotler, Philip, HermawanKartajaya, and Iwan Setiawan (2017). Digital Marketing: 4.0 Moving from Traditional to Digital. Pearson India
6. Ryan, Damian and Jones Calvin (2016). Understanding Digital Marketing: Marketing Strategies for engaging the Digital Generation.

**Additional Resources :**

- Blanchard O. (2014) Social Media ROI: Managing and Measuring Social Media Efforts in Your Organisation. • Charlesworth, Alan (2018). Digital Marketing: A Practical Approach.
- Gay, Richard, Alan Charlesworth, and Rita Esen. Online Marketing: a customer-led approach.Oxford University Press Inc., New York.
- Ryan, Damian (2016). Understanding Digital Marketing: Marketing Strategies for engaging the Digital Generation.
- Tasner, M. (2015) Marketing in the Moment: The Digital Marketing Guide to Generating More Sales and Reaching Your Customers First, 2/E, Pearson

Note- **Latest edition of the text books should be used.**



This course can be opted as an elective by the students of following subjects:  
**Open for all**

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

<b>Assessment and Presentation of Assignment</b>	<b>(04 marks)</b>
<b>Class Test-I (Objective Questions)</b>	<b>(04 marks)</b>
<b>Class Test-II (Descriptive Questions)</b>	<b>(04 marks)</b>
<b>Class Test-III (Objective Questions)</b>	<b>(04 marks)</b>
<b>Class Test-IV (Descriptive Questions)</b>	<b>(04 marks)</b>
<b>Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)</b>	<b>(05 marks)</b>

Programme: <b>B.Com.</b>	Year: <b>Second</b>	Semester: <b>Fourth</b>
Subject: <b>Commerce</b>		
Course Code: <b>C010404T</b>	Course Title: <b>Fundamentals of Entrepreneurship</b>	
<p>Course outcomes:            After completing this course a student will have:</p> <ul style="list-style-type: none"> <li>✓ Ability to understand the concept of Entrepreneurship along with the basic laws and practices of Entrepreneurship.</li> <li>✓ Ability to understand the terminologies associated with the field of Entrepreneurship along with their relevance.</li> <li>✓ Ability to identify the appropriate functions and qualities of Entrepreneur for solving different problems.</li> <li>✓ Ability to apply basic Entrepreneurship principles to solve business and industry related problems.</li> <li>✓ Ability to understand the concept of Life Small Business, Raising of Funds and EDP.</li> </ul>		
Credits: <b>6</b>		Core Compulsory / Elective: <b>Elective</b>
Max. Marks: 25+75		Min. Passing Marks: 10+25
Total No. of Lectures: <b>90</b>		
<b>Unit</b>	<b>Topics</b>	<b>No. of Lectures</b>
<b>I</b>	Entrepreneurship: Meaning, Concept, Characteristics, Need, Functions, Theories of Entrepreneurship. Entrepreneur: Meaning, Characteristics, Qualities, Functions, Types, Difference between Entrepreneurship & Entrepreneur. Difference between	22

	Entrepreneur, Intrapreneur & Manager. Entrepreneurship & Environment.	
II	Entrepreneurship Development Programme (EDP): Meaning, Need, Objective, Steps, Outline, Achievements, Government Assistance and Incentives. Women Entrepreneurship: Meaning, Characteristics, Problems and Steps taken to promote Women Entrepreneur. Qualities of Women Entrepreneur.	31
III	Promotion of a Venture: Concept of Projects, Project Identification, Formulation and Report, Project Appraisal. Product Selection and Techniques, Raising of Funds: Concept, Need, Types and Sources.	21
IV	Small Business: Process of Establishing Small Business, Nature, Objectives and Importance of Small Business. Role of Financial Institutions in Financing of Small Business, Infrastructural Facilities. Legal Requirements for Establishment of New Unit. Entrepreneurial Consultancy Process and Methods.	16

### Suggested Readings:

1. Desai, Vasant, "Dynamics of Entrepreneurial Development and Management", Himalaya Publishing House
2. Desai, Vasant, "Management of Small Scale Industry", Generic
3. Drucker, Perer, "Innovation and Entrepreneurship", Harper Business; Reprint edition
4. Gupta, C.B. & Srinivasan, N.P., "Entrepreneurship Development", S. Chand
5. Kenneth, P. Van, "Entrepreneurship and Small Business Management"
6. Pareek, Udai & Ven, "Developing Entrepreneurship book on Learning System"
7. Agrawal, R.C., "Udyamita Vikas" (Hindi)
8. Khanka, S.S. "Entrepreneurship Development", S. Chand & Company

Note- **Latest edition of the text books should be used.**

This course can be opted as an elective by the students of following subjects:

**Open for all**

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

<b>Assessment and Presentation of Assignment</b>	<b>(04 marks)</b>
<b>Class Test-I (Objective Questions)</b>	<b>(04 marks)</b>
<b>Class Test-II (Descriptive Questions)</b>	<b>(04 marks)</b>
<b>Class Test-III (Objective Questions)</b>	<b>(04 marks)</b>
<b>Class Test-IV (Descriptive Questions)</b>	<b>(04 marks)</b>
<b>Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline,</b>	<b>(05 marks)</b>

Participation in Different Activities)		
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Programme: <b>B.Com.</b>	Year: <b>Second</b>	Semester: <b>Fourth</b>
Subject: <b>Commerce</b>		
Course Code: <b>C010405T</b>	Course Title: <b>Tourism and Travel Management</b>	
Course outcomes: The objective of this course is to understand the fundamental concept of Tourism and to familiarize with the significance and emerging trends in tourism.		
Credits: <b>6</b>	Core Compulsory / Elective: <b>Elective</b>	
Max. Marks: 25+75	Min. Passing Marks: 10+25	
Total No. of Lectures: <b>90</b>		
Unit	Topics	No. of Lectures
I	<b>Introduction to Travel:</b> Meaning and definitions of tourism, traveler, excursionist, tourists- objectives, nature and classification of tourism and tourists, Growth and Development of Tourism, Forms of Tourism: Inbound Outbound, Domestic and International.	15
II	<b>The Modern Tour Industry:</b> Package Tours- Custom Tours- Tour wholesalers- Types of Package tours: Independent Package, Hosted Tour, Escorted Tour, Sightseeing Tour Group, Incentive and Convention Tour- Man Market Package Holidays- Types of Tour Operations: Specialist Tour Operators: Specialist Tour Operators, Tour Operators reliance on other organization.	25
III	<b>Tour Operations and Documentation:</b> Functions- Sources of Income, How to set up a Travel Agency: Procedures for approval of a Travel Agency and Tour Operator, Travel Documentation: Passports- various types and requirements- Procedure to apply for Passports: VISA- various types and requirements- Documents required for Foreigners to visit India, Health Check Documents and Process for Encashment of Foreign Currency.	30
IV	<b>Impact of Tourism and Tourism Organizations:</b> Tourism Impacts: Economic impact, Social Impact, Cultural Impact and Environmental Impact- Strategies to overcome or reduce the negative Impact of Tourism.	20

Objectives, Functions of- United Nations World Tourism Organization (UNWTO), World Travel and Tourism Council (WTC), Pacific Asia Travel Association (PATA), International Air Transport Association (IATA), Travel Agents Association of India (TAAI), Indian Association of Tour Operators (IATO) and Federation of Hotel and Restaurant Associations of India (FHRAI).	
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**Suggested Readings:**

1. Bhatia A.K (2003) International Tourism, Sterling Publishers Pvt Ltd, New Delhi.
2. Pran Nath Seth(1997),Successful Tourism Management, Sterling Publishers Pvt Ltd, New Delhi,
3. Ghosh Bishwanth (2000), Tourism & Travel Management, Second Revised Edition Vikas Publishing House Pvt Ltd, New Delhi.

Note- **Latest edition of the text books should be used.**

This course can be opted as an elective by the students of following subjects:

**Open for all**

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

<b>Assessment and Presentation of Assignment</b>	<b>(04 marks)</b>
<b>Class Test-I (Objective Questions)</b>	<b>(04 marks)</b>
<b>Class Test-II (Descriptive Questions)</b>	<b>(04 marks)</b>
<b>Class Test-III (Objective Questions)</b>	<b>(04 marks)</b>
<b>Class Test-IV (Descriptive Questions)</b>	<b>(04 marks)</b>
<b>Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)</b>	<b>(05 marks)</b>

Programme: <b>B.Com.</b>	Year: <b>Third</b>	Semester: <b>Fifth</b>
Subject: <b>Commerce</b>		
Course Code: <b>C010501T</b>	Course Title: <b>Corporate Accounting</b>	
Course outcomes: This course enables the student to develop awareness about corporate accounting in conformity with the provisions of company act.		
Credits: <b>5</b>	Core Compulsory / Elective: <b>Compulsory</b>	
Max. Marks: 25+75	Min. Passing Marks:10+25	
Total No. of Lectures: <b>75</b>		
<b>Unit</b>	<b>Topics</b>	<b>No. of Lectures</b>
<b>I</b>	<b>Shares:</b> Features, Types Of Shares, Difference Between Preference Shares And Equity Shares, Share	<b>15</b>

	Capital And Its Types. Issues, Forfeiture And Re Issue Of Shares, Redemption Of Preference Shares.	
<b>II</b>	<b>Debentures:</b> Features & Types, Issue And Redemption Of Debentures, Profit Prior To Incorporation, Use Of Profit And Loss Prior To Incorporation, Methods Of Computing Profit And Loss Prior To Incorporation. Final Accounts, General Instruction For Preparation Of Balance Sheet And Statement Of Profit And Loss.	19
<b>III</b>	<b>Valuation Of Goodwill:</b> Meaning And Nature Of Goodwill, Needs And Methods Of Valuation Of Goodwill, Valuation Of Shares, Need And Methods Of Valuation Of Shares.	20
<b>IV</b>	Accounting For Amalgamation Of Companies As Per Indian Accounting Standard 14. Meaning, Characteristics And Objectives Of Amalgamation, Kinds Of Amalgamation, Accounting For Internal Reconstruction Internal And External.	21

### Suggested Readings:

1. Gupta RL Radhaswami M, Company Accounts Sultan Chand And Company(Hindi and English)
2. Maheshwari SN And Maheshwari SK Corporate Accounting Vikas Publishing (Hindi and English)
3. Shukla SM And Gupta SP Advanced Accountancy Sahitya Bhawan Publication (Hindi and English)
4. Jaiswal K S Corporate Accounting Both English And Hindi Shukla MC Grewal
5. PS And Gupta SC Advanced Accounts S Chand And Company
6. Shukla MB Corporate Accounting Kitab Mahal
7. Babu, Deepak: Corporate Accounting, Navyug Publications, Agra (English and Hindi)

Note- **Latest edition of the text books should be used.**

This course can be opted as an elective by the students of following subjects:

**Open for all**

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

<b>Assessment and Presentation of Assignment</b>	<b>(04 marks)</b>
<b>Class Test-I (Objective Questions)</b>	<b>(04 marks)</b>
<b>Class Test-II (Descriptive Questions)</b>	<b>(04 marks)</b>
<b>Class Test-III (Objective Questions)</b>	<b>(04 marks)</b>
<b>Class Test-IV (Descriptive Questions)</b>	<b>(04 marks)</b>
<b>Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)</b>	<b>(05 marks)</b>

Programme: <b>B.Com.</b>	Year: <b>Third</b>	Semester: <b>Fifth</b>
Subject: <b>Commerce</b>		
Course Code: <b>C010502T</b>	Course Title: <b>Goods and Services Tax</b>	
Course outcomes: To provide students with the working knowledge of principles and provisions of GST to understand the relevance of GST in the present Indian tax in scenario and its contribution for economic development.		
Credits: <b>5</b>	Core Compulsory / Elective: <b>Compulsory</b>	
Max. Marks: 25+75	Min. Passing Marks:10+25	
Total No. of Lectures: <b>75</b>		
<b>Unit</b>	<b>Topics</b>	<b>No. of Lectures</b>
<b>I</b>	<b>Indirect Tax:</b> Meaning, Features, Difference Between Direct And Indirect Tax, Types Of Indirect Tax Before GST, Shortcoming Of Indirect Tax System During Pre GST Era. <b>GST Meaning Advantages, Disadvantages Of Evaluation Of GST, Structure Of GST, CGST, SGST, IGST UTGST, And Important Definition Under GST Act.</b>	17
<b>II</b>	<b>Time Of Supply:</b> Meaning Of Goods And Services, TOS Under Reverse Charge Mechanism, Invoicing Provisions, Provisions Related With Change Changes In GST Rate. <b>Place Of Supply:</b> POS Meaning, POS Of Goods And Services, Intra state And Interstate Supply. <b>Value Of Supply:</b> Meaning, Provisions Related With Determination Of Value Of Supply Of Goods And Services, Determination Of GST Liability.	16
<b>III</b>	<b>Input Tax Credit ITC:</b> Meaning Of Utilization Of ITC, Block Credit, Supply Not Eligible For ITC, Matching, Reversal And Reclaim Of ITC. <b>Payment Under GST:</b> Manner Of Payment Of GST Liability, Concept Of Electronic, Cash Credit And Liability Ledger, Refund Of Excess GST. <b>Return:</b> Meaning, Purpose And Importance, Different Types Of Return, Due Date Of Filing Return, <b>Assessment Under GST:</b> Meaning, Types Sales Assessment, Provisional Assessment, Summary Assessment, Best Judgment Assessment.	25
<b>IV</b>	<b>Registration:</b> Meaning Of Final Registration, Compulsory Registration, and Procedure For New	17



Registration, Amendment And Cancellation Of Registration. <b>Accounts And Records:</b> Manner Of Maintenance Of Accounts, Period Of Retention Of Relevant Records. <b>Invoice:</b> Format, Types Debit And Credit Note, Voucher <b>Audit:</b> Meaning, Types Mandatory, Departmental And Specific Audit, Penalty And Under GST, E -Way Bill.	
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**Suggested Readings:**

1. Malhotra XE and Agarwal goods and services tax Agra India Sahib Bhawan Publication English and Hindi
2. Agarwal Raj ke advanced handbook on GST background material on model GST law Sahitya Bhawan Publications.
3. Bansal K. M. GST Customer law taxman Publication private limited University edition
4. RK Singh PK a bird's eye view of GST Asia law house
5. Singhania VK student's guide to GST and customs law taxman Publication private limited University edition
6. Gupta & Maheshwari, Tyagi Goods and Services Tax, SBPD PUBLISHING HOUSE, AGRA
7. Babu, Deepak: GST: A Revolution on Indian Tax System, ISARA Solutions, New Delhi

Note- **Latest edition of the text books should be used.**

This course can be opted as an elective by the students of following subjects:

**Open for all**

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

<b>Assessment and Presentation of Assignment</b>	<b>(04 marks)</b>
<b>Class Test-I (Objective Questions)</b>	<b>(04 marks)</b>
<b>Class Test-II (Descriptive Questions)</b>	<b>(04 marks)</b>
<b>Class Test-III (Objective Questions)</b>	<b>(04 marks)</b>
<b>Class Test-IV (Descriptive Questions)</b>	<b>(04 marks)</b>
<b>Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)</b>	<b>(05 marks)</b>

Programme: <b>B.Com.</b>	Year: <b>Third</b>	Semester: <b>Fifth</b>
Subject: <b>Commerce</b>		

Course Code: <b>C010503T</b>	Course Title: <b>Business Finance</b>	
Course outcomes: This course is to help students understand the conceptual framework of Business Finance.		
Credits: <b>5</b>	Core Compulsory / Elective: <b>Elective</b>	
Max. Marks: 25+75	Min. Passing Marks:10+25	
Total No. of Lectures (in hours per week): <b>75</b>		
Unit	Topics	No. of Lectures
I	<b>Business Finance:</b> Nature And Scope, Finance Function Investment Financing And Dividend Decisions, Capital Budgeting: Meaning Nature And Importance Investment Decisions Are Its Major Evaluation Criteria.	15
II	<b>Cost Of Capital:</b> Meaning, Importance, Calculation Of Cost Of Debt, Preference Shares, Equity Shares And Retained Earnings, Combined (Weighted) Cost Of Capital, Capitalization- Meaning, Overcapitalization.	19
III	<b>Dividend Policies:</b> Issues In Dividend Policies, Dividend Models, Sources Of Funds: Long Term Funds, Short Term Funds, Nature Significance And Determinants Of Working Capital.	20
IV	<b>Time</b> value of Money, Uses of simple and Compound interest in business finance. <b>Capital Market:</b> (A) New Issue Market (B) Secondary Market Functions And Role Of Stock Exchange (BSE, NSE,) Money Market: Indian Money Markets-Composition And Structure.	21
<b>Suggested Readings:</b>		
<ol style="list-style-type: none"> <li>1. Avadhani V A Financial System</li> <li>2. Bhalla VK Modern Working Capital Management</li> <li>3. Chandra Prasanna Financial Management Theory And Practices</li> <li>4. Khan NY And Jain PK Financial Management Tax And Problems</li> <li>5. Pandey I M Financial Management</li> </ol> <p>Note- <b>Latest edition of the text books should be used.</b></p>		
This course can be opted as an elective by the students of following subjects: <b>Open for all</b>		
Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:		
<b>Assessment and Presentation of Assignment</b>	<b>(04 marks)</b>	
<b>Class Test-I (Objective Questions)</b>	<b>(04 marks)</b>	
<b>Class Test-II (Descriptive Questions)</b>	<b>(04 marks)</b>	
<b>Class Test-III (Objective Questions)</b>	<b>(04 marks)</b>	
<b>Class Test-IV (Descriptive Questions)</b>	<b>(04 marks)</b>	



<b>Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)</b>	<b>(05 marks)</b>	
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Programme: <b>B.Com.</b>	Year: <b>Third</b>	Semester: <b>Fifth</b>
Subject: <b>Commerce</b>		
Course Code: <b>C010504T</b>	Course Title: <b>Principles and Practices of Insurance</b>	
<p>Course outcomes: After completing this course a student will have:</p> <ul style="list-style-type: none"> <li>✓ Ability to understand the concept of Insurance along with the basic laws and practices of Insurance.</li> <li>✓ Ability to understand the terminologies associated with the field of Insurance and control along with their relevance.</li> <li>✓ Ability to identify the appropriate method and types of Insurance for solving different problems.</li> <li>✓ Ability to apply basic Insurance principles to solve business and industry related problems.</li> </ul> <p>Ability to understand the concept of Life, Marine and Fire Insurance.</p>		
Credits: <b>5</b>		Core Compulsory / Elective: <b>Elective</b>
Max. Marks: 25+75		Min. Passing Marks: 10+25
Total No. of Lectures: <b>75</b>		
<b>Unit</b>	<b>Topics</b>	<b>No. of Lectures</b>
<b>I</b>	Risk: Meaning, Types, Causes, Methods of Handling Risks. Insurance: Meaning, Origin & Development, Functions, Types, Principles, Advantages, Reinsurance, Double-Insurance.	17
<b>II</b>	Life Insurance: Meaning, Importance, Essentials of Life Insurance Contract, Procedure of Life Insurance. Life Insurance Policies, Nomination & Assignment, Surrender Value. Life Insurance Corporation: Functions & Organization.	20
<b>III</b>	Marine Insurance: Meaning, Significance, Scope and Insurable Risk, Characteristics of Marine Insurance, Contract, Types of Marine Policies, Main Clauses in Marine Policies and Marine Losses.	18

<b>IV</b>	Fire Insurance: Meaning, Hazards in Fire Insurance, Scope, importance, Fire Insurance Contract, Conditions of Fire Insurance Policy & Procedure. Miscellaneous Insurance: Motor Insurance, Burglary, Live-stock, Crop and Health Insurance.	20
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**Suggested Readings:**

- 1-Mishra M.N., Insurance- Principles & Practice.
  - 2- Gupta O.S., Life Insurance.
  - 3- Vinayakam, M. Radhaswami & Vasudevam, Insurance- Principles & Practice.
  - 4- Kothari & Bhall, Principles & Practice of Insurance.
  - 5- श्रीवास्तव बालचन्द्र, बीमा के तत्व I
  - 6- शुक्ला सोमेश, शुक्ला सुधीर, मिर्ज़ा माहरुख, बीमा विधि एवं खाते I
- Note- **Latest edition of the text books should be used.**

This course can be opted as an elective by the students of following subjects:  
**Open for all**

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

<b>Assessment and Presentation of Assignment</b>	<b>(04 marks)</b>
<b>Class Test-I (Objective Questions)</b>	<b>(04 marks)</b>
<b>Class Test-II (Descriptive Questions)</b>	<b>(04 marks)</b>
<b>Class Test-III (Objective Questions)</b>	<b>(04 marks)</b>
<b>Class Test-IV (Descriptive Questions)</b>	<b>(04 marks)</b>
<b>Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)</b>	<b>(05 marks)</b>

Programme: <b>B.Com.</b>	Year: <b>Third</b>	Semester: <b>Fifth</b>
Subject: <b>Commerce</b>		
Course Code: <b>C010505T</b>	Course Title: <b>Monetary Theory and Banking in India</b>	
Course outcomes: The course expose the students to the working for money and financial system prevailing in India.		
Credits: <b>5</b>	Core Compulsory / Elective: <b>Elective</b>	
Max. Marks: 25+75	Min. Passing Marks: 10+25	
Total No. of Lectures: <b>75</b>		

Unit	Topics	No. of Lectures
I	<b>Money:</b> Functions, Alternative Measures To Money Supply In India And Their Different Components, Meaning And Changing Relative Importance Of Each Component, High Powered Money- Meaning And Uses, Sources Of Changes In High Powered Money. <b>Financial System:</b> Components, Financial Intermediaries.	17
II	<b>Indian Banking System:</b> Definition Of Bank, Commercial Banks, Importance And Functions, Structure Of Commercial Banking System In India. Regional Rural Banks, Cooperative Bank In India. Process Of Credit Creation By Banks; Determination Of Money Supply And Total Bank Credit.	17
III	<b>Development Banks And Other Non-Banking Financial Institution:</b> Main Features, Problems And Policies For Allocation Of Institutional Credit, Problem Between The Government And The Commercial Sector, Inter-Sectoral And Inter-Regional Problems, Problem Between Large And Small Borrowers.	25
IV	<b>The Reserve Bank of India:</b> Functions, Instruments Of Monetary And Credit Control; Main Features Of Monetary Policy Since Independence, Interest Rates; Various Rates In India (As Bond Rate, Bill Rate, Deposit Rate, etc.) Impact Of Inflation And Inflationary Expectations.	16

**Suggested Readings:**

1. Saha SK Indian Banking System SBPD Publication (Hindi and English)
2. Deshmukh And Indian Banking System Chandralok Prakashan(Hindi and English)
3. Gupta SB Monetary Planning Of India
4. Khan M Y Indian Financial System Theory And Practice
5. Sengupta A K & Agarwal K Money Market Operations In India

Note- **Latest edition of the text books should be used.**

This course can be opted as an elective by the students of following subjects:

**Open for all**

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

<b>Assessment and Presentation of Assignment</b>	<b>(04 marks)</b>
<b>Class Test-I (Objective Questions)</b>	<b>(04 marks)</b>
<b>Class Test-II (Descriptive Questions)</b>	<b>(04 marks)</b>
<b>Class Test-III (Objective Questions)</b>	<b>(04 marks)</b>
<b>Class Test-IV (Descriptive Questions)</b>	<b>(04 marks)</b>

<b>Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)</b>	<b>(05 marks)</b>	
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Programme: <b>B.Com.</b>	Year: <b>Third</b>	Semester: <b>Sixth</b>
Subject: <b>Commerce</b>		
Course Code: <b>C010601T</b>	Course Title: <b>Accounting for Mangers</b>	

Course outcomes:  
After completing this course a student will have:

- ✓ Ability to understand the concept of Managerial Accounting along with the basic forms and norms of Managerial Accounting.
- ✓ Ability to understand the terminologies associated with the field of Managerial Accounting and control along with their relevance.
- ✓ Ability to identify the appropriate method and techniques of Managerial Accounting for solving different problems.
- ✓ Ability to apply basic Managerial Accounting principles to solve business and industry related issues and problems.

Ability to understand the concept of Budgetary Control, Cash Flow Statement, Fund Flow Statement, Break Even Analysis etc.

Credits: <b>5</b>	Core Compulsory / Elective: <b>Compulsory</b>
Max. Marks: 25+75	Min. Passing Marks: 10+25

Total No. of Lectures: **75**

<b>Unit</b>	<b>Topics</b>	<b>No. of Lectures</b>
<b>I</b>	Management Accounting- Concept, Meaning, Characteristics, Difference between Financial Accounting Management Accounting, Difference between Cost Accounting and Management Accounting, Techniques, Objectives and Importance. Management Accountant- Duties, Status, Functions and Responsibility. Financial Statement Analysis and Interpretation - Meaning, Objectives, Characteristics of an Ideal Financial Statement, Parties Interested in Financial Statement, Types of Financial Analysis - Horizontal, Vertical and Trend Analysis.	17
<b>II</b>	Ratio Analysis: meaning, Utility, Classification of Ratios - Profitability Ratio, Activity Ratio and Financial Position Ratios. Fund Flow and Cash Flow Statement-	16

	Concept, Meaning of the term Fund and Preparation of Fund Flow Statement and Cash Flow Statement (As-3).	
III	Business Budgeting: Meaning of Budget and Budgeting, Objectives, Limitations and importance, Essentials of effective Budgeting, Classification of Budgets- Flexible budget and Zero Based Budget. Marginal Costing: Meaning, Determination of Profit under Marginal Costing, Pricing of Product, make or buy Decision, Selection of most profitable channel. Break Even Analysis: Concept and Practical Applications of Break even Analysis.	22
IV	Standard Costing and Variance Analysis: Meaning and Objectives of Standard Costing Setting of Standard, Variance Analysis: Material and Labour Variance. Reporting to Management: Meaning, Objectives, Principles of Reporting, Importance of Reports, Classification of Reports, Reporting at different Levels of Management.	20

#### **Suggested Readings:**

1. Homgren, C.T., Gary L. Sundem and William O. Stratton: Introduction to Management Accounting, Prentice Hall of India, Delhi.
2. Homgren, Charles T., George Foster and Srikant M. Dailiar; Cost Accounting; A Managerial Emphasis, Prentice Hall of India, Delhi.
3. Lall, B.M. and I.C. Jain: Cost Accounting: Principles and Practice, Prentice Hall of India, Delhi.
4. Welsch Glenn A., Ronald W. Hilton and Paul N. Gordon Budgeting, Profit Planning and Control, Prentice hall of India, Delhi.
5. Baig Nafees: Cost Accounting, Rajat Publications, New Delhi. Baig Nafees: Management Accounting & Control, Ashish Publishing Home, New Delhi.
6. Sharma R.K. and Gupta S.K.; Management Accounting, Kalyani Publishers, Ludhiyana. (Hindi and English)
7. Lal Jawahar; Managerial Accounting, Himalya Publishing House, New Delhi.
8. Misra, A.K., Management Accounting, (Hindi and English) Navneet Prakashan, Nazibabad.

Note- **Latest edition of the text books should be used.**

This course can be opted as an elective by the students of following subjects:

**Open for all**

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

<b>Assessment and Presentation of Assignment</b>	<b>(04 marks)</b>
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<b>Class Test-I (Objective Questions)</b>	<b>(04 marks)</b>
<b>Class Test-II (Descriptive Questions)</b>	<b>(04 marks)</b>
<b>Class Test-III (Objective Questions)</b>	<b>(04 marks)</b>
<b>Class Test-IV (Descriptive Questions)</b>	<b>(04 marks)</b>
<b>Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)</b>	<b>(05 marks)</b>

Programme: <b>B.Com.</b>	Year: <b>Third</b>	Semester: <b>Sixth</b>
Subject: <b>Commerce</b>		
Course Code: <b>C010602T</b>	Course Title: <b>Auditing</b>	
Course outcomes: This course aims at imparting knowledge about the principles and methods of auditing and their application.		
Credits: <b>5</b>	Core Compulsory / Elective: <b>Compulsory</b>	
Max. Marks: 25+75	Min. Passing Marks: 10+25	
Total No. of Lectures: <b>75</b>		
<b>Unit</b>	<b>Topics</b>	<b>No. of Lectures</b>
<b>I</b>	Methodology of Accounting, Auditing and Fraud risk management in <b>Kautilya's Arthshastra</b> . <b>Audit and Audit Process:</b> Meaning, Nature, Objectives and Various Classes of Auditing, Standard of Auditing, Pronouncements on accepted Auditing practices, Internal Control and the need for its evaluation by the Auditor.	17
<b>II</b>	<b>Audit Procedures:</b> Verification programme-selective verification, Audit in depth, test checking, Auditor's Approach to statistical sampling, Routine checking, vouchers, verification and valuation of assets and liabilities, Auditor's Report on Profit and Loss Account and Balance Sheet.	15
<b>III</b>	<b>Audit of Limited Companies:</b> Qualifications and Appointment of Company Auditors, their powers, duties and liabilities as per Company Act 1956, Enquiries under Section 227 (IA), Audit of share capital, share transfer and managerial remuneration,	19

	Additional matters in the Auditor's Report (Manufacturing and other companies), Auditor's Report Order 1988.	
IV	<b>Audit of Public Sector Undertaking and Banks:</b> Special features concerning Audit of departmental undertakings, Statutory Corporations and Government Companies, Procedure of appointment of Auditors, Special features relating to the audit of Banks, Audit of Insurance Companies and audit of non-profit companies. <b>Cost Audit:</b> Importance of cost audit, Provisions regarding cost audit, Cost Audit report, Tax and Social Audit. <b>Internal Audit:</b> Objective and scope of Internal Audit, Responsibilities and Authority of Internal Auditors, Relationship between internal auditor and statutory auditor.	24

**Suggested Readings:**

1. Gupta Kamal : Contemporary Auditing, TATA Mc Graw, New Delhi.
2. Tandon, B.N. : Principles of Auditing, S. Chand & Company, New Delhi.
3. Pargare Dinkar : Principles and practices of Auditing, Sultan Chand, New Delhi.
4. Sharma, T.R. : Auditing Principles and Problems, Sahitya Bhawan, Agra. (Hindi and English)
5. Yadav, Pankaj, Auditing, Neel Kamal Prakashan, Delhi(Hindi and English)
6. Sharma, Sanjeev, Auditing: MK Publications , Agra (Hindi and English)

Note- **Latest edition of the text books should be used.**

This course can be opted as an elective by the students of following subjects:

**Open for all**

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

<b>Assessment and Presentation of Assignment</b>	<b>(04 marks)</b>
<b>Class Test-I (Objective Questions)</b>	<b>(04 marks)</b>
<b>Class Test-II (Descriptive Questions)</b>	<b>(04 marks)</b>
<b>Class Test-III (Objective Questions)</b>	<b>(04 marks)</b>
<b>Class Test-IV (Descriptive Questions)</b>	<b>(04 marks)</b>
<b>Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)</b>	<b>(05 marks)</b>



Programme: <b>B.Com.</b>	Year: <b>Third</b>	Semester: <b>Sixth</b>
Subject: <b>Commerce</b>		
Course Code: <b>C010604T</b>	Course Title: <b>Financial Market Operations</b>	
<p>Course outcomes: After completing this course a student will have:</p> <ul style="list-style-type: none"> <li>✓ Ability to understand the concept of Financial Market along with the basic forms and norms of Financial Market.</li> <li>✓ Ability to understand the terminologies associated with the field of Financial Market and control along with their relevance.</li> <li>✓ Ability to identify the appropriate method and techniques of Financial Market for solving different problems.</li> <li>✓ Ability to apply basic Financial Market principles to solve business and industry related problems.</li> <li>✓ Ability to understand the concept of Primary and Secondary Market, Stock Exchange, SEBI etc.</li> </ul>		
Credits: <b>5</b>		Core Compulsory / Elective: <b>Elective</b>
Max. Marks: 25+75		Min. Passing Marks: 10+25
Total No. of Lectures: <b>75</b>		
<b>Unit</b>	<b>Topics</b>	<b>No. of Lectures</b>
<b>I</b>	<b>Financial Markets an Overview:</b> Meaning of Financial Market and its Significance in the Financial System. Financial Markets in the Organized Sector - Industrial Securities Market, Government Securities Market, Long-term Loans Market, Mortgages Market, Financial Guarantee Market, Meaning and Structure of Money Market in India, Characteristics of a Developed Money Market, Significance and Defects of Indian Money Market.	17
<b>II</b>	<b>Capital Market:</b> New issue market - Meaning and Functions of New Issue Market, Instruments of New Issues, Players and their role in the New Issue Market, issue-pricing and marketing. Defects and Remedies of New Issue Market.	26
<b>III</b>	<b>Secondary market:</b> Functions and role of stock exchange; Listing procedure and legal requirements; Public Stock Exchanges-NSE, BSE and OTCEI. Functionaries on Stock Exchanges: Brokers, Sub brokers, market makers, jobbers, portfolio consultants, institutional investors.	16

<b>IV</b>	<p><b>Investor Protection:</b> Grievances concerning stock exchange dealings and their removal, Demat Trading.</p> <p>SEBI Guidelines - Primary Market, Secondary Market and the Protection of investor's interest, NCLT &amp; NCLAT.</p>	16												
<p><b>Suggested Readings:</b></p> <ol style="list-style-type: none"> <li>1. Machiraju, 'Indian Financial System' – Vikas Publishing House.</li> <li>2. Varshney P.N., &amp; Mittal D.K., 'Indian Financial System', Sultan Chand &amp; Sons, New Delhi.</li> <li>3. Avadhani V.A Capital Market, Himalaya Publishing House, New Delhi</li> <li>4. Mulay, M. A., "New Issues Capital Market in India"</li> <li>5. Gordon &amp; Natarajan, "Indian Financial System" Himalaya Publishing House.</li> <li>6. Avdhani, V. A., "Investment Management" Himalaya Publishing House.</li> <li>7. Gupta, O. P., "Indian Securities Market".</li> </ol> <p style="text-align: center;"><b>Note- Latest edition of the text books should be used.</b></p>														
<p>This course can be opted as an elective by the students of following subjects: <b>Open for all</b></p>														
<p>Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="padding: 5px;"><b>Assessment and Presentation of Assignment</b></td> <td style="text-align: center; padding: 5px;"><b>(04 marks)</b></td> </tr> <tr> <td style="padding: 5px;"><b>Class Test-I (Objective Questions)</b></td> <td style="text-align: center; padding: 5px;"><b>(04 marks)</b></td> </tr> <tr> <td style="padding: 5px;"><b>Class Test-II (Descriptive Questions)</b></td> <td style="text-align: center; padding: 5px;"><b>(04 marks)</b></td> </tr> <tr> <td style="padding: 5px;"><b>Class Test-III (Objective Questions)</b></td> <td style="text-align: center; padding: 5px;"><b>(04 marks)</b></td> </tr> <tr> <td style="padding: 5px;"><b>Class Test-IV (Descriptive Questions)</b></td> <td style="text-align: center; padding: 5px;"><b>(04 marks)</b></td> </tr> <tr> <td style="padding: 5px;"><b>Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)</b></td> <td style="text-align: center; padding: 5px;"><b>(05 marks)</b></td> </tr> </table>			<b>Assessment and Presentation of Assignment</b>	<b>(04 marks)</b>	<b>Class Test-I (Objective Questions)</b>	<b>(04 marks)</b>	<b>Class Test-II (Descriptive Questions)</b>	<b>(04 marks)</b>	<b>Class Test-III (Objective Questions)</b>	<b>(04 marks)</b>	<b>Class Test-IV (Descriptive Questions)</b>	<b>(04 marks)</b>	<b>Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)</b>	<b>(05 marks)</b>
<b>Assessment and Presentation of Assignment</b>	<b>(04 marks)</b>													
<b>Class Test-I (Objective Questions)</b>	<b>(04 marks)</b>													
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<b>Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)</b>	<b>(05 marks)</b>													
Programme: <b>B.Com.</b>	Year: <b>Third</b>	Semester: <b>Sixth</b>												
Subject: <b>Commerce</b>														
Course Code: <b>C010605T</b>	Course Title: <b>Human Resource Management</b>													
Course outcomes: The paper aims to develop in the students a proper understanding about human resource management.														
Credits: <b>5</b>	Core Compulsory / Elective: <b>Elective</b>													
Max. Marks: 25+75	Min. Passing Marks: 10+25													

Total No. of Lectures: **75**

Unit	Topics	No. of Lectures
I	<b>Human Resource Management</b> concept and function, role of competencies of HR manager at our policies evolution of HRM emerging challenges of Human Resource Management workforce diversity empowerment VRS work life balance downsizing.	15
II	<b>Recruitment &amp; Selection:</b> Recruitment, factors affecting recruitment, sources of recruitment, Selection – Process, selection test, Interview, Orientation, Placement. <b>Training &amp; Development:</b> Training-Objectives & Importance of training, Training Methods-On job training and off- the job training.	20
III	<b>Employee Compensation:</b> Compensation & Welfare, Job Evaluation. <b>Performance Appraisal:</b> Techniques, Job Enlargement & Job Enrichment, Quality of Work Life, Worker’s Participation in Management.	25
IV	<b>EMPLOYEE WELFARE:</b> Various welfare schemes & Safety Measures. Employee Benefits – Meaning and its types, Fringe Benefits; Remuneration – Salary, Bonus, Commission, Long Term Incentives, Perquisites. Grievance Handling & Discipline – Meaning, Importance. Collective Bargaining – Meaning and Importance, Process.	15

**Suggested Readings:**

1. Aswathappa K Maine resource management Tata McGraw Hill
2. Verma Pramod SaviBagiyaprabandhan Rao VSP human resource management Excel books
3. Tripathi PC personnel management and Industrial Relations Sultan Chand and sons
4. Agarwal & Fauzdar, Human Resource Management-SBPD Publishing House, Agra ( English/Hindi)

Note- **Latest edition of the text books should be used.**

This course can be opted as an elective by the students of following subjects:

**Open for all**

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

<b>Assessment and Presentation of Assignment</b>	<b>(04 marks)</b>
<b>Class Test-I (Objective Questions)</b>	<b>(04 marks)</b>
<b>Class Test-II (Descriptive Questions)</b>	<b>(04 marks)</b>
<b>Class Test-III (Objective Questions)</b>	<b>(04 marks)</b>
<b>Class Test-IV (Descriptive Questions)</b>	<b>(04 marks)</b>

<b>Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)</b>	<b>(05 marks)</b>	
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Programme : <b>B.Com.</b>	Year: <b>Third</b>	Semester: <b>Sixth</b>
Subject: <b>Commerce</b>		
Course Code: <b>C010606T</b>	Course Title: <b>Business Ethics and Corporate Governance</b>	
Course outcomes: This course seeks to provide knowledge about the concepts, tools, techniques, and relevance of Business Ethics and Corporate Governance in the present changing scenario.		
Credits: <b>5</b>		Core Compulsory / Elective: <b>Elective</b>
Max. Marks: 25+75		Min. Passing Marks: 10+25
Total No. of Lectures: <b>75</b>		
Unit	Topics	No. of Lectures
<b>I</b>	Values – Importance, Sources of Value Systems, Types, Values, Loyalty and Ethical Behaviour, Values across Cultures; Business Ethics – Nature, Characteristics and Needs, Ethical Practices in Management.	17
<b>II</b>	The Ethical Value System – Universalism, Utilitarianism, Distributive Justice, Social Contracts, Individual Freedom of Choice, Professional Codes; Culture and Ethics – Ethical Values in different Cultures, Culture and Individual Ethics.	26
<b>III</b>	Law and Ethics – Relationship between Law and Ethics, Other Bodies in enforcing Ethical Business Behaviour, Impact of Laws on Business Ethics; Social Responsibilities of Business – Environmental Protection, Fair Trade Practices, Fulfilling all National obligations under various Laws, Safeguarding Health and well- being of Customers.	16
<b>IV</b>	Corporate Governance: Issues, need, corporate governance code, transparency & disclosure, role of auditors, board of directors and shareholders; Global issues of governance, accounting and regulatory framework, corporate scams, committees in India and	16

abroad, corporate social responsibility.

**Suggested Readings:**

1. Kitson Alan- Ethical Organisation, Palgrave
2. L. T. Hosmer : The Ethics of Management, Universal Book.
3. D. Murray : Ethics in Organizational, Kogan Page.
4. S. K. Chakraborty : Values and Ethics in Organisation, OUP

Note- **Latest edition of the text books should be used.**

This course can be opted as an elective by the students of following subjects:

**Open for all**

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

<b>Assessment and Presentation of Assignment</b>	<b>(04 marks)</b>
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<b>Class Test-IV (Descriptive Questions)</b>	<b>(04 marks)</b>
<b>Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)</b>	<b>(05 marks)</b>

**Course prerequisites:** To study this course, a student may have **any subject in class12<sup>th</sup>**.

**Suggested equivalent online courses:**

There are lots of online certificate and diploma courses available in various universities and institutions.

**Further Suggestions:**

After completing B.Com. student has a vast choice in different fields where they can explore their inner talent. Job areas for commerce graduate are in Business Consultancies, Educational Institutes, Industrial Houses, Public Accounting Firms, Policy Planning, Foreign Trade, Banks, Budget Planning, Inventory Control, Merchant Banking, Marketing, Working Capital Management, Treasury and Forex Department, Investment Banking and so many for them explore further.

**Greater employment opportunities**

In many career sectors, such as Higher Education, Administration, public affairs, and social services, a master's degree is replacing a bachelor's as the minimum requirement for employment.

Earlier with a bachelor's degree like B.Com. one could secure an entry-level position as an admissions counselor, academic adviser, or student services coordinator. While holding a graduate degree is not a guarantee of ultimate success, it certainly opens many more doors for employment.

### **Plethora of Specialisation**

You may get options for specialisation during your bachelor's in Commerce degree. Some of them are Taxation, Marketing, Computers, etc. But, most of the times, there is a general degree i.e., B.Com. that provides knowledge in Commerce and Business. So, if you want to pursue education based on a specific industry or profession the Bachelor of Commerce programme targets a number of specialisations from Finance to Marketing to HR to Logistics and Supply Chain Management.

### **Helps in Overall Personality Development**

Pursuing a bachelor's degree can be one of the most exhilarating experiences, in fact, you have just started your journey in this competitive world and a bachelor's of commerce (B. Com) helps you face the world right after school. But a Master in Business Administration prepares you to suit yourself to the industry's needs. The curriculum is carefully knitted and includes workshops, seminars, projects, etc. that develops your overall personality.

### **Vast Career choice**

There are so many courses available for B.Com. Students such as M.Com., MBA, CA (Chartered Accountant), CS (Company Secretary), MCA and many of the diploma courses, etc. After completion of Bachelor in Commerce, an individual has the option to pursue higher studies as M-Com (Masters of Commerce) or MBA (Masters in Business Administration), both being postgraduate program focusing in Commerce, Accounting, Economics, and Management related subjects. Not only this Bachelor program also prepares students for CA (Chartered Accountant), CS (Company Secretary) and CMA (Cost and Management Accountant) as an advance career option in this field.

### **At the End of the whole syllabus any remarks/ suggestions:**

The whole syllabus of Undergraduate Commerce is divided into three parts. After first year (two semesters) completion the certificate awarded is called C.Com. (Certificate in Commerce), after two year (four semester) completion the diploma awarded is called D.Com. (Diploma in Commerce) and after three year (six semester) completion the bachelor degree of commerce awarded is called B. Com. (Bachelor of Commerce).