

PROGRAMME PROJECT REPORT
BACHELOR OF COMMERCE PROGRAMME
(3 Year)
(IN ACCORDANCE WITH NEP-2020)



SCHOOL OF MANAGEMENT STUDIES

U. P. RAJARSHI TANDON OPEN UNIVERSITY

PRAYAGRAJ

Proposed for Academic Session 2023-2024

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1. Bachelor's Degree Programme

The National Education Policy (NEP) 2020 envisions a new vision that enable an individual to study one or more specialized areas of interest at a deep level, and also develop capabilities across a range of disciplines including sciences, social sciences, arts,commerce, humanities, languages, as well as professional, technical, and vocational subjects. The NEP 2020 focuses on the formulation of expected learning outcomes for all higher education programmes. It states that “National Higher Education Qualifications Framework (NHEQF)” shall be align with the National Skills Qualifications Framework (NSQF) to ease the integration of vocational education into higher education. It also points out that higher education qualifications leading to a degree/diploma/certificate shall be described by the NHEQF in terms of Outcome Based Education (OBE).

The design of B.Com. under UGC Choice Based Credit System (CBCS) programme in line with NHEQF offers opportunities and avenues to learn core subjects but also to explore additional avenues of learning beyond the core subjects for holistic development of a learner.

The salient advantages of the choice-based credit system are as follows:

- CBCS allows learner to choose inter-disciplinary, intra-disciplinary courses, skill-oriented courses (even from other disciplines according to their learning needs, interests and aptitude) and have more flexibility.
- CBCS offers flexibility for learner to study at different times and at different institutions to complete one course (ease of mobility of learner). Credits earned at one institution can be easily transferred to other universities.
- Learner may undertake as many credits as they can cope with without repeating all the courses in a given semester if they fail in one/more courses.
- Shift in focus from the teacher-centric to learner-centric education.

The uniform grading system will also enable potential employers in assessing the performance of the learner. In order to bring uniformity in evaluation system and computation of the Cumulative Grade Point Average (CGPA) based on learner's performance in examinations, guidelines framed by the UGC are followed. Hence, adoption of NHEQF helps to overcome the gap between university degree and employability by introducing skills and competencies in the graduates.

2. B.Com. Programme

The structure and duration of undergraduate programme of Bachelor of Commerce in accordance with NEP 2020 includes multiple exit options within this period, with appropriate certifications:

- Level 5: A **Certificate** after completing 1 year (2 semesters) of study in the chosen discipline or field, including vocational and professional areas.
- Level 6: A **Diploma** after 2 years (4 semesters) of study.
- Level 7: A **Bachelor's** degree after 3-year (6 semesters) programme.

2.1 Programme Mission & Objectives

In line with the mission of the University to provide flexible learning opportunities to all, particularly to those who could not join regular colleges or universities owing to social, economic and other constraints, the 3-year Undergraduate Programme in Commerce, B.Com. aims at providing holistic and value-based knowledge and guidance to promote commercial temper in everyday life. The program offers a platform

to the learners to fulfill the eligible criteria in government and private sector. they need to become worthy accounting and management professionals.

The Programme aims at the following objectives:

1. To provide a sound academic base from which an advanced career in commerce, trade and economics can be developed.
2. To provide basic understanding about commerce and trade among learners.
3. To develop academically competent and professionally motivated personnel, equipped with objective, critical thinking, right moral and ethical values that compassionately foster commercial and economic temper with a sense of social responsibility.
4. To enable learner to become globally competent.
5. To inculcate entrepreneurial skills among learners.

2.2 Relevance of the Programme with Mission and Goals

The 3-year Undergraduate Programme in Commerce (B.Com.) is designed with the objective of equipping learners to cope with the emerging trends and challenges in the commercial domain. In congruence with goals of the University the Programme also focuses to provide skilled manpower to the society to meet global demands. The Programme is designed with three major subjects (Discipline Specific Core Courses and Discipline Specific Electives Courses) so that a successful learner can go for higher studies in any one of the major subjects of his/ her choice. The Programme also aims at making the learners fit for taking up various jobs.

2.3 Nature of Prospective Target Group of Learners

The Programme is targeted to all individuals looking to earn a graduation degree for employment, further higher education, promotion in career and professional development. B.Com is a three year Programme consisting of six semesters designed to bridge the gap between the industry and the academia. The Programme offers courses which are a blend of commerce, accounts, management, marketing, finance, banking, auditing and economics. This Programme aims at inculcating essential skills as demanded by industry, trade and commerce through an interactive learning process. The curriculum has been designed to cater to the ever changing demands of commerce along with necessary inputs from the industry, trade and commerce. B.Com Programme is meant to heighten technological know-how, to train students to become industry specialists, to provide research-based training.

2.1 Appropriateness of Programme to be conducted in ODL mode to acquire specific skills & competence

| Learning outcomes after Level 5 | | |
|---------------------------------|-----------------------------|---|
| Learning Outcomes | Elements of the descriptor | Level 5 (Undergraduate Certificate) |
| LO 1 | Knowledge and understanding | <ul style="list-style-type: none"> • Knowledge of facts, concepts, principles, theories, and processes in multidisciplinary areas in commerce. • Understanding of the linkages between various disciplines. |

| | | |
|------|--|---|
| LO 2 | Skills required to perform and accomplish tasks | <ul style="list-style-type: none"> • Acquire cognitive and scientific skills for selecting and using relevant methods, tools, and materials to assess the appropriateness of approaches to solving problems associated with the commerce. |
| LO 3 | Application of knowledge and skills | <ul style="list-style-type: none"> • Apply the acquired knowledge, and a range of cognitive and practical skills to select and use basic methods, tools, materials, and information to generate solutions to specific problems relating to the commerce. |
| LO 4 | Generic learning outcomes | <ul style="list-style-type: none"> • Listen carefully, read texts related to the commerce accounting, management, marketing, finance, banking and present information in a clear and concise manner. • Express thoughts and ideas effectively in writing and orally and present the results/findings of the study and learning carried out in a clear and concise manner to different groups. • Meet own learning needs relating to the commerce. • Pursue self-directed and self-managed learning to upgrade knowledge and skills required to pursue higher level of education and training. • Gather and interpret relevant quantitative and qualitative data to identify problems, • Critically evaluate the essential theories, policies, and practices by following scientific approach to knowledge development and take actions to generate solutions to specific problems associated with the commerce. • Make judgement and take decision, based on analysis of data and evidence, for formulating responses to issues/problems associated with the commerce. |
| LO 5 | Constitutional, humanistic, ethical and moral values | <ul style="list-style-type: none"> • Embrace constitutional, humanistic, ethical, and moral values and practice these values in real-life situations. |
| LO 6 | Employment ready skills, and entrepreneurship skills and mindset | <ul style="list-style-type: none"> • Perform effectively in a defined job relating to the commerce. • Ability to exercise responsibility for the completion of assigned tasks. |

| Learning outcomes after Level 6 | | |
|--|--|--|
| Learning Outcomes | Elements of the descriptor | Level 6 (Undergraduate Diploma) |
| LO 1 | Knowledge and understanding | <ul style="list-style-type: none"> • Theoretical and technical knowledge in multidisciplinary contexts, • Deeper knowledge and understanding of one of the learning areas and its underlying principles and theories, • Procedural knowledge required for performing skilled or paraprofessional tasks associated with the chosen fields of learning. |
| LO 2 | Skills required to perform and accomplish tasks | <ul style="list-style-type: none"> • Cognitive and technical skills required for performing and accomplishing complex tasks relating to the chosen fields of learning. • Cognitive and technical skills required to analyse and synthesize ideas and information from a range of sources. • Act on information to generate solutions to specific problems associated with the chosen fields of learning. |
| LO 3 | Application of knowledge and skills | <ul style="list-style-type: none"> • Apply the acquired specialized or theoretical knowledge, and a range of cognitive and practical skills to gather quantitative and qualitative data, |
| LO 4 | Generic learning outcomes | <ul style="list-style-type: none"> • Listen carefully, read texts analytically and present complex information in a clear and concise manner, • Communicate in writing and orally the information, arguments, and results of the experiments and studies conducted accurately and effectively. • Critically evaluate the essential theories, policies, and practices by following scientific approach to knowledge development. • Make judgement and take decision, based on the analysis and evaluation of information, for determining solutions to a variety of Unpredictable problems. |
| LO 5 | Constitutional, humanistic, ethical and moral values | <ul style="list-style-type: none"> • Embrace constitutional, humanistic, ethical, and moral values, and practice these values in life, |
| LO 6 | Employment ready skills, and entrepreneurship skills and mindset | <ul style="list-style-type: none"> • Take up job/employment or professional practice requiring the exercise of full personal responsibility for the completion of tasks and for the outputs of own work. • Exercise self- management within the guidelines of study and work contexts. • Supervise the routine work of others, taking some responsibility for the evaluation and improvement of work or study activities. |

| Learning outcomes after Level 7 | | |
|--|--|--|
| Learning Outcomes | Elements of the descriptor | Level 7 (Bachelor in commerce) |
| LO 1 | Knowledge and understanding | <ul style="list-style-type: none"> • Comprehensive, factual, theoretical, and specialized knowledge in multidisciplinary contexts with depth in the underlying principles and theories. • Knowledge of the current and emerging issues and developments. |
| LO 2 | Skills required to perform and accomplish tasks | <ul style="list-style-type: none"> • Cognitive and technical skills required for performing and accomplishing complex tasks to evaluate and analyse complex ideas. • Cognitive and technical skills required to generate solutions to specific problems. |
| LO 3 | Application of knowledge and skills | <ul style="list-style-type: none"> • Apply the acquired specialized technical or theoretical knowledge, and cognitive and practical skills to gather and analyse quantitative/ qualitative data to assess the appropriateness of different approaches to solving problems, |
| LO 4 | Generic learning outcomes | <ul style="list-style-type: none"> • Listen carefully, to read text related to the chosen fields of learning analytically and present complex information in a clear and concise manner to different groups/audiences. • Communicate in writing and orally the constructs and methodologies adopted for the studies undertaken relating to the chosen fields of learning, • Critically evaluate evidence for taking actions to generate solutions to specific problems based on empirical evidence. • Make judgement and take decisions based on the analysis and evaluation of information for formulating responses to problems, including real-life problems, |
| LO 5 | Constitutional, humanistic, ethical and moral values | <ul style="list-style-type: none"> • Embrace the constitutional, humanistic, ethical, and moral values, and practice these values in life. • Identify ethical issues in commerce. • Formulate coherent arguments about ethical and moral issues, including environmental and sustainable development issues. • follow ethical practices in all aspects of research and development |
| LO 6 | Employment ready skills, and entrepreneurship skills and mindset | <ul style="list-style-type: none"> • Knowledge and essential skills set and competence that are necessary to: take up a professional job and professional practice, • Entrepreneurship skills and mindset required for setting up and running an economic enterprise or pursuing self-employment • Exercise management and supervision in the contexts of work or study activities involving unpredictable work processes and working environment |

2.2 Instructional Design

2.2.1 3-year B.Com. Programme Structure

The University follows the credit system in all its programmes. One credit is equal to 30 hours of learner's study time which is equivalent to 15 lectures in conventional system. To earn a Bachelor's Degree, a learner has to earn 120 credits in minimum six semesters (three years) with 20 credits per semester. For earning 120 credits, a learner has to opt from the following categories of courses:

- (a) Discipline Specific Core Courses
- (b) Discipline Specific Electives Courses (DEC)
- (c) Ability Enhancement Compulsory Courses (AECC)
- (d) Skill Enhancement Courses (SEC)

Programme Structure of B.COM. Programme under NHEQF

| Level | Year | Sem | Course 1 | | Course 2 | | Course 3 | | Ability Enhancement Compulsory Course (AECC) | | Skill Enhancement Course (SEC) | | Discipline Specific Elective Course (DEC) | | Literature Survey/ Research Project/VIVA VOCE | | Total credit |
|---------------------|------|-----------------|---|--------|---|--------|---|--------|--|--------|--------------------------------|--------|---|--------|---|--------|--------------|
| | | | Discipline Specific Core papers with credit | | Discipline Specific Core papers with credit | | Discipline Specific Core papers with credit | | paper | credit | paper | credit | paper | credit | paper | credit | |
| | | | paper | credit | paper | credit | paper | credit | | | | | | | | | |
| 5 | 1 | 1 st | B.Com 101 | 4 | B.Com102 | 4 | B.Com103 | 4 | AECHD | 4 | SEC RM | 4 | --- | - | --- | | 20 |
| | | 2 nd | B.Com201 | 4 | B.Com202 | 4 | B.Com203 | 4 | AECHRD | 4 | SECS M | 4 | ---- | - | ---- | | 20 |
| 6 | 2 | 3 rd | B.Com301 | 4 | B.Com302 | 4 | B.Com303 | 4 | AECE A | 4 | SESP | 4 | ---- | - | --- | | 20 |
| | | 4 th | B.Com401 | 4 | B.Com402 | 4 | B.Com403 | 4 | AECDM | 4 | SEINS | 4 | ----- | - | ---- | | 20 |
| 7 | 3 | 5 th | B.Com501 | 4 | B.Com502 | 4 | B.Com503 | 4 | -- | | -- | | B.Com504 | 4 | B.Com505 | 4 | 20 |
| | | 6 th | B.Com601 | 4 | B.Com602 | 4 | B.Com603 | 4 | -- | | -- | | B.Com604 | 4 | B.Com605 | 4 | 20 |
| Total credit | | | 24 | | 24 | | 24 | | 16 | | 16 | | 08 | | 08 | | 120 |

Explanation of terms used for categorization of courses:

- A. **Discipline Specific Core Courses(DSC):** A course, which should compulsorily be studied by a learner as a core requirement is termed as a Core course.
- B. **Elective Course (DE):** Generally, a course which can be chosen from a pool of courses and which may be very specific or specialized or advanced or supportive to the discipline/ subject of study or which provides an extended scope or which enables an exposure to some other discipline/subject/domain or nurtures the candidate’s proficiency/skill is called an Elective Course. The Elective course may be offered in following types:
 - a) **Discipline Specific Elective Course (DCE):** Elective courses may be offered by the main discipline/subject of study is referred to as Discipline Specific Elective.

Industrial Training/ Survey/ Research Project/ Field Work/Apprenticeship/ Dissertation/Internship: An elective course designed to acquire special/advanced knowledge, such as supplement study/support study to a project work, and a learner studies such a course on his own with an advisory support by a counsellor/faculty member. Currently, Literature survey and Research Project in 5th semester respectively is offered under code; **BCOM505**. In 6th semester **BCOM 605 Viva-Voce is compulsory. The project and Viva-Voce will be of 100 marks each. Evaluated in the main campus. The Project will be submitted with the assignment work. The last date of submitting the mini project will be same as of assignment submission date.**

- C. **Ability Enhancement Compulsory Courses (AECC):** AECC may be of two kinds: Ability Enhancement Courses (AEC) and Skill Enhancement Courses (SEC). “AECC” courses are the courses based upon the content that leads to knowledge enhancement. SEC courses are value-based and/or skill-based and are aimed at providing hands-on-training, competencies and skills.
 - (a) **Ability Enhancement Courses (AEC):** English Communication/Hindi Communication, Human Rights and Duties/Health & Hygiene, Environmental Science/Solid Waste Management, Disaster Management/Nutrition for Community.

| Semester | Ability Enhancement Courses (AECC) |
|----------|--|
| 1 | Ability Enhancement Course in Hindi [AECHD] OR Ability Enhancement Course in English [AECEG] |
| 2 | Ability Enhancement Course in Human Rights and Duties [AECHRD] |
| 3 | Ability Enhancement Course in Environment Awareness [AECEA] |
| 4 | Ability Enhancement Course in Disaster Management [AECDM] |

Skill Enhancement Courses (SEC): These courses may be chosen from a pool of courses designed to provide value-based and/or skill-based knowledge. In B.COM. programme. Presently we are not offering options to choose from pool, however courses are fixed for respective semesters.

| Semester | Skill Enhancement Course(SEC) |
|----------|---|
| 1 | Skill Enhancement Course in Retail Management[SECRM] |
| 2 | Skill Enhancement Course in Sales Management[SECSM] |
| 3 | Skill Enhancement Course in Secretarial Practices[SESP] |
| 4 | Skill Enhancement Course in Insurance[SEINS] |

2.2.2 Course curriculum: The details of syllabus is given in Appendix-I

2.2.3 Language of Instruction:HINDI .However, learner can write assignment and give Term End Examination (TEE) either in Hindi or English.

2.2.4 Duration of the Programme

Minimum duration in years: 03 Maximum duration in years: 06

2.2.5 Faculty & Support Staff requirement

Professor (1), Associate Professor (2), Assistant Professor (2) and support staff (1)

2.3 Instructional Delivery Mechanisms

The Open University system is more learner-oriented, and the student is an active participant in the teaching-learning process. Most of the instructions are imparted through distance rather than face-to-face communication.

The University follows a multi-media approach for instruction. It comprises of:

- self-instructional printed material (Self Learning Material)
- audio and video lectures
- face-to-face counselling
- assignments
- laboratory work
- Project work in some courses
- teleconference/web conference
- Web Enabled Academic Support Portal
- e-GYANSANGAM (Open Educational Repository)

2.3.1 Self-Learning Material

The Self Learning Material (SLMs) are prepared in line with the UGC guidelines on preparation of SLMs. The prepared study materials are self-instructional in nature.

The course material is divided into blocks. Each block contains a few units. Lessons, which are called Units, are structured to facilitate self-study. The units of a block have similar nature of contents. The first page of each block indicates the numbers and titles of the units comprising the block. In the first block of each course, we start with course introduction. This is followed by a brief introduction to the block. After the block introduction, emphasis is given on contribution of ancient Indian knowledge into that specific course. Next, each unit begins with an introduction to talk about the contents of the unit. The list of objectives are outlined to expect the learning based outcome after working through the unit. This is followed by the main body of the unit, which is divided into various sections and sub-sections. Each unit is summarized with the main highlights of the contents.

Each unit have several “Check Your Progress” Questions and Terminal Questions /exercises. These questions help the learner to assess his/her understanding of the subject contents. At the end of units, additional references/books/suggested online weblink for MOOCs/Open Educational Resources for additional reading are suggested.

2.3.2 Audio and Video lectures

Apart from SLM, audio and video lectures have been prepared for some courses. The audio-video material is supplementary to print material. The video lectures are available at YouTube channel of university

| | |
|--|--|
| <p>ACCOUNTING https://youtu.be/MHoxm38KZ_g https://youtu.be/Y5AHIEBh-Ds https://youtu.be/VQcxfkIRIzU</p> | <p>ELEMENTS OF STATISTICS https://youtu.be/pubpboman54 https://youtu.be/rmGWxV7WWEQ https://youtu.be/MHoxm38KZ_g https://youtu.be/Y5AHIEBh-Ds https://youtu.be/VQcxfkIRIzU</p> |
| <p>MANAGEMENT THEORY https://youtu.be/USr6ZW01mP4 https://youtu.be/MP45_TiSSas</p> | <p>ACCOUNTING https://youtu.be/pubpboman54 https://youtu.be/rmGWxV7WWEQ</p> |

2.3.3 Counselling Classes

The face to face (F2F) counselling classes are conducted at head quarter and study centers. The purpose of such a contact class is to answer some of questions and clarify the doubts of learner which may not be possible through any other means of communication. Well experienced counsellors at study centers provide counselling and guidance to the learner in the courses that (s)he has chosen for study. The counselling sessions for each of the courses will be held at suitable intervals throughout the whole academic session. The time table for counselling classes are displayed at head quarter as well as by the coordinator of study center, however, attending counselling sessions is not compulsory. It is noted that to attend the counselling sessions, learner has to go through the course materials and note down the points to be discussed as it is not a regular class or lectures.

2.3.4 Assignments

The purpose of assignments is to test the comprehension of the learning material that learner receives and also help to get through the courses by providing self-feedback to the learner. The course content given in the SLM will be sufficient for answering the assignments.

Assignments constitute the continuous evaluation component of a course. The assignments are available at the SLM section of the home page of university website. In any case, learner has to submit assignment before appearing in the examination for any course. The assignments of a course carry 30% weightage while 70% weightage is given to the term-end examination (TEE). The marks obtained by learner in the assignments will be counted in the final result. Therefore, It is advised to take assignments seriously. However, there will be no written assignments for Lab courses.

2.3.5 Project

Project are an integral component of the B.Com. programme. The project will be from any area related to the subject Importance has been given to the utility of an areas with respect to real life experience, development of experimental skills, and industrial applications. Project worth 4

credits will require full-time activity of the learner for a week. During this time a student has to work for around 60 hours. Around 40 hours would be spent on observation and data collection work, calculations, preparations of records, viewing or listening to the video/audio programmes and the remaining time will be used for writing the project.

The project will be of at least 30 pages having a case study of any topic related to the subject opted in the respective semester.

2.3.6 Teleconference/Web conference

Teleconference/web conference, using done through ZOOM/webex in form of online special counselling sessions is another medium to impart instruction to and facilitate learning for a distance learner. The students concerned would be informed about the teleconferencing schedule and the place where it is to be conducted by sending bulk SMS.

2.3.7 Web Enabled Academic Support Portal

The University also provide Web Enabled Academic Support Portal to access the course materials, assignments, and other learning resources.

2.3.8 e-GYANSANGAM

The e-GYAMSANGAM (UPRTOU-OER REPOSITORY) is an open access platform for educational resources that rely on the concept of 5Rs namely; Reuse, Revise, Remix, Retain and Redistribute. Uttar Pradesh Rajarshi Tandon Open University in support with Commonwealth Educational Media Centre for Asia initiated the implementation of philosophy behind the NEP-2020 to provide equitable use of technology to support learners (SDG4). This not only ensure inclusive and equitable quality education opportunities but also provide faculty to repurpose high quality open educational resources (OER) such that innovative, interactive and collaborative learning environment is built. UPRTOU believes the philosophy of Antyoday (reaching to last person of the society) and facilitate the learner by providing Self Learning Materials, Lecture Notes, Audio/video Lectures, Assignments, Course materials etc. through face-to-face mode as well as distance mode. This e-GYANSANGAM depository will fulfill the educational facilities through equitable use of technology to the learners.

Objectives

- To provide low-cost access model for learners. To foster the policy of reaching to unreached.
- To break down barriers of affordability and accessibility of educational resources.
- To give faculty the ability to customize course materials for learners.
- To provide equal access to affordable technical, vocational and higher education resources (SDG 4.3).
- To provide ubiquitous access to anyone. This will facilitate the quick availability of educational resources and reduces time.
- To supplement Self Learning Material (SLM).
- To reduce the mentor-mentee gap as depository provide access to number of local access as well as global access to educational resources.

2.3.9 Learner Support Service Systems

(a) Study Centre

A Study Centre has following major functions:

- (i) **Counselling:** Counselling is an important aspect of Open University System. Face to face contact-cum-counselling classes for the courses will be provided at the Study Centre. The detailed programme of the contact-cum-counselling sessions will be sent to the learner by

the Coordinator of the Study Centre. In these sessions learner will get an opportunity to discuss with the Counsellors his/her problems pertaining to the courses of study.

- (ii) **Evaluation of Assignments:** The evaluation of Tutor Marked Assignments (TMA) will be done by the Counsellors at the Study Centre. The evaluated assignments will be returned to the learner by the Coordinator of Study Centre with tutor comments and marks obtained in TMAs. These comments will help the learner in his/her studies.
- (iii) **Library:** Every Study Centre will have a library having relevant course materials, reference books suggested for supplementary reading prepared for the course(s).
- (iv) **Information and Advice:** The learner will be given relevant information about the courses offered by the University. Facilities are also provided to give him/her guidance in choosing courses.
- (v) **Interaction with fellow-students:** In the Study Centre learner will have an opportunity to interact with fellow students. This may lead to the formation of self-help groups.

(b) Learner Support Services (LSS)

The University has formed an LSS cell at the head quarter. The LSS cell coordinate with the Study Centre to get rid of any problem faced by the learner.

2.4 Procedure for admissions, curriculum transaction and evaluation

2.4.1 Admission Procedure

- (a) The detailed information regarding admission will be given on the UPRTOU website and on the admission portal. Learners seeking admission shall apply online.
- (b) Direct admission to 3-year B.Com program is offered to the interested candidates.
- (c) **Eligibility:** 10+2 Or equivalent
- (d) **Programme Fee:** Rs. 5000 / year. The fee is deposited through online admission portal only.

2.4.2 Evaluation

The evaluation consists of two components: (1) continuous evaluation through assignments, and (2) term-end examination. Learner must pass both in continuous evaluation as well as in the term-end examination of a course to earn the credits assigned to that course. For each course there shall be one written Terminal Examination. The evaluation of every course shall be in two parts that is 30% internal weightage through assignments and 70% external weightage through terminal exams.

| | |
|------------------------------------|-------------------|
| (a) Theory course | Max. Marks |
| Terminal Examination | 70 |
| Assignment | 30 |
| Total | 100 |
| (b) Project | Max. Marks |
| Terminal Examination | 100 |
| (C) Comprehensive Viva Voce | 100 |

In comprehensive viva voce questions will be asked from the entire syllabus of B.Com.

The following 10-Point Grading System for evaluating learners' achievement is used for CBCS programmes:

10-Point Grading System in the light of UGC-CBCS Guidelines

| Letter Grade | Grade Point | % Range |
|---------------------|--------------------|--|
| O (Outstanding) | 10 | 91-100 |
| A+ (Excellent) | 9 | 81-90 |
| A (Very Good) | 8 | 71-80 |
| B+ (Good) | 7 | 61-70 |
| B (Above Average) | 6 | 51-60 |
| C (Average) | 5 | 41-50 |
| P (Pass) | 4 | 36-40 |
| NC (Not Completed) | 0 | 0-35 |
| Ab (Absent) | 0 | |
| Q | Qualified | Applicable only for Non-Credit courses |
| NQ | Not Qualified | |

Learner is required to score at least a 'P' grade (36% marks) in both the continuous evaluation (assignments) as well as the term-end examination. In the overall computation also, learner must get at least a 'P' grade in each course to be eligible for the B.COM. degree.

Computation of CGPA and SGPA

(a) Following formula shall be used for calculation of CGPA and SGPA

| | |
|--|---|
| For jth semester $SGPA (S_j) = \frac{\sum (C_i * G_i)}{\sum C_i}$ | where, C_i = number of credits of the i th course in j th semester G_i = grade point scored by the learner in the i th course in j th semester. |
| $CGPA = \frac{\sum (C_j * S_j)}{\sum C_j}$ | where, S_j = SGPA of the j th semester C_j = total number of credits in the j th semester |

The CGPA and CGPA shall be rounded off up to the two decimal points. (For e.g., if a learner obtained 7.2345, then it will be written as 7.23 or if s(he) obtained 7.23675 then it be will written as 7.24)

CGPA will be converted into percentage according to the following formula:

$$\text{Equivalent Percentage} = \text{CGPA} * 9.5$$

(b) Award of Division

The learner will be awarded division according to the following table:

| Division | Classification |
|--------------------------|--------------------------------------|
| 1 st Division | 6.31 or more and less than 10 CGPA |
| 2 nd Division | 4.73 or more and less than 6.31 CGPA |
| 3 rd Division | 3.78 or more and less than 4.73 CGPA |

2.4.3 Multiple Entry and Multiple Exit options

The 3-year B.Com programme is an Outcome-Based Education (OBE) for qualifications of different types. The qualification types and examples of title/nomenclature for qualifications within each type are indicated in following **Table 1**

| Level | Qualification title | Programme duration | Entry Option | Exit option |
|-------|-----------------------------------|--|--|--------------------------------------|
| 5 | Certificate in Commerce | Programme duration: First year (first two semesters) of the B.comprogramme | 10+2 OR Equivalent | Awarded with Certificate in Commerce |
| 6 | Undergraduate Diploma in Commerce | Programme duration: First two years (first four semesters) of the B.COMprogramme | Undergraduate Certificate obtained after completing the first year (two semesters) of the B.COMprogramme | Awarded with Diploma Commerce |
| 7 | Bachelor in Commerce | Programme duration: First three years (first six semesters) of the of the B.COMprogramme | Undergraduate diploma obtained after completing two years (four semesters) of the B.COMprogramme | Awarded with Bachelor of Commerce |

2.5 Requirement of the laboratory support and Library Resources: Not Required

2.6 Cost estimate of the programme and the provisions

3-year B.Com programme consists of 28 courses and 1 project course and 1 viva voce. One course is of 4 credits which consists of approx. 16-20 units. The total approximated expenditure on the development of 28 courses is:

| S. No. | Item | Cost per Unit (writing & editing) | Total cost (Rs.) |
|--------------|--|-----------------------------------|------------------|
| 1 | Total no. of units in 28 courses = 448 | 4500 | 20160000 |
| 2 | BOS Meetings etc. | 100000 | 100000 |
| Total | | | 20260000 |

2.7 Quality assurance mechanism and expected programme outcomes

- (a) **Quality assurance mechanism:** The program structure is developed under the guidance of the Board of studies comprising external expert members of the concerned subjects followed by the School board. The program structure and syllabus is approved by the Academic Council of the University. The course structure and syllabus is reviewed time to time according to the feedback received from the stakeholders and societal needs.

The Centre for Internal Quality Assurance will monitor, improve and enhance effectiveness of the program through the following:

- ✓ Annual academic audit
- ✓ Feedback analysis for quality improvement
- ✓ Regular faculty development programs
- ✓ Standardization of learning resources
- ✓ Periodic revision of program depending upon the changing trends by communicating to the concerned school

(b) **Expected programme outcomes (POs)**

| | | |
|-------------------------------------|-------------|--|
| Knowledge and understanding | PO1 | Demonstrate a fundamental/coherent understanding of the academic field of commerce, its different learning areas and applications, and its linkages with related disciplinary areas/subjects |
| Skills related to specialization | PO 2 | Demonstrate skills involving the constructive use of knowledge in the subfields of physical and life commerce, and other related fields of commerce in a range of settings, including for pursuing higher studies related to the commerce. |
| Application of knowledge and skills | PO 3 | Identify and apply appropriate principles and methodologies to solve different types of problems with well-defined solutions. |
| | PO 4 | Apply knowledge of typical and atypical development across the lifespan of an individual |
| Generic learning outcomes | PO 5 | Communicate accurately the findings of the experiments/investigations while relating the conclusions/findings to relevant theories of commerce. |
| | PO 6 | Read texts and research papers analytically and present complex information and the findings of the experiments/investigations while relating the conclusions to relevant courses in commerce. |

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|---|--------------------------------------|
| Newly Introduced programme (No) | |
| Programme: | Bachelor in Commerce (B.COM.) |
| Year: NA | First Introduction year: 1999 |
| Revision of Programme (Yes) | |
| Initiation year of revision | Completion year of revision |
| 31.7.2022 | 04/03/2023 |
| Programme prerequisites: 10+2 or equivalent | |

Detailed Programme structure & syllabus

Academic Year: 2023-2024
Year Wise Structure & Syllabi Of Bachelor Of COMMERCE

| Year | Semester | Course Code | Paper Title | Type of Course | Max. Marks | Credits |
|--|--|--|---|----------------|-------------|-----------|
| I | 1 ST | Discipline Specific Core papers | | | | |
| | | B.COM -101 | BUSINESS ORGANIZATION | Theory | 100 | 4 |
| | | B.COM -102 | ACCOUNTANCY-I | Theory | 100 | 4 |
| | | B.COM -103 | ECONOMIC THEORY-I | Theory | 100 | 4 |
| | | Ability Enhancement Compulsory Courses(AECC) | | | | |
| | | AECHD | Ability Enhancement Course in Hindi [AECHD] | Theory | 100 | 4 |
| | | OR | OR | | | |
| | | AECEG | Ability Enhancement Course in English [AECEG] | | | |
| | Skill Enhancement Course(SEC) | | | | | |
| | SECRM | Skill Enhancement Course in Retail Management(SECRM) | Theory | 100 | 4 | |
| | 2 ND | Discipline Specific Core papers | | | | |
| | | B.COM -201 | Elements of statistics | Theory | 100 | 4 |
| | | B.COM -202 | ELEMENTS OF COSTING | Theory | 100 | 4 |
| | | B.COM -203 | BUSINESS ENVIRONMENT | Theory | 100 | 4 |
| Ability Enhancement Compulsory Courses (AECC) | | | | | | |
| AECHRD | | Ability Enhancement Course in Human Rights and Duties [AECHRD] | Theory | 100 | 4 | |
| Skill Enhancement Course(SEC) | | | | | | |
| SECSM | Skill Enhancement Course in Sales Management [SECSM] | Theory | 100 | 4 | | |
| Total Max. Marks/Credit | | | | | 1000 | 40 |

| Year | Semester | Course Code | Paper Title | Type of Course | Max. Marks | Credits | |
|---------------------------------------|-----------------|--|---|----------------|-------------|-----------|--|
| II | 3 RD | Discipline Specific Core papers | | | | | |
| | | B.COM-301 | ECONOMIC THEORY-II | Theory | 100 | 4 | |
| | | B.COM-302 | ELEMENTS OF INCOME TAX | Theory | 100 | 4 | |
| | | B.COM -303 | HUMAN RESOURCE MANAGEMENT | Theory | 100 | 4 | |
| | | Ability Enhancement Compulsory Courses (AECC) | | | | | |
| | | AECEA | Ability Enhancement Course in Environment Awareness [AECEA] | Theory | 100 | 4 | |
| | | Skill Enhancement Course (SEC) | | | | | |
| | | SESP | Skill Enhancement Course in Secretarial Practices [SESP] | | | | |
| | 4 TH | Discipline Specific Core papers | | | | | |
| | | B.COM-401 | ELEMENTS OF AUDITING | Theory | 100 | 4 | |
| | | B.COM-402 | GOODS AND SERVICES TAX | Theory | 100 | 4 | |
| | | B.COM-403 | BUSINESS COMMUNICATION | Theory | 100 | 4 | |
| | | Ability Enhancement Compulsory Courses | | | | | |
| | | AECDM | Ability Enhancement Course in Disaster Management [AECDM] | Theory | 100 | 4 | |
| Skill Enhancement Course (SEC) | | | | | | | |
| SEINS | | Skill Enhancement Course in Insurance [SEINS] | Theory | 100 | 4 | | |
| Total Max. Marks/Credit | | | | | 1000 | 40 | |

| Year | Semester | Course Code | Paper Title | Type of Course | Max. Marks | Credits | |
|---|-----------------|---|--|----------------|-------------|-----------|--|
| III | 5 TH | Discipline Specific Core papers | | | | | |
| | | B.COM-501 | PRINCIPLES OF MANAGEMENT | Theory | 100 | 4 | |
| | | B.COM-502 | MONEY, BANKING AND FINANCIAL INSTITUTIONS | Theory | 100 | 4 | |
| | | B.COM-503 | ACCOUNTANCY-II | Theory | 100 | 4 | |
| | | Discipline Specific Elective Course(DEC) | | | | | |
| | | B.COM- 504 | FINANCIAL MANAGEMENT | Theory | 100 | 4 | |
| | | Literature Survey/Research Project/VIVA VOCE | | | | | |
| | | B.COM -505 | Project | Theory | 100 | 4 | |
| | 6 TH | Discipline Specific Core papers | | | | | |
| | | B.COM- 601 | MERCANTILE LAW | Theory | 100 | 4 | |
| | | B.COM -602 | COMPANY LAW | Theory | 100 | 4 | |
| | | B.COM- 603 | MARKETING MANAGEMENT | Theory | 100 | 4 | |
| | | Discipline Specific Elective Course(DEC) | | | | | |
| | | B.COM - 604 | Entrepreneurship and Small Business Management | Theory | 100 | 4 | |
| Literature Survey/Research Project/VIVA VOCE | | | | | | | |
| B.COM 605 | VIVA VOCE | VIVA-VOCE | 100 | 4 | | | |
| Total Max. Marks/Credit | | | | | 1000 | 40 | |
| YEAR (I+II+III)Total Max. Marks/Credit | | | (1000+1000+1000)=3000 | | 120 | | |

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| Programme: B.com | Year: First | Semester: I |
| Subject: B.com | | |
| Course Code: B.com-101 | Course Title: BUSINESS ORGANIZATION | |
| Course Objectives: The course aims to provide basic knowledge to the students about the organization and management of a business enterprise. | | |
| Course Outcomes: CO 1 To make learners aware about concept of business CO2 To make learners enhance their capabilities and skills CO3To develop new skills in the learners needed in business CO4 To make learners aware with best practices adopted in the business CO 5 To provide practical knowledge of the subject | | |
| Credits: 04 | Type of Course: Core | |
| Max. Marks: 100 | Min. Passing Marks: 36 | |
| BLOCK-I | Basic Concepts and Forms of Business Organization | |
| UNIT-01 | Nature and Scope of Business Human activities, business, essential features of business, objectives of business, business distinguished from profession and employment, classification of business, industry classification of industry, commerce trade, aids to trade, organization. | |
| UNIT-02 | Forms of Business Organization-I Sole trader organizations main features, merits and limitations, partnership form of organization main features, classification of partners, partnership deed, merit and limitations, joint Hindu family firm, company form of organization main features, classification of companies, merits and limitations, cooperative form of organization main features, classification of cooperatives, merits and limitations. | |
| UNIT-03 | Forms of Business Organization-II Requisites of an ideal form of business organization, comparison of various forms of organizations, criteria for the choice of organization criteria at the time of starting a business, criteria at the time of expansion, choice of form of organization. | |
| UNIT-04 | Business Promotion- An entrepreneur, entrepreneurship, characteristics of an entrepreneur, functions of an entrepreneur, promotion distinction between entrepreneur and promoter, types of promotion of different types of organization proprietary concern, partnership firm, joint stock company, cooperative society. | |
| BLOCK-II | Finance of Business | |
| UNIT-05 | Methods of Raising Finance- Need for and importance of finance, types of financial needs fixed capital and working capital, long term capital and short term capital, capital structure ownership capital, borrowed capital, meaning of capital structure, factors determining the capital structure, methods of raising capital issue of shares, issue of debentures, loans from financial institutions, loan from commercial banks, public deposits, retention of profits, trade credit, | |

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| | factoring, discounting bills of exchange, bank overdraft and cash credit. |
| UNIT-06 | Sources of long term finance and underwriting- Nature and importance of long term finance, sources of long term finance capital market, special financial institutions, leasing companies, foreign sources, retained profit, underwriting. |
| UNIT-07 | Stock Exchanges- What is a stock exchange?, functions of stock exchanges, method of trading on stock exchange, types of dealing in a stock exchange, some important terms, listing of securities on a stock exchange, speculation and stock exchange, factors affecting prices in a stock exchange, advantages, regulation and control of stock exchanges. |
| BLOCK-III | Marketing |
| UNIT-08 | Advertising- Meaning of advertising, difference between advertisement and publicity what is publicity, how does advertisement differ from publicity? Objectives of advertisement, role of advertising in the society arguments against advertising, arguments in support of advertisement, essentials of an effective advertisement, features relating to the message, features relating to consumer reach. |
| UNIT-09 | Advertising Media- Meaning and importance of media, types of media and their characteristics press media, radio, television, outdoor media, direct mail, miscellaneous, requisites of an ideal medium, evaluation of media, role of advertising agencies. |
| UNIT-10 | Home trade and channels of distribution- Home trade and distribution system, meaning of channels of distribution, functions of channels of distribution, channels of distribution used channels of distribution used for consumer goods, channels of distribution used for industrial goods, factors influencing the choice of channel, types of middlemen functional middlemen, merchant middlemen, role of middlemen. |
| UNIT-11 | Wholesalers and retailers- Meaning of wholesaler, importance of wholesalers, types of wholesalers, functions of wholesalers, manufacturers, services to retailers, elimination of wholesalers, meaning and importance of retailing, functions of retailers, services of retailers, fixed shop retailers small scale retail shops, large scale retail shops. |
| UNIT-12 | Procedure for import and export trade- Meaning of foreign trade, types of foreign trade importance of foreign trade, problems in foreign trade, India's foreign trade performance, regulations governing foreign trade, export trade procedure, import trade procedure. |
| BLOCK-IV | Business Combination |
| UNIT-13 | Business Combinations-I- Meaning of combination causes of business combinations, consequences of business combinations benefits of business combinations, evils of business combinations, control of monopoly. |
| UNIT-14 | Business Combinations-II- Types of business combinations horizontal combinations, vertical combinations, lateral combinations, diagonal combinations, circular combinations, forms of combinations, associations, federations, consolidations. |
| UNIT-15 | Feasibility of Business- Meaning of business, need for feasibility study, factors determining the feasibility of |

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| | business, feasibility reports technical feasibility, economic feasibility, financial feasibility, economic feasibility, managerial feasibility. |
| BLOCK-V | (Government and business) |
| UNIT-16 | Government in Business- Reasons underlying government control over private business, instruments of government control, why does the government participate in business? Basic reasons, ideological reasons, what is a public enterprise?, features and objectives of public enterprises, performance of public enterprises, contribution of public enterprises, problems of public enterprises. |
| UNIT-17 | Forms of organization in public enterprises- Departmental organization features, merits, limitations, public corporation features, merits, imitations, government company features, distinction between government and non-government companies, merits, limitations comparison of the forms of organization. |
| UNIT-18 | Public Utilities- Meaning of public utility, features of public utility, organization and management of public utilities, pricing policy of public utilities, sales policy of public utilities, public control and state regulation. |
| Suggested Readings: Kaul, V.K., Business Organisation and Management, Pearson Education, New Delhi 2. Chhabra, T.N., Business Organisation and Management, Sun India Publications, New Delhi, 3. Gupta CB, Modern Business Organisation, Mayur Paperbacks, New Delhi 4. Koontz and Wehrich, Essentials of Management, McGraw Hill Education. 5. Basu, C. R., Business Organization and Management, McGraw Hill Education. 6. Jim, Barry, John Chandler, Heather Clark; Organisation and Management, Cengage Learning | |
| Suggested online courses (MOOCs) Any course offered in MOOCS/ Swayam Portal conducted by UGC, IIMS or IGNOU shall be consider for the credit transfer. The title of the course must be same as the one in which credit transfer is applied for. Note: Latest edition of the text books should be used. | |

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| Programme: B.com | Year: First | Semester: I |
| Subject: B.com | | |
| Course Code: B.com-102 | Course Title: Accountancy-I | |
| Course Objectives: The objective of this paper is to help students to acquire conceptual knowledge of the accounting and to impart skills for recording various kinds of business transactions. | | |
| Course Outcomes: CO 1 To make learners aware about accounting practices. CO 2 To make learners enhance their capabilities and skills. CO 3 To make learners aware with best practices adopted in the industry in the field of accounting. CO 4 To make learners aware with new rules and regulations adopted by the industry made by the government. CO 5 To provide practical knowledge of the subject. CO6 To develop analytical skills of learners. | | |
| Credits: 04 | Type of Course: Core | |
| Max. Marks: 100 | Min. Passing Marks: 36 | |
| BLOCK-I | ACCOUNTING FUNDAMENTAL | |
| UNIT-1 | BASIC CONCEPTS OF ACCOUNTING- Accounting - an overview – objectives of accounting, definition and scope of accounting, book-keeping, accounting and accountancy, parties interested in accounting information, branches of accounting, advantages of accounting, limitations of , accounting , basic accounting concepts – concepts to be observed at the recording stage, concepts to be observed at the reporting stage, systems of book-keeping – double entry system, single entry systems, What is an account?, classification of accounts, rules of debit and credit, accounting process. | |
| UNIT-2 | THE ACCOUNTING PROCESS- Journal- transactions relating to goods, receipts and payments by cheques, transactions relating to bad debts, ledger-posting into ledger, balancing ledger accounts, significance of balances, trail balance, opening entry. | |
| UNIT-3 | CASH BOOK AND RECONCILIATION- Sub-division of journal, cash book-single column cash book, two column cash book, three column cash book, bank reconciliation statement- causes of difference, what is bank reconciliation statement?, preparation of bank reconciliation statement, when there is an overdraft?, adjusting the cash book balance, advantages of bank reconciliation statement, petty cash book-impres system, recording and posting the petty cash book | |
| UNIT-4 | OTHER SUBSIDIARY BOOKS- Special purpose subsidiary books- purchase journal, purchases returns journal, sales returns journal, proper | |
| UNIT-5 | BILLS OF EXCHANGE- Types of instruments of credit- bill of exchange promissory note, distinction between bill of exchange and promissory note, term and dye date of a bill, treatment of bill by the holder and its accounting- retaining the bill, discounting the bill with the bank, endorsing | |

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| | the bill, retiring the bill accommodation bills, bills sent for collection, bill book- recording in bills receivable journal and its pisting, recording in bills payable journal and its posting. |
| BLOCK-II | FINAL ACCOUNTS |
| UNIT-06 | CONCEPTS RELATING TO FINAL ACCOUNTS- Basic concepts relating to final accounts- going concern concept, accounting period concept, matching concept, conservatism concept, consistency concept, full disclosure concept, materiality concept, bases of accounting distinction between capital and revenue- capital and revenue- expenditure, deferred revenue expenditure, capital and revenue receipts. |
| UNIT-07 | FINAL ACCOUNTS-I Final accounts and trial balance, trading and profit and loss account- trading accounts, profit and loss accounts, closing entries, balance sheet, vertical presentation of final accounts, manufacturing account |
| UNIT-08 | FINAL ACCOUNTS-II Need for adjustments, treatment of adjustments in final accounts- closing stock, outstanding expenses, prepaid expenses, accrued income, received in advance, depreciation, interest on capital, interest on drawings, interest on drawings, interest of loan, bad debtors, provision for bad debts, provision for discount on debtors, provision for discount on creditors, manager's commission, abnormal loss of stock, drawings of goods by the proprietor, preparation of final accounts with adjustments, adjustments given in trial balance. |
| UNIT-09 | ERRORS AND THEIR RECTIFICATION- Types of errors- location of errors, rectification of errors- rectification of one-sided errors, rectification of two-sided errors, suspense account and rectification, effect of rectifying entries of profits. |
| BLOCK-III | CONSIGNMENT AND JOINT VENTURES |
| UNIT-10 | CONSIGNMENT ACCOUNT-I- Concepts of consignment-meaning of consignment, parties to consignment, features of consignment, distinction between sale and consignment, important terms in consignment, accounting treatment- book of consignor, book of consignee. |
| UNIT-11 | CONSIGNMENT ACCOUNT-II- Direct recording in the ledger, unsold stock-valuation of unsold stock accounting treatment of unsold stock, loss of goods-normal loss, abnormal loss, where normal and abnormal losses occur simultaneously. |
| UNIT-12 | CONSIGNMENT ACCOUNT-III- Concepts of invoice price, calculation of cost price and invoice price, loading- items which involve loading, adjustment of loading, accounting for goods sent at invoice price. |
| UNIT-13 | JOINT VENTURE ACCOUNTS- Meaning of joint venture, joint venture and consignment, joint venture and partnership, accounting treatment-recording in the book of one co-venturer, recording in the book of all co-venturers, memorandum joint venture account method, separate set of books. |
| BLOCK-IV | ACCOUNTS FROM INCOMPLETE RECORDS |
| UNIT-14 | SELF-BALANCING SYSTEM- Sub-division of ledger, how ledgers are made self-balancing - self-balancing the debtors |

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| | ledger, self-balancing the general ledger, some peculiar points, advantages of self-balancing systems, sectional balancing, ruling of subsidiary books. |
| UNIT-15 | ACCOUNTS FROM INCOMPLETE RECORDS-I- Single entry system, salient features of incomplete records, limitations, methods of ascertaining profits, net worth method- computation of net worth, computation of profits, partnership firms. |
| UNIT-16 | ACCOUNTS FROM INCOMPLETE RECORDS-II- Conversion method- full Conversion methods, abridged Conversion method, missing items and their ascertainment-opening capital, credit sales, credit purchases, preparation of final accounts, ascertaining sales with gross profit rate, memorandum trading accounts. |
| UNIT-17 | ACCOUNTS FROM INCOMPLETE RECORDS-III- Other missing items and their ascertainment- bills receivable received bills payable accepted, cash sales and cash purchases, preparation of final accounts, ascertaining sales with gross profit rate, memorandum trading account. |
| BLOCK-V | ACCOUNTS OF NON-TRADING CONCERNS, DEPRECIATION, PROVISIONS AND RESERVES |
| UNIT-18 | ACCOUNTS OF NON-TRADING CONCERNS-I- Accounting records of non-trading concerns, final accounts-receipts and payments account, income and expenditure account, balance sheet, some peculiar items. |
| UNIT-19 | ACCOUNTS OF NON-TRADING CONCERNS-II- Preparation of incomes expenditure account and balance sheet, preparation of receipts & payments account from income & expenditure account, preparation of balance sheets from receipts & payments and income & expenditure accounts, final accounts of professionals. |
| UNIT-20 | DEPRECIATION What is depreciation?, depreciation and other related concepts, causes of depreciation, objectives of providing depreciation, factors influencing depreciation, methods of recording depreciation, methods of providing depreciation-fixed instalment methods, diminishing balance method, difference between fixed instalment and diminishing balance methods, change of method. Annuity method, depreciation fund method, insurance policy method, revaluation method, depletion method, machine hour method, depreciation on different assets. |
| | Suggested Readings: 1 .Mukherjee& Hanif , Financial Accounting, Tata McGraw Hill Publication Company, New Delh, 2.S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi. 3. Deepak Sehgal. Financial Accounting. Vikas Publishing H House, New Delhi. 4. Bhushan Kumar Goyal and HN Tiwari, Financial Accounting, International Book House 5. Goldwin, Alderman and Sanyal, Financial Accounting, Cengage Learning. 6. Tulsian, P.C. Financial Accounting, Pearson Education. 7. Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India, New Delhi. 8. Shukla.S.M.FinancialAccounting,Sahitya bhavan publication house,Agara. Suggested online courses (MOOCs) Any course offered in MOOCs/ Swayam Portal conducted by UGC, IIMS or IGNOU shall be consider for the credit transfer. The title of the course must be same as the one in which credit transfer is applied for. |
| Note: Latest edition of the text books should be used | |

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| Programme: B.com | | Year: First | Semester: I |
| Subject: B.com | | | |
| Course Code: B.com-103 | | Course Title: ECONOMIC THEORY-I | |
| Course Objectives: The objective of the course is to acquaint the students with the concepts of microeconomics dealing with consumer behavior. The course also makes the student understand the supplyside of the market through the production and cost behavior of firms. | | | |
| Course Outcomes: O 1 To make learners aware about concept of economics. CO 2 To make learners enhance their capabilities and skills by knowing various laws given by economist. CO 3 To make learners aware with best practices adopted in the industry in the field of economics. CO 4 To develop new skills in the learners needed in the industry. CO 5 To develop analytical skills of learners. CO 6 To provide practical knowledge of the subject | | | |
| Credits: 04 | | Type of Course: Core | |
| Max. Marks: 100 | | Min. Passing Marks: 36 | |
| BLOCK-I | Fundamental Problem of Economic System and Basic Concepts | | |
| UNIT-1 | Fundamental Problems of Economic System An economic system- scarce means and unlimited wants, and economics system of economy, economic agents, factors of production-land, labour, capital, entrepreneurship, fundamental problems of an economy what to produce? How to produce? For whom to produce, the problem of growth, choice between public and private goods the problem of merit goods production possibility curve allocation of resources resource, allocation in a capitalist economy, resource allocation in a socialist economy, resource allocation in a mixed economy. | | |
| UNIT-2 | Basic Concepts- Preliminary economic vocabulary, economy as a system of circular flows economic methodology and economic laws inductive and deductive reasoning ceteris paribus equilibrium, positive versus normative economics microeconomics and macroeconomics, stocks and flows, statics economics and dynamic economics opportunity cost. | | |
| UNIT-3 | Economic Systems- Economic system, various economic systems, capitalism emergence of capitalism, features of capitalism, price mechanism and the working of a capitalism, economic, modern corporation in a capitalist economy, Socialism, building of socialism, features of socialism, role of planning in a socialist economy, Mixed economy features of mixed economy, a case for a mixed economy, limitations of a mixed economy. | | |
| BLOCK-II | Consumer Behaviour and the demand theory | | |
| UNIT-4 | Law of diminishing marginal utility and equimarginal utility- Utility, total utility, average utility and marginal utility, law of diminishing marginal utility, marginal utility of money diminishing marginal utility and demand for a commodity, the law of equimarginal utility, consumer's surplus. | | |
| UNIT-5 | Indifference Curve Analysis- Limitations of utility analysis, a scale of preferences, indifference curves, assumptions of indifference curves, properties of indifference curves, marginal rate of substitution, consumer's equilibrium, income consumption curve, price consumption curve, separation of income and substitution effects, derivation of consumer's demand curve, consumer's surplus, superiority of indifference curves analysis. | | |
| UNIT-6 | Consumer Demand- | | |

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| | The nature of demand, determinants of demand the demand schedule, the demand curve, the explanation of the law of demand, change in demand and change in quantity demanded. |
| UNIT-7 | Elasticity of demand- Concept of elasticity of demand, price elasticity of demand, income elasticity of demand, price cross elasticity of demand, measurement of price elasticity of demand, determinants of price elasticity of demand, determinants of price elasticity of demand, importance of price elasticity of demand. |
| UNIT-8 | The production function –I Meaning of production, the theory of production, relevance of the theory of production, the production function, fixed and variable inputs, the short and long run period, the law of variable proportions, fixed and variable proportions, statement of the law of variable proportions, total average and marginal product, three stages of production, the law of diminishing marginal returns. |
| UNIT-9 | The production function –II The laws of return to scale, statement of the laws of returns to scale, production function and returns to scale, isoquants, marginal rate of technical substitution, properties of and isoquant, least cost combination of factors, isoquants and laws of returns to scale, constant returns to scale, increasing returns to scale, diminishing returns to scale, economics and diseconomies of scale, economies of scale, diseconomies of scale. |
| UNIT-10 | Law of Supply and Elasticity of Supply- The concept of supply, the law of supply the supply function, the supply schedule, the supply curve, exceptions to the law of supply, changes in supply versus changes in quantity supplied, why supply curve shifts?, Elasticity of supply, concept and measurement, supply curves with different elasticity of supply. |
| UNIT-11 | Theory of Costs and Cost Curves - Theory of costs, economic costs, short run cost curves total, fixed and variable costs, marginal cost, cost schedule, total, fixed and variable cost curves, average, total, average fixed, average variable cost curves and marginal cost curve, shape of average variable cost curve? Long run cost curve, long run marginal cost, why u shaped long run average cost curve? Other costs. |
| BLOCK-IV | Theory of Price |
| UNIT-12 | Equilibrium Concept and Conditions- Terms-market, price, firm, industry, relation between output and revenue, determinants of structure of a market, who determines price: firm structure of a market, who determines price: firm or industry? Objectives of a firm, meaning of an industry? Objectives of a firm, meaning and equilibrium of a firm, conditions of equilibrium of a firm, equilibrium of industry relevance, conditions equilibrium and equality of demand and supply. |
| UNIT-13 | Perfect Competition- Meaning of perfect competition, characteristics, implications of the characteristics, price determination under perfect competition, and equilibrium of the firm short run, long run, supply curve of a firm under perfect competition short run, long run. |
| UNIT-14 | Monopoly- Meaning of monopoly, price determination under monopoly, monopoly equilibrium short run, long run, price discrimination under monopoly meaning, conditions of price discrimination, equilibrium under price discrimination, comparison of perfect competition and monopoly. |

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| UNIT-15 | Monopolistic Competition- Meaning and characteristics, demand curve and cost curves demand of revenue curves, cost curves, equilibrium of firm in short run introduction, equilibrium conditions, diagrammatic representation, equilibrium of firm in the long run introduction, equilibrium conditions, diagrammatic representation, equilibrium of firm and utilization of capacity meaning of capacity, excess capacity in short run, excess capacity in long run, equilibrium of firm: monopolistic competition Vs. perfect competition, equilibrium of firm: monopolistic Vs. monopoly. |
| UNIT-16 | Oligopoly- Meaning and characteristics of oligopoly, non collusive oligopoly sweezy's model (kinked demand curve) cournot's model, bertrand's model, stackelberg's model, collusive oligopoly what is collusion?, factors determining collusive oligopoly cartel, price leadership. |
| BLOCK-V | Distribution of Income |
| UNIT-17 | Theory of Distribution Alternative approaches to distribution of income, personal distribution, functional distribution, the classical theory of distribution rent, wages, interest, profit, the marginal productivity theory concepts of productivity, statement of the marginal productivity theory, assumptions of the marginal productivity theory. |
| UNIT-18 | Distribution of Income I: Wages and Interest- Wages competitive wages, Non-competitive wages, collective bargaining and wages trade unions and collective bargaining, collective bargaining and elimination of exploitation, interest functional of interest, variations among interest rates, nominal and real rates of interest, interest as the return on capital, Theories of interest. |
| UNIT-19 | Distribution of Income II: Rent and Profit- Theories of rent, rent of land, Economic rent and transfer earnings, quasi rent, profits concept of profits, sources of profits. |
| UNIT-20 | Inequality of Income- Income distribution some facts pertaining to income distribution, trends of inequality of income, measuring income inequality, causes of income inequality, problems of income inequality, income redistribution. |
| Suggested Readings: | |
| <ol style="list-style-type: none"> 1. Pindyck, R.S., D. L. Rubinfeld and P. L. Mehta; Microeconomics, Pearson Education. 2. N. Gregory Mankiw, Principles of Micro Economics, Cengage Learning 3. Maddala G.S. and E. Miller; Microeconomics: Theory and Applications, McGraw-Hill Education. 4. Salvatore, D. Schaum's Outline: Microeconomic Theory, McGraw-Hill, Education. 5. Case and Fair, Principles of Micro Economics, Pearson Education 6. Koutsiyannis, Modern Micro Economic Theory. 7. C Snyder, Microeconomic Theory: Basic Principles and Extensions, Cengage Learning 8. Bilas, Richard A., Microeconomics Theory: A Graphical Analysis, McGraw-Hill Education. 9. Paul A Samuelson, William D Nordhaus, Microeconomics, McGraw-Hill Education. 10. Amit Sachdeva, Micro Economics, Kusum Lata Publishers. | |
| Suggested online courses (MOOCs) Any course offered in MOOCs/ Swayam Portal conducted by UGC, IIMS or IGNOU shall be considered for the credit transfer. The title of the course must be same as the one in which credit transfer is applied for. | |

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| Programme: B.com | Year: FRIST | Semester: I |
| Subject: B.com | | |
| Course Code: B.com SECRM | Skill Enhancement Course in Retail Management (SECRM) | |
| Course Objectives: Retail Management deals with selling of goods and services to consumers. It involves a direct interactions with the customers and co-coordinating business activities from designing of a product to its delivery and post delivery services | | |
| Course Outcomes: | | |
| CO 1.Understanding of the retail history and its function | | |
| CO 2. Retail Formats application | | |
| CO 3.Buying process, retail market strategy and target market | | |
| CO 4.Growth strategy of retailing | | |
| CO 5.Choosing retail location and its evaluation | | |
| CO 6.Inventory management, Warehousing, Logistics in SCM About CRM | | |
| Credits: 04 | Type of Course: SEC | |
| Max. Marks: 100 | Min. Passing Marks: 36 | |
| BLOCK-I | INTRODUCTION TO THE WORLD OF RETAILING | |
| UNIT-1 | History of retail, | |
| UNIT-2 | Retail overview and present scenario | |
| UNIT-3 | Concept and Functions performed by retailers | |
| UNIT-4 | Emerging Trends and career opportunities in retailing | |
| BLOCK-II | TYPES OF RETAILERS: | |
| UNIT-5 | Retailer characteristics | |
| UNIT-6 | Retail Formats - Store based, Non-store based, Web based | |
| UNIT-7 | Various format within store based retailing e.g. specialty store | |
| UNIT-8 | hyper market, supermarket. | |
| BLOCK-III | BUYING DECISION PROCESS | |
| UNIT-9 | The buying process - need recognition, information search, evaluation of alternatives. | |

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| UNIT-10 | Social factors influencing the buying process family, reference groups and culture. |
| BLOCK-IV | RETAIL MARKET STRATEGY |
| UNIT-12 | Definition of retail and market strategy |
| UNIT-13 | Target market |
| UNIT-14 | Building a sustainable competitive advantage like - customers loyalty, location, human resource management, distribution and information system, vendor relations. |
| UNIT-15 | Growth Strategies - Market penetration, market expansion, retail format development diversification, intergration. |
| UNIT-16 | Global Retail Strategies. |
| UNIT-17 | Strategic retail planning process. |
| <p>Suggested Readings: Newman A. J. and Cullen P - Retailing : Environment and Operations (Vikas).</p> <p>Berman B abd Evans J. R., Retail Management (Pearson Edition).</p> <p>Michael Levi M and Weitz B W - Retailing Management (Tata McGraw Hill)</p> <p>Dunne Patrick M, Lusch Robert F and Griffith David A - Retailing (Cengage Learning).</p> <p>Suggested online courses (MOOCs)Any course offered in MOOCS/ Swayam Portal conducted by UGC, IIMS or IGNOU shall be consider for the credit transfer. The title of the course must be same as the one in which credit transfer is applied for</p> <p>.Note: Latest edition of text books may be used.</p> | |

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| Programme: B.com | | Year: First | Semester: II |
| Subject: B.com | | | |
| Course Code: B.com-201 | | Course Title: Elements of statistics | |
| Course Objectives: The objective of this course is to familiarise students with the basic statistical tools used for managerial decision-making. | | | |
| Course Outcomes: | | | |
| CO 1 To make learners aware about statistical techniques. | | | |
| CO 2 To make learners enhance their capabilities and skills needed for decision making. | | | |
| CO 3 To make learners aware with the basic statistical tools and its usefulness in decision making | | | |
| CO 4 To make learners enhance their skills | | | |
| CO 5 To develop analytical skills of learners. | | | |
| CO 6 To provide practical knowledge of the subject | | | |
| Credits: 04 | | Type of Course: Core | |
| Max. Marks: 100 | | Min. Passing Marks: 36 | |
| BLOCK-I | Basic Statistical Concepts | | |
| UNIT-1 | Meaning and Scope of Statistics Meaning of statistics –statistics defined in plural sense, statistics defined in singular sense, descriptive and inferential statistics, functions of statistics, importance of statistics, limitations of statistics, distrust of statistics. | | |
| UNIT-2 | Organizing a Statistical Survey- Steps in statistical survey, sources of statistical data- primary data and secondary data, methods of collecting primary data, sources of secondary data, types of enquiries factors affecting the type of enquiry, different types of enquires, sampling methods probability sampling methods, non probability sampling methods, law of statistical regularity, law of inertia of large numbers, statistical unit, features of a good statistical unit, types of units, degree of accuracy, significance of reasonable accuracy, concept of spurious accuracy. | | |
| UNIT-3 | Accuracy, Approximation and Errors- Accuracy approximation- methods of approximation, errors in statistics errors of approximation, measurement of errors of approximation, computation with rounded numbers, effect of mathematical operations on errors, biased and unbiased errors, estimation of biased and unbiased errors, sampling and non-sampling errors. | | |
| UNIT-4 | Ratios, percentages and rates- Meaning of various statistical derivatives- ratio, percentage, rate purpose of statistical derivatives, types of ratios, computation of ratios, application of ratios, caution in the use of derivatives, logarithms meaning of logarithms, finding the log value of a number , computation by logarithms. | | |
| BLOCK-II | Collection, Classification and Presentation of Data | | |
| UNIT-5 | Collection of data- Factors affecting choice of data, problems in collecting primary data, methods of collection primary data observation, personal interviewing through local reports and correspondents, questionnaire, schedule, choice of method, sources, of secondary data published sources, unpublished sources, precautions in using secondary data, advantages | | |

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| | and disadvantages of secondary data. |
| UNIT-6 | Classification of Data- Meaning of classification, objectives of classification, methods of classification-classification according to attributes, classification according to variables, terms relating to frequency distribution, formation of a frequency distribution data array, steps in constructing a frequency a frequency distribution, guidelines for selecting the class intervals. |
| UNIT-7 | Tabular Presentation - Meaning of tabulation, objectives of tabulation, distinction between classification and tabulation, kinds of tables information or classifying tables, general purpose or reference tables, construction of a statistical table parts of a statistical table, requisites of a good statistical table, preparation of statistical tables. |
| UNIT-8 | 08 Diagrammatic Presentation- Importance of visual presentation of data, principles of preparing diagrams, types of diagrams, one dimensional diagrams simple bar diagrams, multiple bar diagrams sub divided bar diagrams, percentage sub-divided bar diagrams, two dimensional diagrams rectangles, sub divided rectangles, squares and circles, pie diagrams. |
| UNIT-9 | Graphic Presentation- Importance of graphic presentation, principles of preparing a graph, of time series histograms, types of histograms one dependent variable histogram, more than one dependent variable histogram, mixed graph, range graph, graphs of frequency distribution, types of frequency distribution graphs histogram frequency polygon, frequency curve, ogive or cumulative frequency graph |
| BLOCK-III | Measures of central tendency |
| UNIT-10 | Concept of Central Tendency and Mean- Concept of central tendency, Essentials of an ideal average, objectives of averages, different measures of central tendency, what is arithmetic mean? Computation of arithmetic mean ungrouped data, grouped data weighted arithmetic mean computation of weighted arithmetic mean, comparison with simple arithmetic mean, uses of weighted arithmetic mean, properties of arithmetic mean, merits and limitations of arithmetic mean some illustrations. |
| UNIT-11 | Median- What is median? Computation of median ungrouped data, grouped data, properties of median, merits and limitations of median, partition values quartiles, deciles, percentiles, graphic determination of median and other partition values. |
| UNIT-12 | Mode- What is mode?, computation of mode ungrouped data, grouped data, smooth data, empirical method, graphical determination of mode, merits and limitations of mode, some illustrations. |
| UNIT-13 | Geometric Harmonic and Moving Averages- Geometric mean- computation, weighted geometric mean, properties of geometric mean, uses and limitations, harmonic mean computation, weighted harmonic mean, properties of harmonic mean, uses and limitations, harmonic mean versus arithmetic mean, moving average what is moving average? Computation, choice of a suitable average. |
| BLOCK-IV | Measures of Dispersion and Skewness |

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| UNIT-14 | Measures of Dispersion I- What is dispersion?, Significance of measuring dispersion, Properties of a Good measure of Dispersion, Absolute and Relative Measures of Dispersion, Measures of Dispersion, Range, Quartile Deviation, Mean Deviation. |
| UNIT-15 | 15 Measures of Dispersion II- Standard deviation meaning, computation, properties, merits and limitations, coefficient of variation, some illustrations, Lorenz curve, comparison of measures dispersion. |
| UNIT-16 | Measures of Skewness - Meaning of skewness, positive and negative skewness, difference between dispersion and skewness, tests of skewness, measures of skewness, tests of skewness, measures of skewness, some illustration, and properties of normal curve. |
| <p>Suggested Readings:1.Levin, Richard, David S. Rubin, Sanjay Rastogi, and HM Siddiqui. Statistics for Management. 7th ed., Pearson Education.</p> <p>2. David M. Levine, Mark L. Berenson, Timothy C. Krehbiel, P. K. Viswanathan, Business Statistics: A First Course, Pearson Education.</p> <p>3. Siegel Andrew F. Practical Business Statistics. McGraw Hill Education.</p> <p>4. Gupta, S.P., and Archana Agarwal. Business Statistics, Sultan Chand and Sons, New Delhi.</p> <p>5. Vohra N. D., Business Statistics, McGraw Hill Education.</p> <p>6. Murray R Spiegel, Larry J. Stephens, Narinder Kumar. Statistics (Schaum’s Outline Series), McGraw Hill Education.</p> <p>7. Gupta, S.C. Fundamentals of Statistics. Himalaya Publishing House.</p> <p>8. Anderson, Sweeney, and Williams, Statistics for Students of Economics and Business, Cengage Learning.</p> <p>Suggested online courses (MOOCs)Any course offered in MOOCS/ Swayam Portal conducted by UGC, IIMS or IGNOU shall be consider for the credit transfer. The title of the course must be same as the one in which credit transfer is applied for.</p> | |

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| Programme: B.com | Year: First | Semester: II |
| Subject: B.com | | |
| Course Code: B.com-202 | Course Title: Elementsof Costing | |
| Course Objectives: To acquaint the students with basic concepts used in cost accounting, various methodsinvolved in cost ascertainment and cost accounting book keeping systems. | | |
| Course Outcomes: | | |
| CO1 To make learners aware about concept of Costing | | |
| CO2 To make learners enhance their capabilities and skills | | |
| CO3 To make learners aware with best practices adopted in the industry in the field Costing | | |
| CO4 To develop new skills in the learners needed in the industry. | | |
| Credits: 04 | Type of Course: Core | |
| Max. Marks: 100 | Min. Passing Marks: 36 | |
| BLOCK-I | Basic Concepts | |
| UNIT-1 | Nature and Scope- Need for costing limitation of financial accounting, costing and the economy, definitions of costing and cost accounting, objects of cost accounting, difference between cost accounting and accounting, difference between cost accounting and financial accounting, advantages of cost accounting, installation of a costing system possible difficulties, factors to be considered, success of the system. | |
| UNIT-2 | Concept of Cost and its Ascertainment- Meaning of cost, classification of costs functional classification, on the basis of identifiability with products, on the basis of variability, cost of unit, cost centre, elements of cost materials, labour, expenses, components of total cost. | |
| UNIT-3 | cost sheet, methods of costing, and types of costing. | |
| BLOCK-II | Material and Labour | |
| UNIT-4 | Procurement, Storage and Issue- Direct and indirect materials, material control definition, objective, advantages, basic requirements, purchase procedure centralized purchasing, decentralized purchasing, steps involved in purchase, storage of materials functions of storekeeping, location and layout of stores, issue of materials, treatment of surplus materials. | |
| UNIT-5 | 04 Inventory Control- Meaning and objectives of inventory control meaning, objectives, techniques of inventory control ABC analysis, stock levels, re-order quantity, stores records, perpetual inventory system, inventory turnover ratio. | |
| UNIT-6 | Pricing the Issue of Materials- Ascertaining the cost of materials, problem in pricing the issue of materials, methods of pricing first in first out method, last in first out method, weighted average price method, pricing of materials returned to vendors, pricing of materials returned to stores, treatment of shores, treatment of shortage of materials. | |

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| UNIT-7 | <p>Labour- Direct and indirect labour direct labour, indirect labour, time keeping forms of time keeping, purpose of time keeping, methods of time keeping, importance of time keeping, time booking purpose of time booking, methods of time booking, payroll accounting computation of wages, preparation of wages sheet, purposes of payroll accounting, idle time, causes of idle time, control of idle time, treatment of idle time cost, overtime, labour turnover causes of labour turnover effects of labour turnover, control of labour turnover, methods of wage payment time wage system, piece wage system, balance of debt system, incentive plans halsey premium plan, rowan premium plan, differential piece rate system, group bonus scheme.</p> |
| BLOCK- | III Overheads |
| UNIT-8 | <p>Classification and Distribution of Overheads- Concept of overheads, classification of overheads, elements wise classification, function wise classification, behavior wise classification, collection of factory overheads standing order numbers, sources, allocation and apportionment of factor overheads allocation, apportionment, preparation of overheads distribution summary.</p> |
| UNIT-9 | <p>Absorption of Factory Over Heads- Meaning of absorption, methods of absorption production units method, direct material cost method, direct wages method, prime cost method, direct labour hour method, machine hour method, requisites of a good method of absorption,</p> |
| UNIT-10 | computation of machine hour rate, over absorption and under absorption or factory overheads causes of under or over absorption, disposal of under and over absorption. |
| UNIT-11 | <p>Treatment of Other Overheads- Office and administration overheads, selling and distribution overheads classification, distribution, treatment of certain items in cost accounts interest on capital, depreciation, research and development costs, royalties and patent fees, drawing office expenses, fringe benefits, costing office expense, defective/spoiled work, packaging expenses, patterns and dies, idle capacity, cash discount, items excluded from cost accounts.</p> |
| BLOCK-IV | Methods of Costing |
| UNIT-12 | <p>Unit Costing- Meaning and applicability, preparation of statement of cost/cost sheet ascertainment of cost of direct materials, ascertainment of cost of direct labour, ascertainment of cost of other direct expenses/chargeable expenses, ascertainment of prime cost ascertainment of factory/works cost, ascertainment of cost of production, ascertainment of total cost/cost of sales, treatment of items of expenses and losses of purely financial nature, preparation of production account, special points to be noted, value of scrap/wastage, opening and closing work in progress, opening and closing stocks of finished goods, selling and distribution overheads, computation of recovery rates for overheads,.</p> |
| UNIT-13 | <p>Reconciliation of Cost and Financial Accounts- Methods of cost accounting integral accounting, non integral accounting, need for reconciliation of cost and financial accounts, causes of difference, preparation of reconciliation statement, memorandum reconciliation account, comprehensive illustrations.</p> |

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| UNIT-14 | preparation of statement of quotation/ tendering price, comprehensive illustrations. |
| UNIT-15 | Job and Contract Costing- Job costing definition and characteristics, applicability, procedure, evaluation, practical problems, contract costing definition and characteristics, difference between job and contract costing, the procedure, treatment of important items, profit on uncompleted contracts, contractee's account, work in progress, comprehensive illustrations. |
| UNIT-16 | Process Costing- Meaning and application, difference between job costing and process costing, main characteristics, costing procedure, process losses normal process loss, abnormal process loss, abnormal effectiveness, comprehensive illustrations. |
| <p>Suggested Readings:</p> <ol style="list-style-type: none"> 1. Charles T. Horngren, Srikant M. Datar, Madhav V. Rajan, Cost Accounting: A Managerial Emphasis, Pearson Education. 2. Drury, Colin. Management and Cost Accounting. Cengage Learning. 3. Jawahar Lal, Cost Accounting. McGraw Hill Education 4. Nigam, B.M. Lall and I.C. Jain. Cost Accounting: Principles and Practice. PHI Learning 5. Rajiv Goel, Cost Accounting. International Book House 6. Singh, Surender. Cost Accounting, Scholar Tech Press, New Delhi. 7. Jain, S.P. and K.L. Narang. Cost Accounting: Principles and Methods. Kalyani Publishers 8. Arora, M.N. Cost Accounting – Principles and Practice. Vikas Publishing House, New Delhi. 9. Maheshwari, S.N. and S.N. Mittal. Cost Accounting: Theory and Problems. Shri Mahavir Book Depot, New Delhi. 10. Iyengar, S.P. Cost Accounting. Sultan Chand & Sons 11. H.V. Jhamb, Fundamentals of Cost Accounting, Ane Books Pvt. Ltd. <p>Suggested online courses (MOOCs) Any course offered in MOOCs/ Swayam Portal conducted by UGC, IIMS or IGNOU shall be consider for the credit transfer. The title of the course must be same as the one in which credit transfer is applied for.</p> <p>Note: Latest edition of text books may be used.</p> | |

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| Programme: B.com | | Year: First | Semester: II |
| Subject: B.com | | | |
| Course Code: B.com-203 | | Course Title: BUSINESS ENVIRONMENT | |
| Course Objectives: The course aims to provide basic knowledge to the students about the organization and business environment. | | | |
| Course Outcomes: | | | |
| CO1 To make learners aware about Economic environment of business | | | |
| CO 2 To make learners enhance their capabilities and skills | | | |
| CO 3 To make learners aware with best practices adopted in the industry | | | |
| CO 4 To make learners aware with new rules and regulations adopted by the industry made by the government | | | |
| CO 5 To develop new skills in the learners needed in the industry. | | | |
| Credits: 04 | | Type of Course: Core | |
| Max. Marks: 100 | | Min. Passing Marks: 36 | |
| BLOCK-I | Introduction to Business Environment | | |
| UNIT-1 | Nature and dimensions of Business Environment- Meaning and significance of business environment, components of business environment economic environment of business, non economic environment of business, interaction between economic and non- economic environment, business environment at various levels regional level, national level, international level, business and environment interface. | | |
| UNIT-2 | UNIT-02 Economic Environment: An Overview- Mixed economy in India, Economic planning, basic elements of the strategy followed during 1956-90 (Nehru-Mahalanobis Strategy of Development) contemporary economic reforms. | | |
| UNIT-3 | UNIT-03 Social and Cultural Environments- Evolving social institutions, demographic changes quantitative aspects, qualitative aspects, cultural factors, technology and social change, changing value system, social responsibilities of business views against social responsibility of business, case for social responsibility of business, dimensions of social responsibilities, ecological issues. | | |
| BLOCK-II | Business and Government | | |
| UNIT-4 | Structure of Indian Economy- Trends in national income meaning of real national income, trends in real national income, economic growth meaning of economic growth, trends in the rate of growth, economic development meaning of economic development, goals of development, trends in per capital real income, trends in poverty, trends in inequalities of income, other indicators of development, growth in labour force work participation rate, occupational structure agriculture vs. non-agricultural, economic system pattern of ownership and organization India a mixed economy, public sector, private sector, joint sector, cooperative sector. | | |
| UNIT-5 | Role of Government in Business- Fourfold role of government, regulatory role, entrepreneurial role, promotional role, planning role, regulatory framework, redefined role of government. | | |
| UNIT-6 | Macro Economic Policies- Meaning of macroeconomic policy, meaning of fiscal policy, instruments of fiscal policy in | | |

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| | India ways of raising money tax revenue, non-tax revenue, capital receipts, ways of spending money plan expenditure, revenue expenditure, budgetary framework in India summary format of budget measures of deficit revenue deficit, budgetary deficit, gross fiscal deficit, objectives of fiscal policy, meaning of monetary policy, instruments of monetary policy in India, qualitative (or selective) instruments, objectives of monetary policy, roles of reserve bank of India. |
| BLOCK-III | Economic Policy and Framework |
| UNIT-7 | Consumer Protection- Evolution of consumer movement including consumer protection laws, consumer rights and responsibilities consumer rights, some other rights, duties and responsibilities of consumers, consumer protection Act, 1986 introduction, salient features of the consumer protection Act, 1986, definitions of certain expressions used in the Act, no relief to consumers in the case of unfair and restrictive trade practices, person who can file a complaint under the Act, monopolistic and restrictive trade practices (MRTP) Act, 1969 monopolistic trade practices (MTP), restrictive trade practices (RTP), unfair trade practices (UTP), competition Act. |
| UNIT-8 | Industrial Policy- Evolution of industrial policy, industrial policy resolution (IPR)1956 change since IPR 1948, objective of the IPR 1956, basic features of the IPR 1956, industrial licensing, review of industrial policy, new industrial policy 1991 objectives, policy measures, evaluation of the new industrial policy, public sector reforms and privatization meaning of privatization, arguments for privatization, gains from privatization, move towards privatization, restructuring of PSUs. |
| UNIT-9 | Industrial Sickness- Nature of industrial sickness, indication of sickness limitations of financial indicators of sickness, predictability of sickness based on early warning, use of financial ratios as early warning signals, causes of industrial sickness, government policy takeover of management of and nationalization, recourse to institutional agencies, policy guidelines and framework, sick industrial companies (Special Provisions) Act, 1985, role of board for industrial and financial reconstruction (BIFR). |
| UNIT-10 | 10 Industrial Relations- Industrial relations scenario, causes of industrial disputes, prevention and settlement of disputes statutory measures, non statutory measures, collective bargaining the concept, types of collective bargaining agreements, collective bargaining process, prerequisites for collective bargaining, workers' participation in management (WPM) the concept, schemes of WPM in India |
| UNIT-11 | Small Scale Sector- Significance and growth of small scale sector definition, significance, growth, problems of small scale sector, institutional framework for small scale industry national level institutions, state level infrastructure, district level centers, government policy towards small scale industries industrial policy for small scale industry, programmes for promotion of small scale industry. |
| BLOCK-IV | External Sector and Economic Reforms |
| UNIT-12 | Foreign Investment and MNCs- Foreign capital, types of foreign capital, foreign direct investment, portfolio investment, role of foreign capital, government policy, joint ventures meaning, types of joint ventures, advantage, disadvantages, Indian joint ventures, multinational corporations (MNCs) Definition, characteristics of MNCs, merits, demerits. |
| UNIT-13 | 13 India's Foreign Trade- |

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| | Importance of foreign trade, trends in India's foreign trade, composition of foreign trade composition of exports, composition of imports, direction of foreign trade direction of exports, direction of foreign trade, direction of exports, direction of imports, regulation of foreign trade, export promotion measures facilities for creation of production base, facilities by creating special status, fiscal incentives, market development assistance. |
| UNIT-14 | Balance of Payments and Exim Policy- Concepts of balance of trade (BOT) and balance of payments (BOP) current account and capital account, balance of payment, trends in India's balance of payments, causes of BOP deficits, measures adopted to solve the problem, concept of the rate of exchange foreign exchange rates, current rate and par of exchange, mechanism of exchange rates determination demand and supply, exchange rate determination in India, export-import policy (1997-2002) role of Exim bank genesis of Exim bank, Exim bank's lending programme. |
| UNIT-15 | 15 International Trade Relations Bilateral trade relations, multilateral trading system advantages of free trade, disadvantages of free trade, arguments for protection, instruments of protection, general agreement on trade and tariffs (GATT) objectives of GATT, role of GATT, world trade organization (WTO) functions of the WTO, WTO agreements and evaluation. |
| UNIT-16 | New Economic Policy- Need for new economic policy, nature and scope of new economic policy liberalization, reform of the public sector, privatization, globalization, progress and problems in the implementation of new economic policy, an assessment of new economic policy. |
| <p>Suggested Readings:1.Khanna, Sri Ram, Savita Hanspal, Sheetal Kapoor, and H.K. Awasthi. Consumer Affairs” (2007) Delhi University Publication. 334 pp.</p> <p>2. Aggarwal, V. K. (2003). Consumer Protection: Law and Practice. 5th ed. Bharat Law House, Delhi, or latest edition.</p> <p>3. Girmaji, Pushpa (2002). Consumer Right for Everyone Penguin Books.</p> <p>4. Nader, Ralph (1973). The Consumer and Corporate Accountability. USA, Harcourt Brace Jovanovich, Inc.</p> <p>5. Sharma, Deepa (2011).Consumer Protection and Grievance-Redress in India: A Study of Insurance Industry (LAP LAMBERT Academic Publishing GmbH & Co.KG, Saarbrucken, Germany. 263 pp.</p> <p>6. Empowering Consumers e-book, www.consumeraffairs.nic.in</p> <p>7. ebook, www.bis.org</p> <p>8. The Consumer Protection Act, 1986</p> <p>Suggested online courses (MOOCs)Any course offered in MOOCS/ Swayam Portal conducted by UGC, IIMS or IGNOU shall be consider for the credit transfer. The title of the course must be same as the one in which credit transfer is applied for.</p> <p>Note: Latest edition of text books may be used.</p> | |

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| Programme: B.com | Year: FRIST | Semester: II |
| Subject: B.com | | |
| Course Code: B.com- SECSM | Course Title: Skill Enhancement Course in SALES Management (SECSM) | |
| Course Objectives: The objective of the course is to impart basic knowledge of the provisions of the Retail Management . | | |
| Course Outcomes: CO1 To make learners aware about the concept of Retail Management. CO2 To make learners aware with best practices adopted in the industry in the field of Retail Management . CO3 To make learners aware with new rules and regulations adopted by the government. CO4 To develop competitive skills in the learners to deal with new rules and provisions of Retail Management CO5 To develop analytical skills of learners. CO6 To provide practical knowledge of the subject. | | |
| Credits: 04 | Type of Course: SEC | |
| Max. Marks: 100 | Min. Passing Marks: 36 | |
| BLOCK-I | Company and its Formation | |
| UNIT-1 | Problem Recognition & Information Search Behaviour, Informatg. | |
| UNIT-2 | AlternativeEvaluation, PurchaseProcess&Post-purchase Behaviour. | |
| UNIT-3 | Modelling Buyer Behaviour,Early Models,Howard Sheth Model. | |
| UNIT-4 | Recent Developmentsin ModellingBuyerBehaviour. | |
| BLOCK-II | SALESMANAGEMENT FUNCTIONS | |
| UNIT-5 | IntroductiontoSalesManagement,PersonalSellingPersonalSelling. | |
| UNIT-6 | Sales Process,Computer ApplicationsinSales Management. | |
| UNIT-7 | SellingSkills,CommunicationSkills,SalesPresentation,NegotiationSkills. | |
| UNIT-8 | Retail Communication-Sales Displays SalesDisplays. | |
| BLOCK-III | SALESFORCEMANAGEMENT | |

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| UNIT-9 | Job Analysis, Recruitment and Selection. |
| UNIT-10 | Training the Sales Force. |
| UNIT-11 | Compensation and Motivation of Sales Force. |
| UNIT-12 | Monitoring and Performance Evaluation. |
| BLOCK-IV | PLANNING AND CONTROL OF THE SALES EFFORT |
| UNIT-13 | Sales Planning. |
| UNIT-14 | Sales Organization. |
| UNIT-15 | Sales Forecasting and Sales Quotas. |
| UNIT-16 | Sales Budgeting and Control. |
| <p>Suggested Books: 1. Kotler Philip, Gary Armstrong, Prafulla Agnihotri and Ahsan UI Haque. Principles of Marketing. 13th edition. Pearson Education.</p> <p>2. Michael, J. Etzel, Bruce J. Walker, William J Stantion and Ajay Pandit. Marketing Concept sand Cases.(Special Indian Edition)</p> <p>3. McCarthy, E Jerome and William D.Perreault, Basic Marketing, Richard D. Irwin.</p> <p>4. Lamb, Charles W, Joseph F. Hair, Dheeraj Sharma and Carl Mc Daniel Marketing: A South Asian Perspective Cengage Learning.</p> <p>5. Pride William M. D. C. Ferell Marketing: Planning, Implementation &Control, Cengage Learning.</p> <p>Suggested online courses (MOOCs) Any course offered in MOOCS/ Swayam Portal conducted by UGC, IIMS or IGNOU shall be consider for the credit transfer. The title of the course must be same as the one in which credit transfer is applied for.</p> <p>Note: Latest edition of text books may be used.</p> <p>Note: Latest edition of text books may be used.</p> | |

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| Programme: B.com | Year: SECOND | Semester: III |
| Subject: B.com | | |
| Course Code: B.com-301 | Course Title: ECONOMIC THEORY-II | |
| Course Objectives: The course aims at providing the student with knowledge of basic concepts of the macro economics. The modern tools of macro-economic analysis are discussed and the policy framework is elaborated, including the open economy. | | |
| Course Outcomes: O 1 To make learners aware about concept of economics. CO 2 To make learners enhance their capabilities and skills by knowing various laws given by economist. CO 3 To make learners aware with best practices adopted in the industry in the field of economics. CO 4 To develop new skills in the learners needed in the industry. CO 5 To develop analytical skills of learners. CO 6 To provide practical knowledge of the subject. | | |
| Credits: 04 | Type of Course: CORE | |
| Max. Marks: 100 | Min. Passing Marks: 36 | |
| BLOCK-I | ECONOMIC TRENDS | |
| UNIT-1: | NATIONAL INCOME- Meaning, Concept and Importance of National Income, Methods of Measuring National Income, Limitations of in the Measurement of National Income of India, Suggestion for Improvement in the Measurement of National Income of India, Measurement of National Income in India, Reasons of Low National & Per Capita Income in India. | |
| UNIT-2 | BUSINESS CYCLES- Definitions, Characteristics and Type of Business, Phases of Business Cycle, Theories of Business Cycles, Measures to Control Business Cycles. | |
| UNIT-3 | FUNCTION OF MONEY- Meaning, Definition and Evolution of Money, Functions of Money-Primary Functions, Secondary Functions, Contingent Function | |
| UNIT-4 | EXCHANGE RATE- Meaning and Types of Exchange Rate, Determination of Foreign Exchange Rate, Functions and Operations of Foreign Exchange Market. | |
| BLOCK- II | ECONOMIC INSTITUTIONS | |
| UNIT- 5 | CENTRAL BANK Meaning of Bank, Commercial Bank and Central Bank, Functions of Central Bank, Distinctions between Central Bank and Commercial Bank. | |
| UNIT-6 | INTERNATIONAL BANK FOR RECONSTRUCTION AND DEVELOPMENT | |

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| | - Introduction and Functions of IBRD, Organization of IBRD, Lending Operations of the Bank, India and World Bank. |
| UNIT-7 | CANONS AND CLASSIFICATION OF TAXATION Objectives of Taxation, Canons of Principles of Taxation, Direct and Indirect Taxes, Difference between Direct Tax and Indirect Tax, Proportional, Progressive, Regressive and Digressive Taxes, Single Vs. Multiple Tax System |
| BLOCK-III | FINANCIAL ASPECTS UNIT- |
| UNIT-8 | BREAK-EVEN ANALYSIS Meaning, Assumption and Limitations, Calculation of BEP, P/V Ratio and Margin of Safety, Uses of Break-Even Analysis. |
| UNIT-9 | COST OF CAPITAL- Meaning, Importance, Classification and Measurement of Cost of Capital, Average Cost of Capital. |
| UNIT-10 | CAPITAL BUDGETING Concept, Importance, Limitations, Scope, Process and Methods of Capital Budgeting. |
| UNIT-11 | FISCAL POLICY- Meaning and Objectives of Fiscal Policy, Role of Fiscal Policy in Economic Development. |
| BLOCK-IV | QUANTITATIVE ASPECTS |
| UNIT-12 | LINEAR PROGRAMMING Meaning and Characteristics of Linear Programming, Advantages and Limitations of Linear Programming, Uses and Applications of Linear Programming, Methods of Linear Programming. |
| UNIT-13 | PERT/CPM-Network Analysis , Network techniques, CPM- Meaning, Advantage and Limitations, PERT-Meaning, Steps, Advantages and limitations, Difference between PERT and CPM. |
| UNIT-14 | GAME THEORY Meaning and Assumptions of Game Theory, Zero Sum Two Person Game, Mixed Strategies, Applications and Limitations of Game Theory. |
| UNIT-15 | DEFICIT FINANCING- Meaning of Deficit Financing, Meaning and Measurement of Revenue Deficit, Fiscal Deficit and Primary Deficit. |
| BLOCK-IV | INTERNATIONAL ASPECTS UNIT- |
| UNIT-16 | INTERNATIONAL TRADE Meaning and Importance of International Trade in Economic Development, Effects of Foreign Trade on Economic Development, Problems Faced by Developing Countries. |

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| UNIT-17 | BALANCE OF PAYMENT Meaning and Features of Balance of Payment, Meaning and Types of Balance of Trade, Difference between BOP and BOT, Structure of BOP, Disequilibrium in BOP-Meaning, Causes and Effects |
| UNIT-18 | PUBLIC REVENUE -Meaning, Classification and Sources of Public Revenue, Expenditure, Effects of Public Expenditure. |
| UNIT-19 | PUBLIC EXPENDITURE Meaning and Causes of Increase in Public Expenditure, Difference between Public and Private Expenditure, Canons of Public Expenditure, Classification of Public |
| <p>Suggested Readings:</p> <ol style="list-style-type: none"> 1. Pindyck, R.S., D. L. Rubinfeld and P. L. Mehta; Microeconomics, Pearson Education. 2. N. Gregory Mankiw, Principles of Micro Economics, Cengage Learning 3. Maddala G.S. and E. Miller; Microeconomics: Theory and Applications, McGraw-Hill Education. 4. Salvatore, D. Schaum's Outline: Microeconomic Theory, McGraw-Hill, Education. 5. Case and Fair, Principles of Micro Economics, Pearson Education 6. Koutsiyannis, Modern Micro Economic Theory. 7. C Snyder, Microeconomic Theory: Basic Principles and Extensions, Cengage Learning 8. Bilas, Richard A., Microeconomics Theory: A Graphical Analysis, McGraw-Hill Education. 9. Paul A Samuelson, William D Nordhaus, Microeconomics, McGraw-Hill Education. 10. Amit Sachdeva, Micro Economics, Kusum Lata Publishers. <p>Suggested online courses (MOOCs) Any course offered in MOOCs/ Swayam Portal conducted by UGC, IIMS or IGNOU shall be considered for the credit transfer. The title of the course must be same as the one in which credit transfer is applied for.</p> | |

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| Programme: B.com | Year: SECOND | Semester: III |
| Subject: B.com | | |
| Course Code: B.com-302 | Course Title: ELEMENTS OF INCOME TAX | |
| Course Objectives: To provide basic knowledge and equip students with application of principles and provisions of Income-tax Act, 1961 and the relevant Rules. | | |
| Course Outcomes: CO1 To make learners aware about the concept of Income Tax CO2 To make learners enhance their capabilities and skills CO3 To make learners aware with best practices adopted in the industry in the field of Income Tax CO4 To make learners aware with new rules and regulations adopted by the government CO5 To develop analytical skills of learners. CO6 To provide practical knowledge of the subject | | |
| Credits: 04 | Type of Course: Core | |
| Max. Marks: 100 | Min. Passing Marks: 36 | |
| BLOCK-I | Fundamentals | |
| UNIT-1 | Basic Concept- Broad mechanism of income tax in India, concept of income definition of income, basic principles definition, basic principles definition of person, definition of assessee, permanent account number, assessment year, previous year, taxation of previous year's income during the same year, concept of total income, account method. | |
| UNIT-2 | Agricultural income - Agricultural income definition of agricultural income, kinds of agricultural income, instances of non agricultural income, partly agricultural income, taxation of agricultural income, concept of casual income definition of casual income, casual income or personal gift?, chargeability of casual income, a few examples, capital and revenue receipts importance of distinction distinguishing tests, examples of capital and revenue receipts. | |
| UNIT-3 | Residential Status and Tax Liability- Importance of residential status, categories of residential status, rules for determining residential status individual, non company plural entities, companies, every other person, scope of total income on the basis of residence resident. Non ordinarily resident, non resident, kinds of incomes income received in India, income deemed to be received in India, income accruing or arising in India, income deemed to accrue or arise in India, incidence of tax. | |
| UNIT-4 | Exempted Income Under Section- Meaning of exempted income, list of exempted incomes, certain exempted incomes in the hands of an individual, incomes of charitable and religious trusts and political | |

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| | parties income of charitable and religious trust, income of political parties. |
| BLOCK-II | Salaries |
| UNIT-5 | Salaries-I- Meaning of Salary (Some Important points regarding salary, definition of salary for different purposes.) Main items included in salary (Salary or wages, encashment of earned leave on retirement, bonus, pension, annuity, gratuity, advance salary, allowances). |
| UNIT-6 | Salaries-II Perquisites, valuation of perquisites - All employees, valuation of perquisites - specified employees (motor-car, free lodging and boarding to hotel employees, free supply of gas, electricity and water - rule 3(d) Free education - rule 3(e) conveyance facility by transport undertaking - rule 3(f) free sweeper, watchman, gardener etc. medical benefits, other perquisites) fully, exempted perquisites, deduction from 'Salaries' (standard deduction - section 16(i) entertainment allowance - section 16(ii) tax on employment) |
| UNIT-7 | Salaries-III- Provident fund schemes (statutory provident fund, recognized provident fund, unrecognized provident fund, public provident fund, approved superannuation fund), tax treatment of provident fund, certain other aspects of taxable salary, deduction under section 80C (gross qualifying amount, net qualifying amount, net qualifying amount, amount of deduction, system of rebate of rebate from assessment year 1991-92), some illustrations. |
| BLOCK-III | Other Heads of Income |
| UNIT-8 | Income from House Property- Income from house property (buildings or land appurtenant thereto, assessee to pay tax on annual value, assessee should be the owner of the house property, the house property should not be used for assessee's business of profession.), income from house property, Exempt from tax, some important points, annual value, computation of annual value (let out house, self-occupied house), deductions from annual value, computation of income from house property. |
| UNIT-9 | Capital Gains- Meaning of capital gains (Concept of capital Asset, Transfer of capital Asset.), computation of capital gains, capital gains exempt from tax, deductions allowed from long-term capital gains computation of taxable income from capital gains. |
| UNIT-10 | Income from Other Source- Income chargeable under the head 'income from other sources', deductions allowed, dividends (rules for taxation of dividends, grossing up of dividends), winnings from lotteries, crossword puzzles, horse races, card games, etc., interest on securities (basic of charge, kinds of securities, grossing up of interest on securities, bond washing transactions, interest on securities exempt from tax), set-off and carry forward of losses (inter- |

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| | source adjustment, inter-head adjustment, set-off) |
| BLOCK-IV | Assessment of Individual- |
| UNIT-11 | Deductions from Gross Total Income- Deductions from gross total income, deductions to encourage savings, deductions for certain personal expenditure, deductions for certain personal expenditure, Deductions for encouraging voluntary participation in charitable and socially desirable activities, Deductions for Economic Growth, Deductions in respect of earnings in foreign exchange, deductions in case of totally blind or physically handicapped resident persons |
| UNIT-12 | Computation of Total Income- Steps in Computation of Total Income, head wise computation of income, computation of gross total income, deduction under chapter VIA, Some Illustrations. |
| UNIT-13 | Filing of Return and Tax Authorities- Return of Income (Selection of correct form of return, due dates for filing the return, correct and complete information), self-assessment, consequences of delay in filing return, consequences of incorrect information, processing of returns, re-assessment of income, tax authorities. |
| UNIT-14 | INCOME TAX AUTHORITY |
| UNIT-15 | SECURITIES TRANSACTION TAX |
| <p>Suggested Readings: Singhania, Vinod K. and Monica Singhania. Students' Guide to Income Tax, University Edition. Taxmann Publications Pvt. Ltd., New Delhi.</p> <p>2. Ahuja, Girish and Ravi Gupta. Systematic Approach to Income Tax. Bharat Law House, Delhi.</p> <p>Vinod Kumar Singhania, e-filing of Income Tax Returns and Computation of Tax, Taxmann Publication Pvt. Ltd, New Delhi. Latest version</p> <p>2. 'Excel Utility' available at incometaxindiaefiling.gov.in</p> <p>Suggested online courses (MOOCs) Any course offered in MOOCs/ Swayam Portal conducted by UGC, IIMS or IGNOU shall be considered for the credit transfer. The title of the course must be same as the one in which credit transfer is applied for.</p> | |

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| Programme: B.com | Year: SECOND | Semester: III |
| Subject: B.com | | |
| Course Code: B.com-303 | Course Title: HUMAN RESOURCE MANAGEMENT | |
| <p>Course Objectives: The course aims to provide basic knowledge to the students about the organization and management of a business enterprise. To acquaint a student with conventional as well as contemporary areas in the discipline of commerce. To enable a student well versed in national as well as international trends.</p> | | |
| <p>Course Outcomes: After studying of this course, learners outcomes are: CO₁ Understand the role of human resource management in organizations and the factors shaping that role. CO₂ Understand key concepts and Principles from the Area of HRM. CO₃ Apply key course concepts to actual HRM problems in organizations. CO₄ Understand the financial impact of HRM activities on organizations. CO₅ Understand the implications of increasing diversity and globalization for HRM processes.</p> | | |
| Credits: 04 | Type of Course: Core | |
| Max. Marks: 100 | Min. Passing Marks: 36 | |
| BLOCK I | HUMAN RESOURCE MANAGEMENT | |
| UNIT 1 | HUMAN RESOURCE MANAGEMENT | |
| UNIT 2 | HUMAN RESOURCE DEVELOPMENT | |
| UNIT 3 | STRATEGIC HUMAN RESOURCE MANAGEMENT | |
| UNIT 4 | INTERNATIONAL HUMAN RESOURCE MANAGEMENT | |
| BLOCK II | HUMAN RESOURCE RECRUITMENT | |
| UNIT 5 | HUMAN RESOURCE PLANNING | |
| UNIT 6 | HUMAN RESOURCE INFORMATION SYSTEM | |
| UNIT 7 | RECRUITMENT AND SELECTION | |
| UNIT 8 | PLACEMENT AND INDUCTION | |
| BLOCK III | TRAINING AND DEVELOPMENT | |
| UNIT 9 | EXECUTIVE DEVELOPMENT PROGRAMME | |
| UNIT 10 | MANAGEMENT DEVELOPMENT | |
| BLOCK IV | APPRAISAL SYSTEM | |
| UNIT 11 | PERFORMANCE APPRAISAL | |
| UNIT 12 | COMPENSATION ADMINISTRATION | |
| UNIT 13 | INCENTIVES PAYMENT | |
| UNIT 14 | POTENTIAL APPRAISAL | |

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| BLOCK III | INDUSTRIAL RELATION |
| UNIT 15 | INDUSTRIAL RELATION |
| UNIT 16 | DISCIPLINE & GRIEVANCE CELL PROCEDURE |

Suggested Readings:

Suggested Text Book Readings:

Human resource Management by L M Prasad

Human Resource Management by k Ashwathapa

Human Resource Management by Dr Gaurav Sankalp, Sahitya Bhawan Publication

Human Resource Management by Dr Gyan Prakash Yadav

Suggested online courses (MOOCs) Any course offered in MOOCS/ Swayam Portal conducted by UGC, IIMS or IGNOU shall be consider for the credit transfer. The title of the course must be same as the one in which credit transfer is applied for.

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| Programme: B.com | | Year: SECOND | Semester: III |
| Subject: B.com | | | |
| Course Code: B.com-SESP | | Course Title: Skill Enhancement Course in Secretarial Practices [SESP] | |
| Course Objectives: | | | |
| Course Outcomes: | | | |
| Credits: 04 | | Type of Course: SEC | |
| Max. Marks: 100 | | Min. Passing Marks: 36 | |
| BLOCK-I | The Company Secretary | | |
| UNIT-1 | The Company Secretary -Definition, Who can be company secretary, Appointment, General Legal position, Duties of a Company Secretary, Rights of Company Secretary, Liabilities of Company Secretary, Qualification For Appointment as secretary, Dismissal of the Secretary, Secretary in the Whole time practice, Secretarial Compliance certificate, Specimen form | | |
| UNIT-2 | The Companies Act and its Administration -The companies Act,1956, Applicability of the Act, Special features, Amendments to the Companies Act,1956, Machinery for the Administration of the Companies Act,1956, The company Law Board, MCA-21 E Governance Project, Power of Securities Exchange Board of India, Jurisdiction of Courts. | | |
| UNIT-3 | Company Formation And Conversion -Choice of the form of the business entity, Conversion/reconversion of one form of business entity into another, Procedure for incorporation of private/public companies, Companies limited by gurantee and unlimited companies and their conversion/re-conversion registration., Obtaining certificate of commencement of business, Obtaining certificate of re-registration, Commencement of new business and certification, Filing of agreements with managerial personnel, Formation of associations not for profit and non profit companies, Procedure relating to foreign companies carrying on business in India. | | |
| BLOCK-II | MEMORANDUM ,MEMBERSHIP | | |
| UNIT-4 | Alteration of Memorandum and Articles - Procedure for alteration of various clauses of memorandum, Procedures for alteration of articles, Effect of alteration, Specimen forms. | | |
| UNIT-5 | Membership and Transfer / Transmission - Membership, Distinction between shareholder and member, Methods of becoming a member, Who may become a member?, Termination of memebership, Rights of members, Contents of the register, Form of the register, Importance of the register, The right of inspection, Rectification of the register, Foreign Register of members, Specimen forms | | |

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| BLOCK-III | Directors and Managerial Personnel |
| UNIT-6 | Procedure for appointment, reappointment, resignation, removal and varying terms of appointment/re-appointment of directors. |
| UNIT-7 | Managerial personnel, Procedure for payment of remuneration to directors. |
| UNIT-8 | Disclosures thereof Compensation for loss of office. |
| UNIT-9 | Waiver of recovery of remuneration, Directors and officers liability insurance. |
| BLOCK-IV | BOARD MEETINGS, General Meetings |
| UNIT-10 | Board meetings, Frequency of board meetings, Notice of meetings, Agenda, Quorum, Resolution by circulation, Validity of acts of directors Committee of the boards, |
| UNIT-11 | Proceeding of Boards, Board resolution, |
| BLOCK-IV | Minutes of Board meetings, Secretarial Work related to Board meetings, Specimens of minutes of Board of directors meetings. |
| UNIT-12 | Types of General meetings. |
| UNIT-13 | Law, practice and Procedure. |
| UNIT-14 | Resolutions and Minutes |
| BLOCK-V | Compromise, Arrangement, Reconstruction and Amalgamation |
| UNIT-17 | Compromise or arrangement |
| UNIT-18 | Statutory Provisions |
| UNIT-19 | Reconstruction and Amalgamation |
| UNIT-20 | Acquisition of dissenting shareholders in case of take over bid, Amalgamation in nation interest |
| <p>Suggested Readings: 1. S.Srikanth , Shanti Rekha Rajagopal ,Revathy Blakrishnan, Corporate Laws and Secretarial Practice, Jain Book</p> <p>2. M C Kuchhal, Secretarial Practice, Vikas Publishing House, New Delhi.</p> <p>3. Sangeet Kedia, Advanced Company Law And Practice, Pooja Law Publishing Company,Suggested online courses (MOOCs)Any course offered in MOOCS/ Swayam Portal conducted by UGC, IIMS or IGNOU shall be consider for the credit transfer. The title of the course must be same as the one in which credit transfer is applied for.</p> | |

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| Programme: B.com | | Year: SECOND | Semester: IV |
| Subject: B.com | | | |
| Course Code: B.com-401 | | Course Title: ELEMENTS OF AUDITING | |
| Course Objectives: To provide knowledge of auditing principles, procedures and techniques in accordance with current legal requirements and professional standards and to give an overview of the principles of auditing. | | | |
| Course Outcomes: CO1 To make learners aware about the concept of Auditing CO2 To make learners enhance their capabilities and skills CO3 To make learners aware with best practices adopted in the industry in the field of Auditing. CO4 To develop new skills in the learners needed in the industry. CO5 To develop analytical skills of learners. | | | |
| Credits: 04 | | Type of Course: Core | |
| Max. Marks: 100 | | Min. Passing Marks: 36 | |
| BLOCK-I | Fundamentals of Auditing- | | |
| UNIT-1 | Concept of auditing origin of auditing, definition of auditing, difference between accountancy and auditing, difference between auditing and investigation, objectives and advantages of audit primary objectives, secondary objectives, advantages, different classes of audit, modes of audit continuous audit, periodical or final audit, interim audit, qualities of an auditor. | | |
| UNIT-2 | Internal Control- Internal control objectives of internal control, forms of internal control, internal control and auditor, requisites of a good internal control system, internal audit objectives of internal audit, internal audit vs. statutory audit, internal check objectives of internal check, essentials of good internal check system, internal check as regards cash sales, internal check as regards purchase, internal wage payment, internal check system and auditor. | | |
| UNIT-3 | Audit Planning- Audit planning process of planning, purpose of planning, considerations in audit planning, importance of audit planning, audit flowchart, preparations before audit preparatory procedures, considerations prior to commencement, audit programme main features of audit programme, parts of audit programme, major aspects of audit programme, objectives of audit programme, factors for consideration, contents of audit programme, advantages of audit programme, limitations of audit programme, audit notebook contents of audit note book, usefulness of audit note book, audit working papers allocation of audit working papers, contents of current file, contents | | |

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| | of permanent file, importance of audit working papers, routine checking areas of checking, guiding factors in audit checks, extent of checking, main features of routine checking, test checking, relevance of test checking, precautions in test checking, auditor's responsibility, balanced approach in checking. |
| BLOCK-II | Vouching and Verification |
| UNIT-4 | Vouching and Cash Transactions- Meaning, objectives and importance of vouching definition of vouching, objectives of vouching, importance of vouching, voucher what is a voucher?, types of vouchers, points to be noted in a voucher, vouching of cash receipts, cash sales, receipt from debtors, sale of investments, interest and dividends, rent received, sale of fixed assets, commission received, vouching of cash payments cash purchases, cash paid to creditors, wages, salaries, rent paid, capital expenditure, travelling expenses, petty cash, postage. |
| UNIT-5 | Vouching of Trading Transactions and Impersonal Ledger- Credit purchases, purchases returns, credit sales, sales returns, goods sent on consignment, packages and empties, journal vouching of impersonal ledger, outstanding assets and liabilities outstanding assets, outstanding liabilities, contingent liabilities, apportionment of expenditure between capital and revenue. |
| UNIT-6 | Verification and Valuation of Assets and Liabilities-I- Verification meaning, purpose, process, valuation of assets basis of valuation, effect on profit, modes of valuation, auditor's position in respect of valuation of assets, verification and valuation of specific assets goodwill, freehold property, leasehold property, plant and machinery, furniture and fixtures, motor vehicles, patents, trademarks and copyrights, assets acquired and hire purchase. |
| UNIT-7 | Verification and Valuation of Assets and Liabilities-II- Verification and valuation of investments, verification and valuation of current assets cash in hand, cash at bank, book debts, bills receivable, loan and advances, verification and valuation of stock in trade method of stock taking, basis of valuation, auditor's duty, verification of specific liabilities trade creditors, bills payable, outstanding expenses, income received in advance, loans contingent liabilities. |
| BLOCK-III | Company Audit |
| UNIT-8 | Company Auditor- Need for a company auditor, qualifications of a company auditor, disqualifications of a company auditor, appointment of an auditor first auditor of a company, reappointment of auditors, removal of an auditor, status of the auditor, rights and duties of a company auditor rights, duties, some legal decisions, auditing standards |

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| UNIT-9 | <p>Company Audit-I- Difference between partnership audit and company audit, commencement of audit letter of engagement, preliminaries, role of company, audit of share capital shares issued for cash, shares issued for consideration other than cash, shares issued at a premium, shares issued at a discount, audit of calls, calls in arrears, calls in advance, forfeiture and reissue of shares, issue and redemption of preference share, issue of bonus shares, alteration of share capital, reduction of share capital, issue of share certificates, share transfer audit, presentation and disclosure of share capital.</p> |
| UNIT-10 | <p>Company Audit-II- Objectives, meaning of profit, divisible profits and dividends, provisions of the Companies Act, 1956 and company act 2013 for dividends sources of dividends, procedural/legal requirements, significant legal cases, distribution of capital profit, auditor's duty regarding dividends, provisions relating to depreciation provisions of the Act, auditor's duty, audit of reserves.</p> |
| BLOCK-IV | Auditor's Report and Cost Audit |
| UNIT-11 | <p>Auditor's Report- Definition, need and importance, reporting responsibility, report vs. certificate, qualities of a good report, forms and contents, MAOCARO applicability, matters to be included, relevance of in our opinion, true and fair concept, clean report and qualified report, some guiding decisions.</p> |
| UNIT-12 | <p>Cost Audit- Meaning of cost audit, forms of cost audit propriety audit, efficiency audit, objectives of cost audit, difference between financial audit and cost audit advantages of cost audit cost audit and shareholders, cost audit and society, cost audit and government, limitations of cost audit, statutory provisions, cost audit programme, commencement considerations points for special attention, cost audit planning, cost audit report,</p> |
| UNIT-13 | <p>Management Audit- meaning and objectives of management audit, importance of management audit and limitations, distinctive features, preliminary considerations and audit programme, management audit report.</p> |
| <p>Suggested Readings: 1. Ravinder Kumar and Virender Sharma, Auditing Principles and Practice, PHI Learning 2. Aruna Jha, Auditing. Taxmann Publication. 3. A. K. Singh, and Gupta Lovleen. Auditing Theory and Practice. Galgotia Publishing Company. 4. Anil Kumar, Corporate Governance: Theory and Practice, Indian Book House, New Delhi 5. MC Kuchhal, Modern Indian Company Law, Shri Mahaveer Book Depot. (Publishers). (Relevant Chapters) 6. KV Bhanumurthy and Usha Krishna, Politics, Ethics and Social Responsibility of</p> | |

Business, Pearson Education

7. Erik Banks, Corporate Governance: Financial Responsibility, Controls and Ethics, Palgrave Macmillan
8. N Balasubramanian, A Casebook on Corporate Governance and Stewardship, McGraw Hill Education
9. B.N. Ghosh, Business Ethics and Corporate Governance, McGraw Hill Education
10. S K Mandal, Ethics in Business and Corporate Governance, McGraw Hill Education
11. Bob Tricker, Corporate Governance-Principles, Policies, and Practice (Indian Edition), Oxford University Press
12. Christine Mallin, Corporate Governance (Indian Edition), Oxford University Press
13. Relevant Publications of ICAI on Auditing (CARO)
14. Sharma, J.P., Corporate Governance, Business Ethics, and CSR, Ane Books Pvt Ltd, New Delhi

Note: Latest edition of text books may be used.

Suggested online courses (MOOCs) Any course offered in MOOCS/ Swayam Portal conducted by UGC, IIMS or IGNOU shall be consider for the credit transfer. The title of the course must be same as the one in which credit transfer is applied for.

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| Programme: B.com | Year: SECOND | Semester: IV |
| Subject: B.com | | |
| Course Code: B.com-402 | Course Title: GOODS AND SERVICES TAX | |
| Course Objectives: To provide basic knowledge and equip students with application of principles and provisions of goods and services tax. | | |
| <p>Course Outcomes: CO1 To make learners aware about the concept of goods and services tax.</p> <p>CO2 To make learners enhance their capabilities and skills</p> <p>CO3 To make learners aware with best practices adopted in the industry in the field of goods and services tax.</p> <p>CO4 To make learners aware with new rules and regulations adopted by the government</p> <p>CO5 To develop analytical skills of learners.</p> <p>CO6 To provide practical knowledge of the subject.</p> | | |
| Credits: 04 | Type of Course: Core | |
| Max. Marks: 100 | Min. Passing Marks: 36 | |
| BLOCK-I | Introduction to GST | |
| UNIT-1 | Introduction, Important definitions | |
| UNIT-2 | Constitutional framework of indirect taxes before GST | |
| UNIT-3 | Indirect taxes prior to GST | |
| UNIT-4 | Structure of Goods and Services Taxes, Legal Framework of GST and GST council, State Compensation mechanism. | |
| BLOCK-II | Registration of suppliers | |
| UNIT-5 | Supply: meaning Scope and Taxable Event, Place and Time of Supply, Classification of tax rates | |
| BLOCK-III | GST and Exemptions. | |
| UNIT-6 | Exempted good from GST. | |
| UNIT-7 | Exempted services. | |
| UNIT-8 | Taxable value | |
| UNIT-9 | Determination of Taxable value of Goods with Practical problem. | |
| UNIT-10 | Determination of Taxable value of services with practical problems. | |
| UNIT-11 | Valuation rules. | |
| UNIT-12 | Preparation of Tax Invoice. | |

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| UNIT-13 | Composition Levy. |
| UNIT-14 | Input tax credit. |
| UNIT-15 | Input services distributors in GST. |
| BLOCK-IV | GST Assessment and Tax Audit. |
| UNIT-16 | Payment of GST, Tax deduction and Tax collector at source. |
| UNIT-17 | Refunds, Tax Liability Under Reserve Charge. |
| UNIT-18 | Provisions Regarding Job Work, Returns under GST, Assessment scrutiny and tax audit, Electronic commerce. Anti profiteering measures Avoidance of dual control. Anti profiteering measures Avoidance of dual control. |
| BLOCK-V | Custom law and duty |
| UNIT-19 | Basic Concept, Customs Law, Custom duty, Types of Custom Duty |
| UNIT-20 | Valuation and Calculation of custom Duty. Personal Baggage : Rules and exemptions |
| <p>Suggested Readings: Singhanian, Vinod K. and Monica Singhanian. goods and services tax.-Edition. Taxmann Publications Pvt. Ltd., New Delhi.</p> <p>Suggested online courses (MOOCs) Any course offered in MOOCs/ Swayam Portal conducted by UGC, IIMS or IGNOU shall be consider for the credit transfer. The title of the course must be same as the one in which credit transfer is applied for.</p> | |

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| Programme: B.com | Year: SECOND | Semester: IV |
| Subject: B.com | | |
| Course Code: B.com-403 | Course Title: BUSINESS COMMUNICATION | |
| Course Objectives: The course aims at providing the student with knowledge of basic concepts of BUSINESS COMMUNICATION. | | |
| <p>Course Outcomes: To equip students of the B.Com (Hons.) course effectively to acquire skills in reading, writing, comprehension and communication, as also to use electronic media for business communication.</p> <p>CO₂Develop skills for Verbal and Non-verbal communication.</p> <p>CO₃Acquire ability to give Effective Presentations.</p> <p>CO₄Understand the basics of Internal as well as External communication.</p> <p>CO₅Develop the art of facing Interviews.</p> <p>CO₆Develop business and social etiquette.</p> | | |
| Credits: 04 | Type of Course: Core | |
| Max. Marks: 100 | Min. Passing Marks: 36 | |
| BLOCK-I | Fundamentals of Communication | |
| UNIT-1 | Communication- Meaning, Definition, Scope and Nature, Objectives, Purpose, Importance, Process and Elements of Communication, | |
| UNIT-2 | Communication Process: Models and Theories, Self- Development and Communication Development of Positive Personal Attitude. | |
| UNIT-3 | Theories of Communication- Principles and Characteristics of Communication, Essentials of Communication, | |
| UNIT-4 | Perception in Communication, Self Confidence for Effective Communication. | |
| BLOCK-II | Management Communication | |
| UNIT-5 | Introduction - Need for Organisational Communication, Importance, Communication: A Management Tool, Principles for Effective Communication, Purpose of Organisational Communication, Causes for Poor Organisational Communication | |
| UNIT-6 | Types of Organisational Communication Relations, Cross Culture Communication | |
| UNIT-7 | Organisational Image, Impression Management, Motivation and Influencing, Co | |

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| | mmunication Implications, Communication for Interpersonal Influence, Methods of Influencing Behaviour, Factors in Interpersonal Influence |
| UNIT-8 | Leadership Styles and Communication, Essentials of Effective Leadership Communication, Managing and Resolving Interpersonal Conflict |
| BLOCK-III | Formal and Informal Communications |
| UNIT-9 | Formal Communication- Introduction, Meaning, Nature, Characteristics, Downward Communication- Meaning, Nature, Purpose, Media, Problems or Limitations, Suggestions. |
| UNIT-10 | Upward Communication- Meaning, Nature, Need, Media, Limitations, Importance, Horizontal Communication- Meaning, Nature, Objectives, Limitations, Importance, Communication Bridge. |
| UNIT-11 | Verbal Or Oral Communication, Written Communication, Diagonal Communication, Ways of Communication- One Way, Communication, Two Way Communication, Scalar or Three Phase Communication |
| UNIT-12 | Informal Communication- Meaning, Nature, Causes, Distinction between Formal and Informal Communication, Difference between Rumours and Informal Communication, Impact of Rumour, Controlling Rumours, Merits and Demerits of Informal Communication |
| BLOCK-IV | Writing and Recent Trends |
| UNIT-13 | Report Writing- Meaning and Definition, Types, Patterns, Parts and Format of Reports, Essentials of a good Report. |
| UNIT-14 | Letter Writing- Introduction, Types of Letters, Views on Letters and Letter Writing, Letter Parts, Letter Styles or Layout, Essentials of Good Letter Writing. |
| UNIT-15 | Recent Trends and Communication Technologies- Introduction, Assumptions, Communication Systems, Visual Communication, Kinds of Visual Aids, Advantages and Disadvantages of Visual Aids, Information Technology, Network Communication. |
| <p>Suggested Readings: 1. Bovee, and Thill, Business Communication Essentials, Pearson Education 2. Shirley Taylor, Communication for Business, Pearson Education 3. Locker and Kaczmarek, Business Communication: Building Critical Skills, McGraw Hill Education 4. Herta A Murphy, Herbert W Hildebrandt, Jane P. Thomas, Effective Business Communication (SIE), McGraw Hill Education</p> | |

5. Dona Young, Foundations of Business Communication: An Integrative Approach, McGraw Hill Education

6. Raymond V. Lesikar, Marie E. Flatley, Kathryn Rentz, Paula Lentz, and Neerja Pande, Business Communication: Connecting in a Digital World (SIE), McGraw Hill Education

Suggested online courses (MOOCs) Any course offered in MOOCS/ Swayam Portal conducted by UGC, IIMS or IGNOU shall be consider for the credit transfer. The title of the course must be same as the one in which credit transfer is applied for.

Note: Latest edition of text books may be used.

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| Programme: B.com | | Year: SECOND | Semester: IV |
| Subject: B.com | | | |
| Course Code: B.com-[SEINS] | | Course Title: Skill Enhancement Course in Insurance | |
| Course Objectives: The objective of this course is to provide basic knowledge of Principles and practice insurance and life insurance. | | | |
| Course Outcomes: 1. To enable the students to know the fundamentals of Insurance. 2. To give exposure to the students about life insurance products, Procedural part and life insurance business in India. | | | |
| Credits: 04 | | Type of Course: SEC | |
| Max. Marks: 100 | | Min. Passing Marks: 36 | |
| BLOCK-I | Introduction to Insurance: | | |
| UNIT-1 | Definition, characteristics and need of insurance, Economic and commercial significance of insurance, Insurance as a social security tool, Types of insurance in brief, Principles of insurance. Insurance contract and wagering contract. | | |
| UNIT-2 | Life Insurance: Meaning and Nature of life insurance. Life insurance products, - whole life, endowment, term plans, pension and annuity plans, unit linked Insurance plans. | | |
| UNIT-3 | Life Insurance Policy: Meaning, Procedure of taking life insurance policy, | | |
| UNIT-4 | Policy conditions, settlement of claims. | | |
| BLOCK-II | Life Insurance Business in India: | | |
| UNIT 5 | Growth of life insurance business after privatization, Evaluation of performance of LIC of India and private companies, | | |
| UNIT-6 | Insurance Regulatory and Development Authority Act, 1999- structure. | | |
| UNIT-7 | IRDA-Organizational setup and functions. | | |
| BLOCK-III | Fire Insurance | | |
| UNIT-8 | Fire Insurance -Meaning, Procedure of taking fire Insurance policy, Policy conditions, kinds of policies, cancellation and forfeiture of policy, Renewal of policy, settlement of claims. | | |
| UNIT-9 | Marine Insurance: Meaning, Procedure of taking marine insurance policy, Difference between fire and marine Insurance, clauses of marine insurance policy, marine losses and perils ,Types | | |

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| | of policies |
| UNIT-10 | Miscellaneous Insurance (only nature & cover) (A) Personal Accident Insurance (B) Health Insurance (C) Motor Insurance (D) Burglary Insurance (E) Liability Insurance (F) Fidelity Guarantee Insurance (G) Cattle Insurance |
| UNIT-11 | Crop Insurance |
| BLOCK-IV | General Insurance Business in India |
| UNIT-12 | Growth of general insurance business after Privatization. current scenario, |
| UNIT-13 | Merits and demerits |
| Unit-14 | Evaluation of performance of public and private companies |
| UNIT-15 | Bank assurance. |
| UNIT-16 | Foreign Direct Investment (FDI) in insurance business. |
| <p>Suggested Readings: 1. G.S. Panda- 'Principles and Practices of Insurance' Kalyani Publishers, Ludhiana 2. M. Arif Khan' and Practice of Insurance' Educational Book House, Aligarh. 3. M.N. Mishra- 'Insurance Principles and Practice' S. Chand & Company Ltd. New Delhi. 4. Kothari & Bahl, Principles and Practice of Insurance' Sahitya Bhawan, Agra. 5. S. Balachandran, General Insurance, Insurance Institute of India, Mumbai. 6. S. Balachandran, Life Insurance, Insurance Institute of India, Mumbai. 7. Insurance Regulatory Development Authority Act- 1999.</p> <p>Suggested online courses (MOOCs) Any course offered in MOOCs/ Swayam Portal conducted by UGC, IIMS or IGNOU shall be considered for the credit transfer. The title of the course must be the same as the one in which credit transfer is applied for.</p> <p>Note- Latest edition of text books may be used.</p> | |

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| Programme: B.com | Year: THREE | Semester: V |
| Subject: B.com | | |
| Course Code: B.com-501 | Course Title: PRINCIPLES OF MANAGEMENT | |
| Course Objectives: The objective of the course is to provide the student with an understanding of basic management concepts, principles and practices. | | |
| Course Outcomes: CO 1 To make learners aware about the concept of Management CO2 To make learners enhance their capabilities and skills CO3 To make learners aware with the theories of management CO4 To develop management skills and develop leadership qualities. | | |
| Credits: 04 | Type of Course: Core | |
| Max. Marks: 100 | Min. Passing Marks: 36 | |
| BLOCK-I | MANAGEMENT:INTRODUCTIONANDOVERVIEW | |
| UNIT-01 | NATUREANDSCOPEOFMANAGEMENT- Concept of management Management as a process, Management as a discipline, Management and Administration - Management and Administration as two distinct term, Management and Administration as synonyms, definition of management, nature and scope of management - nature of management, scope of management, management as a science and art, management as a profession Managerial Skills, Skill-mix for Different Levels of Managers, Managerial functions, Social Responsibilities of Management-Reasons for Social Responsibilities, stakeholders of the Organization | |
| UNIT-02 | LEVELSOFMANAGEMENT Levels of management and skill requirement – hierarchical classification of managers, classification of managerial skill requirement- hierarchical classification of managers, managerial functions, social responsibilities of management- reasons for social responsibilities, stakeholders of the organization. | |
| UNIT-03 | APPROACHES TO THE STUDY OF MANAGEMENT- Evolution of management thought, scientific management, Fayol's administrative theory, human relations approach, behavioural approach, decision theory, modern (systems) approach, contingency approach. | |
| UNIT-04 | PROCESS AND PRINCIPLES OF MANAGEMENT- Process of management- meaning, important features, management process approach, management functions, principles of management- meaning and nature, characteristics, need for management principles of management, limitations of | |

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| | management principles, are management principles universally valid? |
| BLOCK-II | PLANNING AND ORGANISING |
| UNIT-05 | FUNDAMENTALS OF PLANNING- Planning meaning and concept, Nature and characteristics of planning important of planning, limitations of planning, the process of planning, forecasting as an element of planning, types of planning, principles of planning. |
| UNIT-06 | PLANS POLICIES, SCHEDULES AND PROCEDURES- Organisational plans, objectives, strategies, policies procedures, schedules. |
| UNIT-07 | ORGANISING I – Nature of organising function- characteristics of organization, importance of organization. Organisation as a system, steps in the organisation process, organisation structure, principles of organisation. |
| UNIT-08 | ORGANISING II- Span of control, organisation chart, organisational manual- importance of manual, types of manual, advantages of manual, drawbacks of manual, formal and informal organisations, difference between formal and informal organisations, characteristics of informal organisation, functions of informal organisation, problems of informal organisation. |
| Block-III | MANAGEMENT RELATIONSHIP UNIT |
| UNIT-09 | DEPARTMENTATION- Definition of departmentation, need for departmentation, bases of departmentation- function, product, territory, customers, process of equipment choosing a basis of departmentation. |
| UNIT-10 | AUTHORITY RELATIONSHIPS Authority relationships- line organization, line and staff organisation, line organisation vs. Line and staff organisation, line functional organisation, line organisation vs. functional organisation. |
| UNIT-11 | DELEGATION Delegation – delegation of authority, elements of delegation, principles of delegation, importance of delegation, barriers to effective delegation, means of effective delegation. |
| UNIT-12 | DECENTRALISATION Decentralisation, merits and limitations of decentralisation, factors determining the degree of decentralisation. |
| BLOCK-IV | STAFFING AND DIRECTING UNIT |
| UNIT-13 | STAFFING- Meaning of staffing, importance of the staffing function, human resource planning, recruitment- internal sources, external sources, selection, placement and orientation, training |

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| | and development- purpose and importance of training, features and requirements of training, types and methods of training, management development programme. |
| UNIT-14 | DIRECTING- Meaning of direction, features of directing function, importance of directing, supervision-functions of supervision,- meaning of supervision, functions of supervisors, significance of supervisory role, scope of supervisory responsibilities, qualities of a good supervisor. |
| UNIT-15 | MOTIVATION – Concept of motivation, process of motivation, role of motivation, types of motivation-financial motivation, non-financial motivation. Theories of motivation- McGregor's participation theory, Maslow's need priority theory, Herzberg's motivation hygiene theory, Distinction between Herzberg's and Maslow's theory |
| UNIT-16 | LEADERSHIP Leadership Meaning and concept, Importance of managerial leadership, theories of leadership, leadership styles, functions of leadership, motivation and leadership, leadership effectiveness – qualities of an effective leader, moral – meaning and significance of moral factors determining morale, leadership and morale. |

Suggested Readings:

1. Harold Koontz and Heinz Weihrich, Essentials of Management: An International and Leadership Perspective, McGraw Hill Education.
2. Stephen P Robbins and Madhushree Nanda Agrawal, Fundamentals of Management: Essential Concepts and Applications, Pearson Education.
3. George Terry, Principles of Management, Richard D. Irwin
4. Newman, Summer, and Gilbert, Management, PHI
5. James H. Donnelly, Fundamentals of Management, Pearson Education.
6. B.P. Singh and A.K. Singh, Essentials of Management, Excel Books
7. Griffin, Management Principles and Application, Cengage Learning
8. Robert Kreitner, Management Theory and Application, Cengage Learning
9. TN Chhabra, Management Concepts and Practice, Dhanpat Rai & Co. (Pvt. Ltd.), New Delhi
10. Peter F Drucker, Practice of Management, Mercury Books, London

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Note: Latest edition of text books may be used.

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| Programme: B.com | Year: THREE | Semester: V |
| Subject: B.com | | |
| Course Code: B.com-502 | Course Title: MONEY,BANKING AND FINANCIAL INSTITUTIONS | |
| Course Objectives: To provide the student a basic knowledge of financial markets and institutions and to familiarise them with major financial services in India. | | |
| Course Outcomes: CO 1 To make learners aware about the concept of Money banking and Financial Institution CO 2 To make learners aware with best practices adopted in the industry in the field of Money banking and Financial Institution CO 3 To make learners aware with new rules and regulations adopted by the industry made by the government CO 4 To develop new skills in the learners needed in the industry. CO 5 To develop analytical skills of learners. CO 6 To provide practical knowledge of the subject | | |
| Credits: 04 | Type of Course: Core | |
| Max. Marks: 100 | Min. Passing Marks: 36 | |
| BLOCK-I | Monetary Theory | |
| UNIT-1 | Money: Nature, Functions and Significance- Problems of barter system, evolution and kinds of money, meaning and nature of money, functions of money, significance of money, evils of money. | |
| UNIT-2 | Demand for and Supply of Money- Meaning of demand for money, theories of demand for money the classical approach, the neo classical theory, Keynesian theory, the supply of money what is supply of money?, agencies influencing money supply, the velocity of money. | |
| UNIT-3 | Money and Prices- Quantity theory of money cash transactions approach, cash balances approach, comparison of cash balances approach and cash transactions approach Keynes' theory of money and prices, Milton Friedman's quantity theory of money. | |
| UNIT-4 | Inflation- Meaning of inflation, types of inflation demand-pull inflation, cost push inflation, effects of inflation control of inflation. | |
| BLOCK-II | Banking Theory and Practice | |
| UNIT-5 | Commercial Banking- Evaluation of banking evolution of banking in England evolution of banking of India, brief structure of banks branch banking, unit banking, group banking, chain banking, functions of commercial banks definition of a bank, primary functions, secondary functions, economic significance of banking, creation of credit principles of portfolio management, credit creation. | |

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| UNIT-6 | Commercial Banking in India- Banking structure in India, role of state bank of India Establishment, Objective, progress nationalization of commercial bank arguments for nationalization, arguments against nationalization, objectives of bank nationalization, banking developments in nationalization, problems of commercial banks in India. |
| UNIT-7 | Central Banking- Meaning of central bank, functions of a central bank traditional functions, promotional functions role of a central bank as controller of money supply and credit, control of credit quantitative methods, qualitative methods. |
| UNIT-8 | Reserve Bank of India- Functions of the reserve bank of India traditional functions developmental and promotional functions, note issue system of note issue, principle of note issue, control of credit objectives of monetary policy, techniques of general credit control, direct credit regulation, appraisal of the monetary policy of the RBI. |
| UNIT-9 | Indian Money Market- Meaning of money market, structure of the Indian money market, characteristics of Indian money market features of a developed money market, nature of Indian money market, Problems of Indian money market nature of problems, role of RBI in tackling the problems, suggestions for improvement. |
| BLOCK-III | Non Banking Financial Institutions in India UNIT |
| UNIT-10 | Non Bank Financial Intermediation- An overview of non bank financial intermediation what is non banking financial intermediation role of non bank financial intermediaries, types of non bank financial intermediaries, life insurance corporation of India (LIC), General insurance companies, unit trust of India (UTI), other non banking financial institutions in India. |
| UNIT-11 | Term Lending financial Institutions All India Level- What is a development bank?, Functions of development banks, origin of development banks, industrial finance corporation of India (IFCI), industrial credit and investment corporation of India (ICICI), Industrial development bank of India (IDBI), other development banking institutions industrial reconstruction bank of India (IRBI), small industrial development bank of India (SIDBI), Evaluation of development banks in India. |
| UNIT-12 | Term Lending financial Institutions State Level- Need for state level term lending institutions, state finance corporation (SFCs), state industrial development corporations (SIDCs), technical consultancy organizations. |

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| UNIT-13 | Agricultural Finance in India- Importance of agricultural finance, cooperative credit societies and banks primary agricultural cooperative credit societies, central cooperative banks, state cooperative bank, land development banks, commercial banks types of agricultural finance limitations of commercial banks as a source of rural credit, regional rural banks as a source of rural credit, regional rural banks, national bank for agriculture and rural development (NABARD) functions, performance. |
| BLOCK-IV | International Financial System |
| UNIT-14 | International Finance System an Introduction- Need for international finance, short term flow of funds, long term capital flows, foreign exchange market, composition of the foreign exchange market, spot and forward markets, exchange rate regimes, international money and capital markets money markets, capital markets, international financial institutions the international monetary fund, the world bank, the affiliates of the world bank. |
| UNIT-15 | International Monetary Fund- Objectives of the IMF, determination of quotas, determination of par values of exchange rates, borrowings from the IMF, exchange rate stability versus managed float, adjustable peg system, failure of the IMF, the system of managed float, the IMF and international liquidity the problem of international liquidity, proposals for raising international liquidity, role of special drawing rights. |
| UNIT-16 | World Bank- Objectives of the World Bank, functions of the World Bank lending and guaranteeing private loans, technical assistance, stimulating private foreign investment, operations of the World Bank general lending principles, structural adjustment loans, local currency expenditures and other problems evaluation of the performance of the World Bank the World Bank's contribution, failures of the World Bank. |
| <p>Suggested Readings: 1. L M Bhole, and Jitendra Mahakud. Financial Institution and Markets, McGraw-Hill Education</p> <p>2. Khan, M.Y. Indian Financial System, McGraw-Hill Education.</p> <p>3. Dhanekar. Pricing of Securities. New Delhi: Bharat Publishing House.</p> <p>4. Prasanna, Chandra. Financial Management: Theory and Practice. McGraw-Hill Education.</p> <p>5. Clifford Gomez, Financial Markets, Institutions and Financial Services, PHI Learning</p> <p>6. MY Khan and PK Jain. Financial Services. McGraw Hill Education.</p> <p>7. Singh, J.K. Venture Capital Financing in India. Dhanpat Rai and Company, New Delhi.</p> <p>8. Annual Reports of Major Financial Institutions in India.</p> <p>Suggested online courses (MOOCs) Any course offered in MOOCs/ Swayam Portal conducted by UGC, IIMS or IGNOU shall be considered for the credit transfer. The title of the course must be same as the one in which credit transfer is applied for.</p> | |

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| Programme: B.com | Year: THREE | Semester: V |
| Subject: B.com | | |
| Course Code: B.com-503 | Course Title: ACCOUNTANCY-II | |
| Course Objectives: The objective of this paper is to help students to acquire conceptual knowledge of the financial accounting and to impart skills for recording various kinds of business transactions. | | |
| Course Outcomes: CO 1 To make learners aware about higher accounting practices CO 2 To make learners enhance their capabilities and skills CO 3 To make learners aware with best practices adopted in the industry in the field of higher accounting. CO 4 To make learners aware with new rules and regulations adopted by the industry made by the government CO 5 To provide practical knowledge of the subject CO 6 To develop analytical skills of learners. | | |
| Credits: 04 | Type of Course: Core | |
| Max. Marks: 100 | Min. Passing Marks: 36 | |
| BLOCK-I | Branch and Departmental Accounts | |
| UNIT-1 | Branch Accounts –I | |
| UNIT-2 | Need for branch accounting, types of branches, accounting for dependent branches, debtors system cost price method, invoice price method, final account system, stock and debtors system. | |
| UNIT-3 | Branch Accounts –II- Accounting system of an independent branch, some peculiar items goods in transit, cash in transit, heads office expenses chargeable to branch, depreciation on branch fixed assets, accounts maintained by head office, interbranch transactions, incorporation, closing entries in branch books, a comprehensive illustration. | |
| UNIT-4 | Departmental Accounts- Meaning and purpose of departmental accounts, importance of departmental accounts, recording of transactions, allocation of expenses, inter departmental transfers. | |
| BLOCK-II | Hire Purchase Accounts | |
| UNIT-5 | Hire Purchase Accounts –I- Nature of hire purchase agreement, legal position definition, characteristics of hire purchase agreement, rights of hires, ascertaining the interest/cash price ascertainment of interest, ascertainment of total cash price, accounting records in the books of the purchaser when the asset is recorded at full cash price, when the asset is recorded at cash price actually paid, accounting records in the books of vendor. | |
| UNIT-6 | Hire Purchase Accounts –II- Default and repossession rights of the hire vendor, restrictions on the owner, accounting for default and repossession complete repossession, partial repossession, installment payment system, accounting for installment payment system books of the buyer, books of the vendor. | |

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| UNIT-7 | Hire Purchase Accounts –III- Basic record for goods of small value sold on hire purchase, relevant terms, ascertainment of profit treatment of goods repossessed, calculation of missing figures, stock and debtors system. |
| BLOCK-III | Partnership Accounts |
| UNIT-8 | General Introduction and Distribution of Profits- Meaning of partnership, partnership deed, provisions affecting partnership accounts, distribution of profits profit and loss appropriation account, calculation of interest on capital, calculation of interest on drawings, guarantee of minimum profit to partner, past adjustments, fixed and fluctuating capital, and final accounts. |
| UNIT-9 | Admission of a Partner- Admission of a partner list of adjustments, calculation of new profit sharing ratio, calculation of sacrificing ratio, goodwill meaning of goodwill, factors affecting the value of goodwill, need for valuation of goodwill, methods of valuation of goodwill, treatment of goodwill on admission of a partner, revaluation of assets and liabilities, adjustment of accumulated profits or losses, adjustment of capitals, change in the profit sharing ratio. |
| UNIT-10 | Retirement or death of a partner- New profit sharing ratio, gaining ratio, treatment of goodwill when goodwill does not appear in the books when goodwill does not appear in the books, when goodwill appears in the books adjustment for accumulated profits/losses, adjustment for revaluation of assets and liabilities, adjustment for unrecorded assts and liabilities payment to the retiring partner payment of full amount due, payment of the amount due in equal installments at fixed intervals and the unpaid balance earning interest, payment of the amount due in equal installments plus interest on outstanding balance, payment of the amount due in equal installments including interest, death of partner accounting implications ascertainment of share of profits (losses) upto the date of retirement/death, settlement of executor's account's account, joint life policy, comprehensive illustrations. |
| UNIT-11 | Dissolution of a Partnership Firm- Meaning of dissolution, dissolution of partnership, dissolution of a firm, modes of dissolution, settlement of accounts, accounting treatment simple dissolution, dissolution on account of insolvency of partners, dissolution on sale to a company. |
| BLOCK-IV | Company Account-I- |
| UNIT-12 | General Introduction Meaning of company special features of a company, special features of a company, kinds of companies, distinction between a company and a partnership, formation of a company filing of basic documents, certificate of incorporation, allotment of shares, statutory books, books of account, share capital categories of share capital, classes of shares. |
| UNIT-13 | Record of Share Capital Transactions- Procedure and accounting entries for issue of shares procedure for issue of shares, basic accounting entries for issue of shares, issue of shares for consideration other than cash, issue of shares for cash issue of shares for cash at a premium, issue of share for cash at a discount, oversubscription of shares full allotment, prorata allotment, calls in arrears, calls in advance, forfeiture of shares, reissue of forfeited shares, issue and redemption of preference shares issue of preference shares issue of preference shares, redemption of |

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| | preference shares. |
| UNIT-14 | Issue and Redemption of Debentures- What is a debenture? Difference between shares and debentures, types of debentures, issue of debentures when debentures are issue for consideration other than cash, when debentures are issued for cash, issue of debentures as a collateral security, debentures issued at different terms, writing off loss on issue of debentures, redemption of debentures redemption of maturity, redemption in installments, redemption by purchase from the market, redemption by conversion. |
| UNIT-15 | Purchase of Business and Profits Prior to Incorporation- Meaning and need, purchase consideration, goodwill or capital reserve, accounting entries, interest to vendors, debtors and creditors taken over for collection and payment on behalf of the vendors, profits prior to incorporation, some comprehensive illustrations. |
| BLOCK-V | Company Account-II- |
| UNIT-16 | Final Account-I- Company final accounts, legal requirements as to profit and loss account (Schedule VI Part II) income, expenses and provisional, appropriation of profit, forms of profit and loss account, special features of company profit and loss account, legal requirements as to company balance sheet (Schedule VI Part I) proforma of balance sheet, liabilities, assets, summarized balance sheet (Vertical From). |
| UNIT-17 | Final Account-II- Treatment of special items relevant to company final accounts preliminary expenses, expenses on issue of shares and debentures, premium on issue of shares, calls in arrears and calls in advance, forfeited shares, depreciation on fixed assets, provision for taxation, dividends, interest on debentures, transfer to reserves, balance of profit and loss account, preparation of final accounts. |
| UNIT-18 | Analysis of Financial State Nature of financial statement, uses and limitations of financial statements uses, limitations, financial analysis, and its techniques, meaning of ratio analysis, objectives of ratio analysis, classification of ratios, ratios to assess financial soundness liquidity ratios, long term solvency ratios, long term solvency ratios, ratios to assess profitability profitability in relation to sales, profitability in relation to capital employed (Investment), A comprehensive illustration, standards for comparison, usefulness of ratio analysis, limitations of ratio analysis. |
| UNIT-19 | Statement of Changes in Financial Position-I- What is statement of changes in financial position?, meaning of fund, flow of funds, sources and uses of funds, steps involved in preparation of fund flow statement, schedule of changes in working capital, funds from operations depreciation, profit or loss on sale of fixed asset, profit or loss on sale of long term investments, amortization of expenses and writing off intangible assets, provision for taxation, proposed dividends, provision for doubtful debts, items representing appropriation of profits, statement of funds from operation. |
| UNIT-20 | Statement of Changes in Financial Position-II- Preparation of fund flow statement, importance of fund flow statement, cash flow statement sources and uses of cash, ascertaining cash from operations, preparation of |

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| | cash flow statement, uses of cash flow statement, distinction between cash flow analysis and fund flow analysis. |
| <p>Suggested Readings: 1.J.R. Monga, <i>Financial Accounting: Concepts and Applications</i>. Mayur Paper Backs, NewDelhi.</p> <p>14. M.C.Shukla, T.S. Grewal and S.C.Gupta. <i>Advanced Accounts. Vol.-I</i>. S. Chand & Co., NewDelhi.</p> <p>B.Com (Hons.) CBCS53</p> <p>15. S.N. Maheshwari, and. S. K. Maheshwari. <i>Financial Accounting</i>. Vikas Publishing House, New Delhi.</p> <p>16. Deepak Sehgal. <i>Financial Accounting</i>. Vikas Publishing H House, New Delhi.</p> <p>17. Bhushan Kumar Goyal and HN Tiwari, <i>Financial Accounting</i>, International Book House</p> <p>18. Tulsian, P.C. <i>Financial Accounting</i>, Pearson Education.</p> <p>Suggested online courses (MOOCs)Any course offered in MOOCS/ Swayam Portal conducted by UGC, IIMS or IGNOU shall be consider for the credit transfer. The title of the course must be same as the one in which credit transfer is applied for.</p> <p>Note: Latest edition of the text books should be used.</p> | |

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| Programme: B.com | Year: THREE | Semester: V |
| Subject: B.com | | |
| Course Code: B.com-504 | Course Title: FINANCIALMANAGEMENT | |
| Course Objectives: To familiarize the students with the principles and practices of financial management. | | |
| Course Outcomes: After studying of this course, learners outcome are: CO ₁ Maximization of value of the firm. CO ₂ Determination of patterns of determining capital structure. CO ₃ Assessment of working capital needs of the firm. CO ₄ Focus on various decision of the firm like investment, financing and dividend. | | |
| Credits: 04 | Type of Course: DEC | |
| Max. Marks: 100 | Min. Passing Marks: 36 | |
| BLOCK-I | INTRODUCTION | |
| UNIT-1 | BusinessFinance- DefinitionofBusinessfinanceandfinancialManagement,Functions,ImportanceandLimitationsofFinancialmanagement,ProfitV/SWealthmaximizationObjective,TraditionalandModernConceptsofFinanceFunction,ScopeofFinanceFunction. | |
| UNIT-2 | Finance Documents - Nature and Relevant Accounting Concept of Balance sheet and Profit and Loss Account, Forms, Significance and Limitations of Balance sheet and Profit and loss Account, Distinctions between balance Sheet and Trial Balance. | |
| UNIT-3 | FundFlowStatement- Concept,Characteristics,Preparation,ImportanceandLimitations of Funds Flow Statement, Distinction Between Funds Flow Statement and Balance Sheet. | |
| UNIT-4 | CashFlowStatement- IntroductionandFormatasperAS-3SignificanceandLimitationsDistinctionsBetweenCashFlowStatementandFundsFlow Statement. | |
| UNIT-5 | TimeValueofMoney- ValuationConcept,CompoundvalueConcept,MultipleCompoundingPeriods,CompoundingAnnuities,PresentValueofDiscountingConcept. | |
| BLOCK-II | FinancialAnalysis | |

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| UNIT-6 | Ratio Analysis- Meaning of Ratio and Ratio Analysis, Importance and Limitations of Ratio Analysis, Precautions in Using Ratios, Liquidity, Profitability, Capital Structure and TurnOver Ratios. |
| UNIT-7 | Break Even Analysis- Meaning, Assumption and Limitations, Calculation of BEP, P/V Ratio and Margin of Safety, Uses of Break-Even Analysis. |
| UNIT-8 | Dividend Policy- Meaning and kinds of dividend, Factors Affecting Dividend Policy, Characteristics of Suitable Dividend Policy, Walter and Gordon Models, Modigliani and Miller Model. |
| UNIT-9 | Cost of Capital- Meaning, Importance, classification and Measurement of cost of Capital, Average Cost of Capital. |
| UNIT-10 | Share, Debenture and Bonds - Share-Meaning, Characteristics and Types, Difference between share and stock, advantages and Disadvantages of Equity and preference shares, Distinctions Between Equity and preference Shares, Debenture-Concept, Types, Advantages and Limitations, differences between share and Debenture, Causes of Low Popularity of Debentures in India, Concepts and Types of Bonds |
| BLOCK-III | Working Capital Management |
| UNIT-11 | Introductory Traditional and Modern Concept of Working Capital, Determining Factors of Working Capital, Advantages of Adequate Working Capital, Sources of Working Capital. |
| UNIT-12 | Methods of Forecasting- Methods of Working Capital Forecasting- Operating Cycle Method, Forecasting of Current Assets and Liabilities Methods, Cash, Forecasting Method, Projected Balance Sheet Method, Profit and Loss Adjustment Method, Criteria of Efficiency of Working Capital Manager. |
| UNIT-13 | Inventory Management- Objective and Techniques of inventory Management- EOQ, ABC Analysis, VED Analysis, Determinations of material Levels, Factor Determining the Investment Level in Inventory. |
| UNIT-14 | Receivables Management- Introduction, Benefits and Cost of Receivables, Factor influencing the size of Receivables, Optimum Credit Policy, Functions of Receivables Management. |
| UNIT-15 | Cash Management- Nature of Cash, Motives for Holding Cash, Factors Determining Cash Balance, Managing Cash Flows, Methods of Cash Management, Cash Budget. |

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| <p>Suggested Readings:1. James C. Van Horne and Sanjay Dhamija, Financial Management and Policy, Pearson Education</p> <ol style="list-style-type: none">2. Levy H. and M. Sarnat. Principles of Financial Management. Pearson Education3. Brigham and Houston, Fundamentals of Financial Management, Cengage Learning4. Khan and Jain. Basic Financial Management, McGraw Hill Education5. Prasanna Chandra, Fundamentals of Financial Management. McGraw Hill Education6. Singh, J.K. Financial Management- text and Problems. Dhanpat Rai and Company, Delhi.7. Rustagi, R.P. Fundamentals of Financial Management. Taxmann Publication Pvt. Ltd. | |

B.Com (Hons.) CBCS

8. Singh, Surender and Kaur, Rajeev. Fundamentals of Financial Management. Mayur Paperback, New Delhi.
9. Pandey, I.M. Financial Management. Vikas Publications.

10. Bhabatosh Banerjee, Fundamentals of Financial Management, PHI Learning

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Note: Latest edition of text books may be used.

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| Programme: B.com | Year: THREE | Semester: VI |
| Subject: B.com | | |
| Course Code: B.com-601 | Course Title: MERCANTILE LAW | |
| Course Objectives: The objective of the course is to impart basic knowledge of the important business legislation along with relevant case law. And impart basic knowledge of the provisions of the contract Act 1872 and others act . | | |
| Course Outcomes: CO1 To make learners aware about the concept of Mercantile Law CO2 To make learners aware with best practices adopted in the industry in the field of Mercantile Law CO3 To make learners aware with new rules and regulations adopted by the government CO4 To develop competitive skills in the learners to deal with new rules and provisions of Mercantile Law CO5 To develop analytical skills of learners. CO6 To provide practical knowledge of the subject | | |
| Credits: 04 | Type of Course: Core | |
| Max. Marks: 100 | Min. Passing Marks: 36 | |
| Block-I | Contract | |
| Unit-1 | Essentials of a Contract- Meaning of law, and sources of mercantile law, the law of contract, meaning of a contract agreement, legal obligation, difference between an agreement and a contract, classification of contracts on the basis of creation, on the basis of execution, on the basis of enforceability, essentials of a valid contract. | |
| Unit-2 | Offer and Acceptance- Offer meaning of offer, how is an offer made?, to whom an offer is made? Legal rules for a valid offer, cross offers, standing offers, acceptance what is an acceptance?, how is an acceptance made?, legal rules for a valid acceptance, communication of offer and acceptance communication of offer, communication of acceptance, contract over telephone, revocation of offer and acceptance revocation of offer, revocation of acceptance, communication of revocation, lapse of an offer. | |
| Unit-3 | Capacity of parties- Who is competent to contract? Position of a minor who is a minor?, position of agreements by a minor, agreements by persons of unsound mind who is a person of unsound mind? Burden of proof, position of agreements with persons of unsound mind, persons disqualified by law. | |
| Unit-4 | Free Consent- Meaning of consent, concept of free consent, coercion what is coercion?, effect of coercion, burden of proof, undue influence what is undue influence? Presumption of domination of will, effect of undue influence, burden of proof, distinction between coercion | |

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| | nandundueinfluence,fraudwhatisfraud?Doessilenceamounttofraud?Consequenceoffraud,misrepresentationwhatismisrepresentation?,essentialsofmisrepresentation,effectofmisrepresentation,distinctionbetweenfraudandmisrepresentation,mistake,mistakeoflaw,mistakeoffact,effect of mistake |
| BLOCK-II | GeneralLawofContract-II |
| UNIT-5 | Considerationandlegalityofobject -Meaning of consideration, legal rules for valid consideration, stranger to a contract andstranger to a contract stranger to consideration, adequacy of consideration, legality ofagreementswithoutconsideration,agreementsopposedtopublicpolicy. |
| UNIT-6 | VoidAgreementsandContingentContracts -Void agreements, agreements in restraint of marriage, agreement in restraint of trade,agreements in restraint of legal proceedings, uncertain agreements, wagering agreements,wagering agreements, agreements to do impossible Acts, restitution, contingent contractswhatiscontingentcontract?,rulesregardingenforcementofcontingentcontracts, differencebetweenacontingentcontract and awageringagreement. |
| UNIT-7 | Performance&Discharge -Meaning of performance types of performance, kinds of tender, essentials of a validtender, effect of refusal to perform promise wholly, who can demand performance? Whomust perform?, time and place for performance, time as the essence of the contract,performanceofreciprocalpromisestypesofreciprocalpromises,rulesfortheperformance of reciprocal promises, order of performance of reciprocal promises, effectofpreventingtheperformanceofreciprocalpromise,assignmentofcontracts,appropriation of payment, modes of discharge of a contract, discharge by performance,dischargeby mutual agreement, discharge by lapse of time,dischargeby operation oflaw,dischargebyimpossibilityof performance, dischargebybreach. |
| UNIT-8 | Remediesforbreachandquasicontracts -Meaning of breach of contract anticipatory breach of contract, actual breach of contract,remedies for breach of contract rescission of the contract, suitfordamages, suit forspecificperformance,suitforinjunction,suituponquantummerit,quasicontractsdefinitions of quasi contracts, difference between quasi contracts and contracts, types ofquasicontracts, quantummerit. |
| BLOCK-III | Specific Contracts and Arbitration |
| UNIT-9 | IndemnityandGuarantee - Meaningofcontractofindemnity,rightsofindemnityholder,commencementofindemnifier's liability, meaning of contract of guarantee, distinction between contract ofguarantee, distinction between contract of indemnity andcontract of guarantee, extent ofsurety's liability, kinds of guarantee, revocation of continuing guarantee, rights of suretyrights against the principal debtor, rights against the creditor, rights against co- |

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| | sureties, discharge of surety from liability by revocation of contract of guarantee, by conduct of the creditor, by invalidation of the contract. |
| UNIT-10 | Bailment and pledge- Meaning of bailment, kinds of bailment, duties of bailer, duties of bailee, rights of bailor, rights of bailee, rights of bailer and bailee against wrongdoer, finder of goods rights of a finder of goods, duties of a finder of goods, termination of bailment, meaning of pawn or pledge, who may pledge, pledge and bailment, pledge and hypothecation, rights of pawnee, rights and duties of pawnor rights of pawnor, duties of pawnor, pledge by non-owners. |
| UNIT-11 | Agency- What is a contract of agency? Who can appoint an agent? Who may be an agent?, consideration for agency, constitution and proof of agency, difference between agent, servant and independent contractor, creation of agency, agency relationship between husband and wife, classification of agents, scope and extent of authority, delegation of authority by agent, sub agent and substituted agent, agency by ratification, rights of an agent, duties of an agent, personal liability of an agent, liability of principal to third parties, termination of agency, irrevocable agency. |
| UNIT-12 | Arbitration- What is arbitration? Arbitration agreement, essentials of an arbitration agreement, effects of an arbitration agreement, why may refer to arbitration subject matter of reference, modes of arbitration, provisions implied in an arbitration agreement, appointment of arbitrator, revocation of authority revocation with the leave of court, removal by court, power of court where, arbitrator is removed or his authority is revoked, powers of arbitrator of umpire, duties of arbitrator or umpire, arbitrator's remuneration, the award modification of an award, remission of an award, setting aside of an award, arbitrators with the intervention of court where no suit is pending, arbitration in suits. |
| BLOCK-IV | Partnership |
| UNIT-13 | Definition and Registration of Partnership- Definition and characteristics of partnership, partnership and co-ownership, partnership and joint Hindu family, partnership deed, registration rights, liabilities, position on attaining majority, |
| UNIT-14 | Rights, Duties and Liabilities of Partners- Mutual relations of partners rights of partners, duties of partners, property of the firm, relation of partners with third parties, position of incoming and outgoing partners admission of a partner, retirement of a partner, expulsion of a partner, insolvency of a partner, death of a partner, transfer of partner's interest |
| UNIT-15 | Dissolution of Partnership Firms- Dissolution of partnership and dissolution of firm dissolution of partnership, dissolution of firm, modes of dissolution of firm, dissolution without the order of court, dissolution by an order of court, consequences of dissolution of firm rights of a partner on dissolution, liabilities of a partner on dissolution. |
| BLOCK-V | Sale of Goods |

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| UNIT-16 | Nature of Contract of Sale- Meaning of contract of sale, essentials of a valid contract of sale, sale an agreement to sell, sale and hire-purchase agreements, meaning and types of goods meaning of goods, types of goods, effect of destruction of goods. |
| UNIT-17 | Conditions and Warranties- Meaning and definition of condition and warranty definition of condition, definition of warranty, distinction between condition and warranty, kinds of conditions and warranties express condition and warranties implied condition, implied warranties, when breach of a condition is to be treated as a breach of a warranty? Doctrine of caveat emptor. |
| BLOCK-V | Transfer of Ownership and Delivery- |
| UNIT-18 | Meaning of transfer of ownership, significance of transfer of ownership, rules regarding transfer of ownership in case of specific or ascertained goods, in case of unascertained and future goods, in case when goods are sent on approval or on sale or return basis of delivery to a carrier, reservation of right of disposal, sale by non-owners, what is delivery? Types of delivery, rules regarding delivery of goods, acceptance of delivery, liability of the buyer. |
| UNIT-19 | Right of an Unpaid Seller- Meaning of an unpaid seller, rights of an unpaid seller, rights against the goods where the property in the goods has passed to the buyer right of lien, right of stoppage of goods in transit, right of resale, right against the buyer personally, rights of the buyer, actions sales. |
| <p>Suggested Readings: 1.M.C. Kuchhal, and Vivek Kuchhal, Business Law, Vikas Publishing House, New Delhi. 2. Avtar Singh, Business Law, Eastern Book Company, Lucknow. 3. Ravinder Kumar, Legal Aspects of Business, Cengage Learning 4. SN Maheshwari and SK Maheshwari, Business Law, National Publishing House, New Delhi. 5. Aggarwal S K, Business Law, Galgotia Publishers Company, New Delhi. 6. Bhushan Kumar Goyal and Jain Kinneri, Business Laws, International Book House 7. Sushma Arora, Business Laws, Taxmann Publications. 8. Akhileshwar Pathak, Legal Aspects of Business, McGraw Hill Education, 6th ed. 9. P C Tulsian and Bharat Tulsian, Business Law, McGraw Hill Education 10. Sharma, J.P. and Sunaina Kanojia, Business Laws, Ane Books Pvt. Ltd., New Delhi</p> <p>Suggested online courses (MOOCs) Any course offered in MOOCs/ Swayam Portal conducted by UGC, IIMS or IGNOU shall be considered for the credit transfer. The title of the course must be same as the one in which credit transfer is applied for.</p> | |

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| Programme: B.com | Year: THREE | Semester: VI |
| Subject: B.com | | |
| Course Code: B.com-602 | Course Title: COMPANY LAW | |
| Course Objectives: The objective of the course is to impart basic knowledge of the provisions of the Companies Act 2013. Case studies involving issues in company law are required to be discussed. | | |
| Course Outcomes: CO1 To make learners aware about the concept of Company Law CO2 To make learners aware with best practices adopted in the industry in the field of Company Law CO3 To make learners aware with new rules and regulations adopted by the government CO4 To develop competitive skills in the learners to deal with new rules and provisions of Company Law CO5 To develop analytical skills of learners. CO6 To provide practical knowledge of the subject | | |
| Credits: 04 | Type of Course: Core | |
| Max. Marks: 100 | Min. Passing Marks: 36 | |
| BLOCK-I | Company and its Formation | |
| UNIT-1 | Nature and Types of Companies- Definition of a company, main features of a company, one man company, lifting the corporate veil under express statutory provisions, under judicial interpretations, distinction between a company and partnership, kinds of companies on the basis of incorporation, on the basis of liability, on the basis of control, association not for profit, illegal association meaning, exceptions, consequences. | |
| UNIT-2 | Public and Private Companies- Meaning of a private limited company, meaning of a public limited company, distinction between a private limited company, privileges of a private limited company, exemptions available to an independent private company, restrictions on a private company, conversion of a private company into a public company, conversion of a public company. | |
| UNIT-3 | Promoters- Promoter meaning and importance, function of a promoter, legal position of promoters, duties of promoters, liabilities of promoters, remuneration of promoters, position of preliminary contracts. | |
| UNIT-4 | Formation of a Company- Stages in the formation of a company, promotion, documents to be filed with the registrar, incorporation conclusiveness of certificate of incorporation, effects of registration, commencement of business, certificate of commencement of business, procedure for obtaining the certificate of commencement of business. | |

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| BLOCK-II | Principal Documents |
| UNIT-5 | Memorandum of Association -Meaning and purpose of memorandum, form of memorandum, contents of memorandum, name clause, registered office clause, objects clause, liability clause, capital clause, association clause or subscription clause, doctrine of ultravires, alteration of different clauses in the memorandum change of name, change of registered office, change in objects clause, change in liability clause, change in capital clause. |
| UNIT-6 | Articles of Association -Meaning and purpose of articles, registration of articles, contents of articles, alteration of articles, relationship between memorandum and articles, distinction between memorandum and articles, effect of memorandum and articles, constructive notice of memorandum and articles, doctrine of indoor management. |
| UNIT-7 | Prospectus -Meaning and importance, contents of prospectus matters to be specified in the prospectus, reports to be set out in the prospectus, registration of prospectus with registrar of companies, statement in lieu of prospectus, minimum subscription, misrepresentation in the prospectus and its consequences remedies against the company, remedies against promoters and directors of the company, remedies against experts, criminal liability for misstatements in the prospectus. |
| BLOCK-III | Capital and Management |
| UNIT-8 | Share and Capital -Meaning and types of share capital, meaning and types of shares meaning of a share, types of share, meaning of stock, meaning and types of debentures meaning and characteristics, types of debentures, difference between shares and debentures, public deposits meaning of deposits, deposits and loan, deposits and debentures, rules regarding acceptance of deposits. |
| UNIT-9 | Allotment of Shares -Allotment of shares notice of allotment, rules regarding allotment of shares, procedure of allotment, return as to allotment, irregular allotment and its consequences, issue of shares at a discount, issue of share at a premium share certificate, issues of share certificate effects of a share certificate, duplicate share certificate share warrant, calls on shares essentials of a valid call, payment of calls in advance, forfeiture of share, re issue of forfeited shares, surrender of share. |
| UNIT-10 | Membership of a company -Membership and shareholders definition of a member, distinction between member and shareholder, who can become a member?, number of members, modes of becoming a member, termination of membership, rights of members, liability of members, transfer of shares |

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| | procedure of transfer of shares, bland transfer, forged transfer, transmission of shares, Distinction between transfer and transmission, register of members-index of members and transmission, register of members index of members, foreign register, inspection of register, closure of register, rectification of register. |
| UNIT-11 | Directors -Definition of a director, position of directors, number of directors and directorships, qualification of a director, disqualifications of directors, appointment of directors, vacation of office by directors retirement of a director, resignation by a director, removal of directors, powers of directors, duties of directors statutory duties, general duties liabilities of directors, meetings of director. |
| BLOCK-IV | Meeting and Winding up |
| UNIT-12 | Company Secretary -Meaning of a company secretary, qualifications of a company secretary, secretary in whole-time practice, appointment of secretary, removal of secretary, position of company secretary, duties of a secretary statutory duties, general duties, liabilities of a secretary, rights of a secretary, role of a secretary. |
| UNIT-13 | Meetings and Resolutions -Meaning of meeting and its importance, kinds of meetings and their importance, statutory meeting purpose of statutory meeting, notice of statutory meeting, statutory report, annual general meeting, extraordinary general meeting, requisites of a valid meeting, notice of meetings, quorum for meetings, proxies, voting, chairman, resolutions ordinary resolution, special resolution, resolution requiring special notice, minutes. |
| UNIT-14 | Winding UP -Meaning of winding up, winding up and dissolution, modes of winding up, compulsory winding up grounds for compulsory winding up, who can file a petition?, commencement of winding up consequences of the winding up order, conduct of winding up, voluntary winding up member's voluntary winding up, creditor's voluntary winding up, consequences of voluntary winding up, distinction between members' and creditors' voluntary winding up, winding up under supervision of the court. |
| Suggested Readings: | |
| <ol style="list-style-type: none"> 1. MC Kuchhal, Modern Indian Company Law, Shri Mahavir Book Depot (Publishers), Delhi. 2. GK Kapoor and Sanjay Dhamija, Company Law, Bharat Law House, Delhi. 3. Anil Kumar, Corporate Laws, Indian Book House, Delhi 4. Reena Chadha and Sumant Chadha, Corporate Laws, Scholar Tech Press, Delhi. 5. Avtar Singh, Introduction to Company Law, Eastern Book Company 6. Ramaiya, A Guide to Companies Act, LexisNexis, Wadhwa and Buttersworth. 7. Manual of Companies Act, Corporate Laws and SEBI Guideline, Bharat Law House, New Delhi,. 8. A Compendium of Companies Act 2013, along with Rules, by Taxmann Publications. | |

9. Gower and Davies, Principles of Modern Company Law, Sweet & Maxwell
10. Sharma, J.P., An Easy Approach to Corporate Laws, Ane Books Pvt. Ltd., New Delhi

Suggested online courses (MOOCs) Any course offered in MOOCs/ Swayam Portal conducted by UGC, IIMS or IGNOU shall be considered for the credit transfer. The title of the course must be same as the one in which credit transfer is applied for.

Note: Latest edition of text books may be used.

Note: Latest edition of text books may be used.

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| Programme: B.com | Year: THREE | Semester: VI |
| Subject: B.com | | |
| Course Code: B.com-603 | Course Title: MARKETING MANAGEMENT | |
| Course Objectives: The objective of this course is to provide basic knowledge of concepts, principles, tools and techniques of marketing. | | |
| Course Outcomes: | | |
| CO1 To make learners aware about the concept of Marketing Management | | |
| CO2 To make learners aware with best practices adopted in the industry in the field of Marketing Management | | |
| CO3 To make learners aware with new rules and regulations adopted by the government | | |
| CO4 To develop competitive skills in the learners to deal with new rules and provisions of Marketing Management | | |
| CO5 To develop analytical skills of learners. | | |
| CO6 To provide practical knowledge of the subject | | |
| Credits: 04 | Type of Course: CORE | |
| Max. Marks: 100 | Min. Passing Marks: 36 | |
| | BLOCK-I | |
| Unit-1 | Introduction to Marketing- Meaning of Marketing, (Need, Want, Desire) Marketing Mix, and Marketing Strategy. Definitions of Marketing. Marketing Management. | |
| Unit-2 | Marketing in a Developing Economy- Marketing at Different levels of Economic Development, Relevance of Marketing in Developing Economy, Areas of Relevance, and The Relevance of Social Marketing. Philosophies of Marketing. | |
| Unit-3 | Marketing for Services- The Concepts of Services, Reasons for Growth of the Service sector, Characteristics of Services, Elements of Marketing Mix in Service Marketing, (Product Pricing, Promotion, Distribution, People, Physical, Evidence and Process) Case of Service Marketing. | |
| Unit-4 | New Concept of Marketing- Other relevant 'P's in Marketing Mix, other various emerging concepts & practices in Marketing, Cases in Marketing | |
| | BLOCK-II | |
| Unit-5 | Planning Marketing Mix- The Elements of Marketing Mix, The Place of Marketing Mix in Marketing Planning, The Relationship between Marketing Mix and Marketing Strategy, The Concept of Optimum Marketing Mix. | |
| Unit-6 | Market Segmentation- The Concept of Market and Segment, Market Segmentation versus Product Differentiation, Benefits and doubts and Segmentation, Forming Segments, Bases | |

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| | for Segmentation and Selection of Segments, |
| Unit-7 | Market Organizations- Principles of Designing an Organization, Marketing Organizations – Changing role, Considerations involved and methods of Designing the Marketing Organizations, Various types of Market Organizations. |
| Unit-8 | Marketing Research and its Applications- The Context of Marketing, Decisions, Definitions, Purpose and Scope of Marketing Research, Marketing Research procedure, Applications and Problems of Conducting Marketing Research, in India. |
| | BLOCK-III |
| Unit-9 | Determinants of Consumer Behaviour- Importance of Consumer Behaviour, Types of Consumers, Buyer versus Users. A model of Consumer Behaviour, Factors influencing Consumer Behaviour.. |
| Unit-10 | Model of Consumer Behaviour- Decisions, Level of Consumer Decisions, Process of Decision-Making, Types of Purchase Decision Behaviour, Stages in the Buyer Decision Process, Models of Buyer Behaviour, |
| Unit-11 | Indian Consumer Environment- Demographic Characteristics, Income and consumption Characteristics, Characteristics of Organisational Consumers, Geographical Characteristics, Market Potential, Social Cultural Characteristics, Psychographic Characters, |
| Unit-12 | Product Decisions and Strategies for Consumers- Product and its types, Marketing Strategy for different types of products, Product Line Decision and Diversification (Horizontal, Concentric and Conglomerates Diversification Strategies |
| BLOCK-IV | Product and Branding Decisions: |
| Unit-13 | Product Life Cycle and New Product Development The Product Life Cycle Concept, Marketing Mix at Different Stages, Option in Decline Stage and New Product Development Strategy. Marketing Strategies at various levels of Product life cycle. |
| Unit-14 | Branding and Packaging Decisions- Brand Name and Trade Mark, Branding Decisions, Advantages and Disadvantages of Branding, Brand Name Selection, Packaging, Packaging Industry, Functions of Packaging and Legal Dimensions of Packaging. Branding Strategies. |
| Unit-15 | Pricing Policy & Practices– Determinants of Pricing, Role of Costs in Pricing, Pricing Methods, Objectives of Pricing Policy, Consumer Psychology and Pricing, Pricing over the Life- Cycle of the Product, Nature and Use of Pricing Discounts, Product Positioning and Price, Non-price Competition, |
| Unit-16 | Sales Forecasting: Meaning, Process, Approaches and Methods of Sales Forecasting, Product Sales Determinants, Status of Sales Forecasting Methods Usage, The Evaluation of Forecasts, Computerized Sales Forecasting, Relating the sales Forecast to the Sales Budget and Profit Planning. |
| BLOCK-V | |

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| Unit-17 | <p>Marketing Communication and Advertising</p> <p>Process, Influence, The Promotion Mix- Determining, The Promotion Budget. Integrated Marketing Communication: Need and Strategies. Advertising and Publicity: Meaning, Type, Objectives and Role of Advertising, Advertising Expenditure- Indian Scenario, Measuring Advertising Effectiveness,</p> |
| Unit-18 | <p>Personal Selling & Sales Promotion-</p> <p>Role of Personal Selling, Types of Selling jobs, The Selling Process, Sales Promotion –Objectives and Methods, Planning Sales Promotion and Promotional Strategy. Selling and Sales Management.</p> |
| Unit-19 | <p>Distribution Strategy:</p> <p>Importance of Channels of Distribution, Alternative Channels of Distribution, Role of Middleman in Indian Economy, Selecting an Appropriate Channel, Physical Distribution Tasks, Location of Fixed Facilities, Specific Issues Relating to Maintenance of Stock.</p> |
| Unit-20 | <p>Marketing & Public Policy:</p> <p>Regulatory Role of the Government, Role of government in Marketing Decision-Making Process, Impact of Government Control on Product Decisions, Pricing Decisions, Promotional Decisions and Channel and Distribution Decisions.</p> |
| <p>Suggested Readings: 1. Marketing. 13th edition. Pearson Education. 2. Michael, J. Etzel, Bruce J. Walker, William J Stanton and Ajay Pandit. Marketing: Concepts and Cases. (Special Indian Edition)., McGraw Hill Education 3. William D. Perreault, and McCarthy, E. Jerome., Basic Marketing. Pearson Education. 4. Majaro, Simon. The Essence of Marketing. Pearson Education, New Delhi. 5. The Consumer Protection Act 1986. 6. Iacobucci and Kapoor, Marketing Management: A South Asian Perspective. Cengage Learning. 7. Dhruv Grewal and Michael Levy, Marketing, McGraw Hill Education. 8. Chhabra, T.N., and S. K. Grover. Marketing Management. Fourth Edition. Dhanpat Rai & Company. 9. Neeru Kapoor, Principles of Marketing, PHI Learning 10. Rajendra Maheshwari, Principles of Marketing, International Book House</p> <p>Suggested online courses (MOOCs) Any course offered in MOOCs/ Swayam Portal conducted by UGC, IIMS or IGNOU shall be considered for the credit transfer. The title of the course must be same as the one in which credit transfer is applied for.</p> | |

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| Programme: B.com | Year: THREE | Semester: VI |
| Subject: B.com | | |
| Course Code: B.com-604 | Course Title: Entrepreneurship and Small Business Management | |
| Course Objectives: The purpose of the paper is to orient the learner toward entrepreneurship as a career option and creative thinking and behavior. | | |
| Course Outcomes: Co1 To Make Learners Aware About The Concept Of Entrepreneurship And Small Business Management. Co2 To Make Learners Aware With Best Practices Adopted In The Industry In The Field Of Entrepreneurship And Small Business Management Co3 To Make Learners Aware With New Rules And Regulations Adopted By The Government Co4 To Develop Competitive Skills In The Learners To Deal With New Rules And Provisions Of Entrepreneurship And Small Business Management Co5 To Develop Analytical Skills Of Learners. | | |
| Credits: 04 | Type of Course: DEC | |
| Max. Marks: 100 | Min. Passing Marks: 36 | |
| BLOCK-I | Basic Concepts | |
| UNIT-1 | Meaning, Definition and concept of Enterprise, Entrepreneurship and Entrepreneurship Development. | |
| UNIT-2 | Evolution of Entrepreneurship, Theories of Entrepreneurship. Characteristics and Skills of Entrepreneurship. | |
| UNIT-3 | Concepts of Entrepreneurship, Entrepreneur vs/s Entrepreneur, Entrepreneur Vs. Entrepreneurship, Entrepreneur Vs. Manager. | |
| UNIT-4 | Role of Entrepreneurship in Economic Development, Factors affecting Entrepreneurship, Problems of Entrepreneurship. | |
| BLOCK-II | Entrepreneurial Competency, Mobility and Motivation | |
| UNIT-5 | Meaning and Concept of Entrepreneurial Competency, Developing Entrepreneurial Competencies, Entrepreneurial Culture. | |
| UNIT-6 | Entrepreneurial Mobility, Factors affecting Entrepreneurial mobility, Types of Entrepreneurial Mobility. | |

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| UNIT-7 | Entrepreneurial Motivation: Meaning and concept of Motivation, Motivation theories |
| UNIT-8 | Entrepreneurship Development Program: Needs and Objectives of EDPs, Phases of EDPs, Evaluation of EDPs. |
| BLOCK-III | Role of Government and its Organization |
| UNIT-9 | Role of Government in promoting Entrepreneurship, MSME Policy in India. |
| UNIT-10 | Agencies for Policy Formulation and Implementation: District Industries Centres (DIC). |
| UNIT-11 | Small Industries Service Institute (SISI), Entrepreneurship Development Institute of India (EDII). |
| UNIT-12 | Financial Support System: Forms of Financial support, Long term and Short term financial support, Sources of Financial support, Development Financial Institutions, Investment Institutions. |
| BLOCK-IV | Women Entrepreneurship |
| UNIT-13 | Women Entrepreneurship: Meaning, Characteristic features, Problem of Women Entrepreneurship in India, Developing Women Entrepreneurship in India. |
| UNIT-14 | Concept of Social Enterprise and Social Entrepreneurship, Social Entrepreneurs, Sustainability Issues in Social Entrepreneurship, Rural Entrepreneurship, Family Business. |
| UNIT-15 | Entrepreneurship, Concepts of Entrepreneurship Failure, Issues of Entrepreneurial failure, Fading of Entrepreneurial success among once leading corporate groups. |
| UNIT-16 | Entrepreneurial Resurgence, Reasons of Entrepreneurial Failure, Essentials to Avoid Unsuccessful Entrepreneurship. |
| <p>Suggested Readings: 1. Kuratko and Rao, Entrepreneurship: A South Asian Perspective, Cengage Learning.</p> <p>2. Robert Hisrich, Michael Peters, Dean Shepherd, Entrepreneurship, McGraw-Hill Education</p> <p>3. Desai, Vasant. Dynamics of Entrepreneurial Development and Management. Mumbai, Himalaya Publishing House.</p> <p>4. Dollinger, Mare J. Entrepreneurship: Strategies and Resources. Illinois, Irwin.</p> <p>5. Holt, David H. Entrepreneurship: New Venture Creation. Prentice-Hall of India, New Delhi.</p> <p>6. Plsek, Paul E. Creativity, Innovation and Quality. (Eastern Economic Edition), New Delhi: Prentice-Hall of India. ISBN-81-203-1690-8.</p> | |

7. Singh, Nagendra P. Emerging Trends in Entrepreneurship Development. New Delhi: ASEED.

8. SS Khanka, Entrepreneurial Development, S. Chand & Co, Delhi.

9. K Ramachandran, Entrepreneurship Development, McGraw-Hill Education

10. SIDBI Reports on Small Scale Industries Sector.

Note: Latest edition of text books may be used.

Suggested online courses (MOOCs) Any course offered in MOOCs/ Swayam Portal conducted by UGC, IIMS or IGNOU shall be consider for the credit transfer. The title of the course must be same as the one in which credit transfer is applied for.

APPENDIX-II

Syllabus of ability enhancement courses (AEC) will be taken from related schools.

APPENDIX-III

Guidelines for Project-

Project are an integral component of the B.Com. programme. The project will be from any area related to the subject Importance has been given to the utility of an areas with respect to real life experience, development of experimental skills, and industrial applications. Project worth 4 credits will require full-time activity of the learner for a weak. During this time a student has to work for around 60 hours. Around 40 hours would be spent on observation and data collection work, calculations, preparations of records, viewing or listening to the video/audio programmes and the remaining time will be used for writing the project. The project will be of atleast 30 pages having a case study of any topic related to the subject opted in the respective semester.

APPENDIX-IV

Guidelines for viva voce-

There shall be a viva examination of 100 Marks.