

Programme: B.Com.	Year: First	Semester: First
Subject: Commerce		
Course Code: C010101T	Course Title: Business Organization	
Course outcomes: After completing this course a student will have: <ul style="list-style-type: none">• Ability to understand the concept of Business Organisation along with the basic laws and norms of Business Organisation.• Ability to understand the terminologies associated with the field of Business Organisation along with their relevance.• Ability to identify the appropriate types and functioning of Business Organisation for solving different problems.• Ability to apply basic Business Organisation principles to solve business and industry related problems.• Ability to understand the concept of Sole Proprietorship, Partnership and Joint Stock Company etc.		
Credits: 4	Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75	Min. Passing Marks: 33	
Total No. of Lectures: 60		
Unit	Topics	No. of Lectures
I	Business: Concept, Meaning, Features, Stages of development of business and importance of business. Classification of Business Activities. Meaning, Characteristics, Importance and Objectives of Business Organization, Evolution of Business Organisation. Difference between Industry and Commerce and Business and Profession, Modern Business and their Characteristics.	15
II	Promotion of Business: Considerations in Establishing New Business. Qualities of a Successful Businessman. Forms of Business Organisation: Sole Proprietorship, Partnership, Joint Stock Companies & Co-operatives	16

	and their Characteristics, relative merits and demerits, Difference between Private and Public Company, Concept of One Person Company.	
III	Plant Location: Concept, Meaning, Importance, Factors Affecting Plant Location. Alfred Weber's and Sargent Florence's Theories of Location. Plant Layout – : Meaning, Objectives, Importance, Types and Principles of Layout. Factors Affecting Layout. Size of Business Unit–: Criteria for Measuring the Size and Factors Affecting the Size. Optimum Size and factors determining the Optimum Size. 25	18
IV	Business Combination: Meaning, Characteristics, Objectives, Causes, Forms and Kinds of Business Combination. Rationalisation: Meaning, Characteristics, Objectives, Principles, Merits and demerits, Difference between Rationalisation and Nationalisation.	11
Suggested Readings: 1. Gupta, C.B., “Business Organisation”, Mayur Publication, (2014). 2. Singh, B.P., Chhabra, T.N., “An Introduction to Business Organisation & Management”, Kitab Mahal, (2014). 3. Sherlekar, S.A. & Sherlekar, V.S, “Modern Business Organization & Management Systems Approach Mumbai”, Himalaya Publishing House, (2000). 4. Bhusan Y. K., “Business Organization”, Sultan Chand & Sons. 5. Prakash, Jagdish, “Business Organistaton and Management”, Kitab Mahal Publishers (Hindi and English) Note: Latest edition of the text books should be used.		
This course can be opted as an elective by the students of following subjects: Open for all		

Programme: B.Com.		Year: First	Semester: First
Subject: Commerce			
Course Code: C010102T		Course Title: Business Statistics	
Course outcomes: The purpose of this paper is to inculcate and analytical ability among the students.			
Credits: 4		Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75		Min. Passing Marks: 33	
Total No. of Lectures: 60			
Unit	Topics	No. of Lectures	
I	Indian Statistics: Meaning, About father of Indian Statistics (Prof. Prasanta Chandra Mahalanobis). Introduction to Statistics: Meaning, Scope, Importance and Limitation, Statistical Investigation- Planning and organization, Statistical units, Methods of Investigation, Census and Sampling. Collection of Data- Primary and Secondary Data, Editing of Data Classification of data, Frequency Distribution and Statistical Series, Tabulation of Data Diagrammatical and Graphical Presentation of Data.	15	
II	Measures of Central Tendency – Mean, Median, Mode, Geometric and Harmonic Mean; Dispersion – Range, Quartile, Percentile, Quartile Deviation, Mean Deviation, Standard Deviation and its Co- efficient, Co-efficient of Variation and Variance, Test of Skewness and Dispersion, Its Importance, Co-efficient of Skewness.	15	
III	Correlation- Meaning, application, types and degree of correlation, Methods- Scatter Diagram, Karl Pearson's Coefficient of Correlation, Spearman's Rank Coefficient of Correlation.	15	
IV	Index Number: - Meaning, Types and Uses, Methods of constructing Price Index Number, Fixed – Base	15	

	Method, Chain-Base Method, Base conversion, Base shifting deflating and splicing. Consumer Price Index Number, Fisher's Ideal Index Number, Reversibility	
Suggested Readings: 1. Heinz, Kohler: Statistics for Business & Economics, HarperCollins; 2. Gupta, S.C. Fundamental of Statistics, Himalaya Publication. 3. Sharma J.K., Business Statistics, Pearson Education. 4. Gupta S.P. & Gupta Archana, Elementary Statistics, (English and Hindi) Sultan Chand & Sons, New Delhi. Note: Latest edition of the text books should be used.		
This course can be opted as an elective by the students of following subjects: Open for all		

Programme: B.Com.		Year: First	Semester: First
Subject: Commerce			
Course Code: C010103T		Course Title: Business Communication	
Course outcomes: To acquire skills in reading, writing, comprehension and communication, and also to use electronic media for business communication.			
Credits: 4		Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75		Min. Passing Marks: 33	
Total No. of Lectures: 60			
Unit	Topics		No. of Lectures
1	Introduction Process and Importance of Communication, Types of Communication (verbal &Non Verbal), Different forms of Communication. Barriers to Communication: Linguistic Barriers, Psychological Barriers, Interpersonal Barriers, Cultural Barriers, Physical Barriers, Organizational Barriers. Role, effects and advantages of technology in Business Communication like email, text messaging, instant messaging and modern techniques like video conferencing, social networking. Strategic importance of e-		16

	communication.	
II	NON-Verbal Aspects of Communicating: Body Language, Kinesics, Proxemics, Paralanguage. Effective Listening: Principles of Effective listening, Factors affecting listening exercises, Oral, Written and video sessions, Interviewing skills: Appearing in interviews, Writing resume and letter of application. Modern forms of communicating: E-Mail, Video Conferencing etc.	16
III	Writing skills: Planning business messages, Rewriting and editing, The first draft and Reconstructing the final draft. Office Correspondence: Official Letter, Semi Official Letter And Memorandum.	13
IV	Report Writing Identify the types of reports, define the basic format of a report, identify the steps of report writing, write a report meeting the format requirements, determine the process of writing a report, importance of including visuals such as tables, diagrams and charts in writing report, apply citation rules (APA style documentation) in reports.	15
Suggested Readings: 1. Lesikar, R.V. & Flatley, M.E.; Basic Business Communication Skills for Empowering the Internet Generation, Tata McGraw Hill Publishing Company Ltd. New Delhi. 2. Bovee, and Thill, Business Communication Today, Pearson Education 3. Shirley, Taylor, Communication for Business, Pearson Education 4. Locker and Kaczmarek, Business Communication: Building Critical Skills, TMH 5. Misra, A.K., Business Communication (Hindi), Sahitya Bhawan Publications Agra		

Note- Latest edition of the text books should be used.
This course can be opted as an elective by the students of following subjects: Open for all

Programme: B.Com.	Year: First	Semester: First
Subject: Commerce		
Course Code: C010104 T	Course Title: Business Economics Part-I	
Course outcomes: Business Economics objective this course is meant to acquaint the students with the principles of Business Economics as are applicable in business.		
Credits: 3	Core Compulsory / Elective: Minor	
Max. Marks: 25+75	Min. Passing Marks: 33	
Total No. of Lectures: 60		
Unit	Topics	No. of Lectures
I	Nature And Scope Of Business Economics, Meaning, Kinds, Law Of Demand, Law Of Marginal Diminishing Utility, Elasticity Of Demand.	15
II	Concept And Measurement Of Elasticity Of Demand Price, Incoming Cross, Elasticity Determinants Of Elasticity Of Demand Importance Of Elasticity Of Demand.	15
III	Theory Of Cost: Short Run And Long Run Cost Curve Traditional And Modern Approaches. Production Function: Law Of Variable Proportion; Properties Ride Line, Optimum Factor Combination And Expansion Path; Return To Scale; Internal And External Economics And Diseconomies.	15
Suggested Readings: 1. Geetika, “Managerial Economics”, McGraw-Hill Education 2nd Ed. 2. Thomas & Maurice, “Managerial Economics: Concepts and Applications” (SIE), McGraw Hill Education, 9th Ed 3. Ahuja, H.L, “Managerial Economics”, S.Chand, 8th Ed 4. Dwivedi, D.N., “Managerial Economics”, Vikas Publication, 7th Ed 5. Mithani, D.M., “Managerial Economics- Theory and Applications”, Himalaya Publications 6. Gupta, G., “Managerial Economics”, McGraw-Hill Education (India)Pvt Limited 7. Seth, M.L., “Principles of Economics”, Lakshmi Narain Agrawal Educational Publishers, Agra		

8. Vaish & Sunderm, "Principles of Economics", Ratan Prakashan Mandir
9. Jhingan, M.L., "Managerial Economics -1E", Vrinda Pub
10. Jhingan, M.L., Vyashthi Arthashastra, Vrinda Pub
11. Mishra, J.P., Vyashthi Arthashastra

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

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

Open for all

Programme: B.Com.	Year: First	Semester: Second
Subject: Commerce		
Course Code: C010201T	Course Title: Business Management	
Course outcomes: After completing this course a student will have: <ul style="list-style-type: none">• Ability to understand the concept of Business Management along with the basic laws and norms of Business Management.• Ability to understand the terminologies associated with the field of Business Management and control along with their relevance.• Ability to identify the appropriate method and techniques of Business Management for solving different problems.• Ability to apply basic Business Management principles to solve business and industry related problems. Ability to understand the concept of Planning, Organising, Direction, Motivation and Control etc.		
Credits: 4	Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75	Min. Passing Marks: 33	
Total No. of Lectures: 60		
Unit	Topics	No. of Lectures
I	Discuss the Management Practices in Indian “Vedas”. Introduction: Concept, Characteristics, Nature, Process and Significance of Management; Managerial Roles (Mintzberg); An overview of functional areas of Management; Development of Management Thought; Classical and Neo Classical System; Contingency Approach, System Approach.	16
II	Planning: Concept, Characteristics, Process, Importance and Types, Criteria of effective planning. Decision-Making: Concept, Process, Types and Importance. Management by Objectives. Organisation: Concept, Nature, Process and Significance. Authority and Responsibility Relationships. Centralization and	16

	Decentralization. Departmentation. Organizational Structure- Forms.	
III	Direction: Concept and Techniques, Coordination as an Essence of Management, Communication- Nature, Process, Importance, Types, Networks and Barriers. Effective Communication. Management of Change: Concept, Nature , Types of Changes and Process of Planned Change, Resistance to Change and methods of reducing resistance to change.	14
IV	Controlling: Meaning, Importance and Process, Effective Control System. Techniques of Control. Motivation- Concept, Types, Importance, Theories- Maslow, Herzberg, McGregor, Ouchi, Financial and Non-Financial Incentives. Leadership: Meaning, Concept, Functions and Leadership styles, Likert's Four System of Leadership.	14
Suggested Readings: 1. Gupta, C.B., "Business Organisation", Mayur Publication, (2014). 2. Singh, B.P., Chhabra, T.N., "An Introduction to Business Organisation & Management", Kitab Mahal, (2014). 3. Sherlekar, S.A. and Sherlekar, V.S, "Modern Business Organization & Management Systems Approach Mumbai", Himalaya Publishing House, (2000). 4. Bhusan Y. K., "Business Organization", Sultan Chand & Sons, (1970). 5. Jagdish Prakash, "Business Organistaton and Management", Kitab Mahal publishers, (1997). 6. Agarwal K.K., "Business Organisation and Management". 7. Joshi, G.L., "Vyavasayik Sanghathan Evam Prabandha". 8. Prasad, Jagdish, "Vyavasayik Sanghathan Evam Prabandha". 9. Shukla, Sudhir, "Vyavasayik Sanghathan Evam Prabandha". 10. Shukla, Sudhir, "Management Concept & Principles". 11. Yadav, Pankaj, Business Management, Neel Kamal Prakashan, Delehi Note- Latest edition of the text books should be used.		
This course can be opted as an elective by the students of following subjects: Open for all		

Programme: B.Com.		Year: First	Semester: Second
Subject: Commerce			
Course Code: C010202T		Course Title: Financial Accounting	
Course outcomes: The objective of this paper is to help students to acquire conceptual knowledge of fundamentals of accounting and to impart skills for recording various kinds of business transactions.			
Credits: 4		Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75		Min. Passing Marks: 33	
Total No. of Lectures: 60			
Unit	Topics	No. of Lectures	
I	Shri Kalyan Subramani Aiyar (K.S. Aiyar) 1859-1940 known as father of Accountancy in India. Nature and scope of Accounting, Generally Accepted Accounting Principles: Concepts and Conventions, Indian and International Accounting Standards. Accounting Mechanics: Double Entry System, Preparation of Journal, Ledger and Trial Balance, Profit and Loss A/c, Balance Sheet, Concept of Income and its Measurement.	10	
II	Royalty Accounts - Accounting Records for Royalty in the books of Landlords and Lessee, Recoupment of Shortworking, Sub - lease, Short working Reserve Account, Nazarana. Hire Purchase Account - Accounting Records in the Books of Hire Purchaser and Vendor, Different Methods of Calculation of Interest and Cash Price, Maintenance of Suspense Account, Payment of Premium, Default in Payment and Partial Returns of Goods. Installment Payment System - Difference between Hire Purchase and Installment Payment System. Accounting Records in the book of Purchaser & Vendor, Interest suspense account.	20	
III	Correlation- Meaning, application, types and degree of	15	

	correlation, Methods- Scatter Diagram, Karl Pearson's Coefficient of Correlation, Spearman's Rank Coefficient of Correlation.	
IV	Insolvency Accounts - Meaning, Circumstances of Insolvency, Procedure of Declaring Insolvency, Preparation of Statement of Affairs and Deficiency Account. Voyage Accounts - Meaning & Preparation of Voyage Accounts.	15

Suggested Readings:

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

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

Open for all

Programme: B.Com.	Year: First	Semester: First
Subject: Commerce		
Course Code: C010203P	Course Title: Computerised Accounting (Practical)	

Course outcomes: The purpose of this paper is provide to knowledge of accounting with computer.		
Credits: 4		Core Compulsory / Elective: Compulsory
Max. Marks: 25+75		Min. Passing Marks: 33
Total No. of Lectures: 60		
Unit	Topics	No. of Lectures
I	Accounting- Meaning and Concept of Accounting. Objectives, Advantages And Limitations, Types Of Accounting Information; Users Of Accounting Information And Their Needs. Qualitative Characteristics Of Accounting Information. Role Of Accounting In Business.	15
II	Introduction To Computer And Accounting Information System {AIS}: (A) Introduction To Computers (Elements, Capabilities, Limitations Of Computer System). (B) Introduction To Operating Software, Utility Software And Application Software. Introduction To Accounting Information System (AIS) As A Part Of Management Information System.	15
III	Computerised Accounting Systems: Computerized Accounts by using any popular accounting software: Creating a Company; Configure and Features settings; Creating Accounting Ledgers and Groups; Creating Stock Items and Groups.	15
IV	Vouchers Entry; Generating Reports - Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet, Funds Flow Statement, Cash Flow Statement Selecting and shutting a Company; Backup and Restore data of a Company.	15
Suggested Readings: <ol style="list-style-type: none"> 1. Computerized Accounting System For B.Com. by Ajay Sharma and Manoj Bansal 2. Computerized Accounting System by Neeraj Goyal and Rohit Sachdeva 3. Computer Based Accounting by C Mohan Luneja, Sandeep Bansal and Rama Bansal 4. Robert N Anthony, David Hawkins, Kenneth A. Merchant, <i>Accounting: Text and Cases</i>. McGraw- Hill Education, 13th Ed. 2013. 5. Charles T. Horngren and Donna Philbrick, <i>Introduction to Financial Accounting</i>, Pearson Education. 		

6. J.R. Monga, <i>Financial Accounting: Concepts and Applications</i> . Mayur Paper Backs, New Delhi.
7. M.C.Shukla, T.S. Grewal and S.C.Gupta. <i>Advanced Accounts. Vol.-I</i> . S. Chand & Co., New Delhi.
8. S.N. Maheshwari, and. S. K. Maheshwari. <i>Financial Accounting</i> . Vikas Publishing House, New Delhi.
9. Deepak Sehgal. <i>Financial Accounting</i> . Vikas Publishing H House, New Delhi.
10. Bhushan Kumar Goyal and HN Tiwari, <i>Financial Accounting</i> , International Book House
11. Goldwin, Alderman and Sanyal, <i>Financial Accounting</i> , Cengage Learning.
12. Tulsian, P.C. <i>Financial Accounting</i> , Pearson Education.
Note- Latest edition of the text books should be used.
This course can be opted as an elective by the students of following subjects: Open for all

Programme: B.Com.		Year: First	Semester: First
Subject: Commerce			
Course Code: C010204 T		Course Title: Business Economics Part-2	
Course outcomes: Business Economics objective this course is meant to acquaint the students with the principles of Business Economics as are applicable in business.			
Credits: 3		Core Compulsory / Elective: Minor	
Max. Marks: 25+75		Min. Passing Marks: 33	
Total No. of Lectures: 60			
Unit	Topics		No. of Lectures
I	A. Perfect Competition: Meaning, Price And Output Determination. B. Monopoly: Meaning And Determination Of Price Under Monopoly; Equilibrium Of A Firm/Industry. C. Monopolistic Competition: Meaning And Characteristics; Price And Output Determination Under Monopolistic Competition.		15
II	Business Cycle: Various Phases And Its Causes; Theory Of Distribution: Marginal Productivity Theory Of Modern Productivity.		15
III	Wage- Meaning, Determination Of Wage Rate Under Perfect Competition And Monopoly, Rent Concept: Modern Theories Of Rent: Interest		15

	Concept- And Theories Of Interest Profit- Concept And Theories Of Profit.	
<p>Suggested Readings:</p> <ol style="list-style-type: none"> 1. Geetika, “Managerial Economics”, McGraw-Hill Education 2nd Ed. 2. Thomas & Maurice, “Managerial Economics: Concepts and Applications” (SIE), McGraw Hill Education, 9th Ed 3. Ahuja, H.L, “Managerial Economics”, S.Chand, 8th Ed 4. Dwivedi, D.N., “Managerial Economics”, Vikas Publication, 7th Ed 5. Mithani, D.M., “Managerial Economics- Theory and Applications”, Himalaya Publications 6. Gupta, G., “Managerial Economics”, McGraw-Hill Education (India)Pvt Limited 7. Seth, M.L., “Principles of Economics”, Lakshmi Narain Agrawal Educational Publishers, Agra 8. Vaish & Sunderm, “Principles of Economics”, Ratan Prakashan Mandir 9. Jhingan, M.L., “Managerial Economics -1E”, Vrinda Pub 10. Jhingan,M.L., Vyashthi Arthashastra, Vrinda Pub 11. Mishra, J.P., Vyashthi Arthashastra <p>Note- Latest edition of the text books should be used.</p>		
<p>This course can be opted as an elective by the students of following subjects:</p> <p>Open for all</p>		

Programme: B.Com.		Year: Second	Semester: Third
Subject: Commerce			
Course Code: C010301T		Course Title: Company Law	
Course outcomes: The objective of this course is to provide basic knowledge of the provisions of the Companies Act 2013 along with relevant cases.			
Credits: 4		Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75		Min. Passing Marks: 33	
Total No. of Lectures: 60			
Unit	Topics	No. of Lectures	
I	Indian Companies Act 2013: Nature And Types Of Companies, Conversion Of Public Companies Into Private Company's And Vice Versa. Formation, Promotion And Incorporation Of Companies, Memorandum Of Association; Article Of Association; Prospectus.	15	
II	Shares: Types, Share Capital-Kinds; Allotment Of Shares; Members – Categories, Modes Of Acquiring Membership, Rights And Liabilities; Transfer And Transmission- Difference, Methods Of Borrowing, Debentures, Mortgages And Charges - Fixed And Floating.	15	
III	Management: Directors, Types And Number Of Directors, Managing Director, Whole Time Director – Appointment, Qualifications And Disqualification, Duties, Vacation, Resignation And Removal, Company Meetings- Kinds, Quorum, Voting, Resolution, Minutes.	15	
IV	Majority Powers And Minority Rights: Protection Of Minority Rights; Prevention Of Oppression And Management. Mismanagement, Winding Up-Kinds And Conduct-Petition For Winding Up, Appointment Of Official Liquidator And Duties.	15	
Suggested Readings: 1. Kapoor GK A Dhamija Sanjay Company Law Comprehensive Textbook On Companies Act 2013 Taxmann Publication 2. Singh Avtar Company Law Delhi India Eastern Book Company Bharat Law			

House
3. Gupta Company Adhiniyam Sahitya Bhawan Publication (Hindi and English)
4. Maheshwari SN And SK Maheshwari A Manual Of Business Law 2 nd Edition Himalaya Publishing House
Note- Latest edition of the text books should be used.
This course can be opted as an elective by the students of following subjects: Open for all

Programme: B.Com.		Year: Second	Semester: Third
Subject: Commerce			
Course Code: C010302T		Course Title: Cost Accounting	
Course outcomes: This course exposes the students to the basic concepts and the tools used in cost accounting.			
Credits: 4		Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75		Min. Passing Marks: 33	
Total No. of Lectures: 60			
Unit	Topics		No. of Lectures
I	Introduction: Nature, Scope and Advantages of Cost Accounting, Installation of Costing System, Difference between Cost and Financial Accounting, Classification of Costs. Material: Purchase, Storage and Control of Material, Stock Levels, Inventory, Control Techniques.		15
II	Labour: Meaning and Components of Labour Cost. Concept, Accounting and Control of Idle time and Overtime. Methods of Wage Payment and Incentive Plans, Labour Turnover. Overheads: Collection, Classification, Allocation, Apportionment and Absorption of Overheads (Primary and Secondary Distribution), Machine Hour Rate.		15
III	Unit Output Costing: Concept of and Need for Unit Output Costing; Preparation of Cost Sheet and Tender Price; Preparation of Reconciliation Statement.		15

IV	Process Costing: Preparation of Process Accounts; Treatment of Normal and Abnormal Wastage; Treatment of Joint Product and By-product; Contract Costing: Preparation of Contract Account, Determination of Profit on Completed and Uncompleted Contracts; Operating Costing.	15
Suggested Readings: 1. Jain S.P. and Narang K.L: Cost Accounting; Kalyani New Delhi. 2. Maheshwari S.N: Advanced Problems and Solutions in Cost Accounting; Sultan Chand, New Delhi. (Hindi and English) 3. Tulsian P.C; Practical Costing: Vikas, New Delhi. 4. Garg A. K.; Cost Accounting: An Analytical Study, Swati Publication, Meerut. 5. Horngren, Charles, Foster and Datar: Cost Accounting - A Managerial Emphasis; Prentice-Hall of India, New Delhi. Note- Latest edition of the text books should be used.		
This course can be opted as an elective by the students of following subjects: Open for all		

Programme: B.Com.		Year: Second	Semester: Third
Subject: Commerce			
Course Code: C010303T		Course Title: Business Regulatory Framework	
Course outcomes: The objective of this course is to provide a brief idea about the framework of Indian Contract Act,1872 and Sale of Goods Act,1930.			
Credits: 4		Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75		Min. Passing Marks: 33	
Total No. of Lectures: 60			
Unit	Topics		No. of Lectures
I	Indian Contract Act, 1872: Definition & Nature of Contract, Classification; Offer & Acceptance; Capacity of Parties; Free Consent; Consideration; Legality of Objects		15
II	Void Agreements; Performance of Contracts; Discharge of Contract; Contingent Contracts; Quasi Contracts; Remedies for Breach of Contract,		16

	Special Contracts: Indemnity & Guarantee; Bailment & Pledge; Contract of Agency.	
III	Sale of Goods Act, 1930: Contract of Sale of Goods, Conditions & Warranties; Transfer of Ownership; Performance of the Contract: Remedial Measures; Auction able Claims.	16
IV	Negotiable Instrument Act: Cheque, Promissory Note, Bill of Exchange, Crossing of Cheque, Dishonour of Cheque, Payment in due Course.	13
Suggested Readings: 1. Kuchal M.C: Business Law; Vikas Publishing House, New Delhi. 2. Chandha P.R: Business Law; Galgotia, New Delhi. 3. Kapoor N.D: Business Law; Sultan Chand & Sons, New Delhi. (Hindi and English) 4. Desai T.R.: Indian Contract Act, Sale of Goods Act and Partnership Act; S.C. Sarkar & Sons Pvt. Ltd., Kolkata. 5. Tulsian, P.C., Business Law, New Delhi, Tata McGraw Hill. 6. Sharma, Sanjeev, Business Regulatory Framework, Jawahar Publication, Agra Note- Latest edition of the text books should be used.		
This course can be opted as an elective by the students of following subjects:		
Open for all		

Programme: B.Com.	Year: Second	Semester: Third
Subject: Commerce		
Course Code: C010204 T	Course Title: Essentials of E-commerce Part-I	
Course outcomes: This course is to familiarize the student with the basics of ecommerce and to comprehend its potential.		
Credits: 3	Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75	Min. Passing Marks: 33	
Total No. of Lectures: 60		
Unit	Topics	No. of Lectures
I	Internet and Commerce: Business Operations in Commerce Practices Vs Traditional Business Practices; Benefits of E-Commerce to Organization, Consumers, And Society; Limitation of E-Commerce.	15

II	Application in B2C: Consumers Shopping Procedure on The Internet; Products in B2C Model; E-Brokers; Broker- Based Service Online; Online Travel Tourism Services	15
III	Benefits and Impact of E-Commerce on Travel Industry, Online Stock Trading and Its Benefits; Online Banking and Its Benefit; Online Financial Services and its Future.	15
Suggested Readings: 1. Pt Joseph Of E-Commerce Are Indian Perspective Php Learning Private Limited 2. Nidhi Dhawan Introduction To E-Commerce International Book House Private Limited 3. Agarwal Kamlesh And And Agarwal Diksha Bridge To The Online To A Front New Delhi India Macmillan India (Hindi and English) 4. Manali- Danielle Internet And Internet Engineering Tata Mcgraw-Hill New Delhi 5. Pandey- Concept Of E-Commerce, S.K. Kataria And Sons(Hindi and English) Note- Latest edition of the text books should be used.		
This course can be opted as an elective by the students of following subjects: Open for all		

Programme: B.Com.		Year: Second	Semester: Fourth
Subject: Commerce			
Course Code: C010401T		Course Title: Income Tax Law and Accounts	
Course outcomes: It enables the students to know the basics of Income Tax Act and its implications.			
Credits: 4		Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75		Min. Passing Marks: 33	
Total No. of Lectures: 60			
Unit	Topics	No. of Lectures	
I	Introduction, Important Definitions: Assessee, Person, Income, Total Income, Assessment Year & Previous Year. Agricultural Income & its assessment. Residence & Tax Liability (Basis of Charge). Capital & Revenue. Exempted Incomes.	15	
II	Income from Salaries, Income from House Property. Profits and Gains of Business and Profession, Depreciation.	16	
III	Capital gains, Income from Other Sources, Deductions from Gross Total Income, Computation of Tax Liability of an Individual	17	
IV	Set off and carry forward of losses and Clubbing of Income, Procedure of Assessment and Income Tax Authorities, Advance Payment of Tax and Deduction of Tax at Source.	12	
Suggested Readings: 1. Singhanai V.K: Students' Guide to Income Tax; Taxmann, Delhi. 2. Mehrotra H.C: Income Tax Law & Accounts; Sahitya Bhawan, Agra. (Hindi and nglish) 3. Girish Ahuja and Ravi Gupta: Systematic approach to income tax; Sahitya Bhawan Publications, New Delhi. (Hindi and English) 4. Jain, R.K., Income Tax Law and Accounts (Hindi and English), SBPD Publications, Agra Note- Latest edition of the text books should be used.			
This course can be opted as an elective by the students of following subjects: Open for all			

Programme: B.Com.		Year: Second	Semester: Fourth
Subject: Commerce			
Course Code: C010402T		Course Title: Fundamentals of Marketing	
Course outcomes: The objective of this course is to provide basic knowledge of concepts, principles, tools and techniques of marketing.			
Credits: 4		Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75		Min. Passing Marks: 33	
Total No. of Lectures: 60			
Unit	Topics	No. of Lectures	
I	Introduction: Nature, scope and importance of marketing; Evolution of marketing concepts; Marketing mix; Marketing environment. Micro and Macro environmental factors. Consumer Behaviour – An Overview: Consumer buying process; Factors influencing consumer buying decisions.	15	
II	Market Selection: Market segmentation – concept, importance and bases; Target market selection; Positioning concept, importance and bases; Product differentiation vs. market segmentation. Product: Meaning and importance. Product classifications; Concept of product mix; Branding, packaging and labelling; After-sales services; Product life-cycle; New Product Development.	15	
III	Pricing: Significance; Factors affecting price of a product; Major pricing methods; Pricing policies and strategies. Promotion: Nature and importance of promotion; Promotion Tools: advertising, personal selling, public relations; sales promotion and publicity – concept and their distinctive characteristics; Promotion mix; Factors affecting promotion mix decisions; and Integrated Marketing Communication Approach.	15	
IV	Distribution: Channels of distribution - meaning and	15	

	<p>importance; Types of distribution channels; Wholesaling and retailing; Factors affecting choice of distribution channel; Distribution Logistics; Meaning, importance and decisions.</p> <p>Recent developments in marketing: Social Marketing, Online Marketing, Direct Marketing, Services Marketing, Green Marketing, Relationship Marketing, Rural marketing.</p>	
<p>Suggested Readings:</p> <ol style="list-style-type: none"> 1. Kotler, Philip; Keller, Kevin Lane; Koshy, Abraham, and Mithileshwar Jha, Marketing Management: A South Asian Perspective, Pearson Education. 2. Palmer, Adrian, Introduction to Marketing, Oxford University Press, UK 3. Lamb, Charles W.; Hair, Joseph F., and Carl McDaniel, Principles of Marketing, South Western Publishing, Ohio 4. Chhabra, T.N., Principles of Marketing, Sun India Publication. 5. Kumar, Arun & N. Meenakshi, Marketing Management, Vikas Publications. (Hindi and English) 6. McCarthy, E. Jerome., and William D. Perreault, Basic Marketing, Richard D. Irwin. 7. Pride, William M., and D.C. Ferell, Marketing: Planning, Implementation & Control, Cengage Learning. 8. Majaro, Simon, The Essence of Marketing, Prentice Hall, New Delhi. 9. Zikmund, William G. and Michael D'Amico, Marketing: Creating and Keeping Customers in an E-Commerce World, Thomson Learning. 10. Etzel, Michael J., Walker, Bruce J., Staton, William J., and Ajay Pandit, Marketing Concepts and Cases, Tata McGraw Hill (Special Indian Edition). 11. McCarthy, E. Jerome; Cannon, Joseph P., and William D. Perrault, Jr., Basic Marketing: A Managerial Approach, McGraw Hills. <p>Note- Latest edition of the text books should be used.</p>		
<p>This course can be opted as an elective by the students of following subjects:</p> <p>Open for all</p>		

Programme: B.Com.		Year: Second	Semester: Fourth
Subject: Commerce			
Course Code: C010403T		Course Title: Fundamentals of Entrepreneurship	
Course outcomes: After completing this course a student will have:			
<ul style="list-style-type: none">• Ability to understand the concept of Entrepreneurship along with the basic laws and practices of Entrepreneurship.• Ability to understand the terminologies associated with the field of Entrepreneurship along with their relevance.• Ability to identify the appropriate functions and qualities of Entrepreneur for solving different problems.• Ability to apply basic Entrepreneurship principles to solve business and industry related problems.• Ability to understand the concept of Life Small Business, Raising of Funds and EDP.			
Credits: 4		Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75		Min. Passing Marks: 33	
Total No. of Lectures: 60			
Unit	Topics		No. of Lectures
I	Entrepreneurship: Meaning, Concept, Characteristics, Need, Functions, Theories of Entrepreneurship. Entrepreneur: Meaning, Characteristics, Qualities, Functions, Types, Difference between Entrepreneurship & Entrepreneur. Difference between 22 Entrepreneur, Intrapreneur & Manager. Entrepreneurship & Environment.		15
II	Entrepreneurship Development Programme (EDP): Meaning, Need, Objective, Steps, Outline, Achievements, Government Assistance and Incentives. Women Entrepreneurship: Meaning, Characteristics, Problems and Steps taken to promote Women		15

	Entrepreneur. Qualities of Women Entrepreneur	
III	Promotion of a Venture: Concept of Projects, Project Identification, Formulation and Report, Project Appraisal. Product Selection and Techniques, Raising of Funds: Concept, Need, Types and Sources.	15
IV	Small Business: Process of Establishing Small Business, Nature, Objectives and Importance of Small Business. Role of Financial Institutions in Financing of Small Business, Infrastructural Facilities. Legal Requirements for Establishment of New Unit. Entrepreneurial Consultancy Process and Methods.	15
Suggested Readings: 1. Desai, Vasant, "Dynamics of Entrepreneurial Development and Management", Himalaya Publishing House 2. Desai, Vasant, "Management of Small Scale Industry", Generic 3. Drucker, Perer, "Innovation and Entrepreneurship", Harper Business; Reprint edition 4. Gupta, C.B. & Srinivasan, N.P., "Entrepreneurship Development", S. Chand 5. Kenneth, P.Van, "Entrepreneurship and Small Business Management" 6. Pareek, Udai & Ven, "Developing Entrepreneurship book on Learning System" 7. Agrawal, R.C., 'UdyamitaVikas'(Hindi) 8. Khanka, S.S. "Entrepreneurship Development", S. Chand & Company Note- Latest edition of the text books should be used.		
This course can be opted as an elective by the students of following subjects:		
Open for all		

Programme: B.Com.	Year: First	Semester: Fourth
Subject: Commerce		
Course Code: C010404T	Course Title: Essentials of E-commerce Part-II	
Course outcomes: This course is to familiarize the student with the basics of ecommerce and to comprehend its potential.		
Credits: 3	Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75	Min. Passing Marks: 33	

Total No. of Lectures:60		
Unit	Topics	No. of Lectures
I	Application in B2B: Applications of B2B; Key Technologies for B2B, Characteristics of The Supplier Oriented Marketplace, Buyer Oriented Marketplace and Intermediate Oriented Marketplace; Just in Time Delivery in B2B.	10
II	Applications in Governance: EDI In Governance; E Government; E Governance Applications Of The Internet.	10
III	Concept Of Government-To-Business, Business-To-Government And Citizen-To-Government; E-Governance Models; Private Sector Interface In E Governance.	10
Suggested Readings: 1. Pt Joseph Of E-Commerce Are Indian Perspective Php Learning Private Limited 2. Nidhi Dhawan Introduction To E-Commerce International Book House Private Limited 3. Agarwal Kamlesh And And Agarwal Diksha Bridge To The Online To A Front New Delhi India Macmillan India (Hindi and English) 4. Manali- Danielle Internet And Internet Engineering Tata Mcgraw-Hill New Delhi 5. Pandey- Concept Of E-Commerce, S.K. Kataria And Sons(Hindi and English) Note- Latest edition of the text books should be used.		
This course can be opted as an elective by the students of following subjects: Open for all		

Programme: B.Com.		Year: Third	Semester: Fifth
Subject: Commerce			
Course Code: C010501T		Course Title: Corporate Accounting	
Course outcomes: This course enables the student to develop awareness about corporate accounting in conformity with the provisions of company act.			
Credits: 4		Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75		Min. Passing Marks: 33	
Total No. of Lectures: 60			
Unit	Topics	No. of Lectures	
I	Shares: Features, Types Of Shares, Difference Between Preference Shares And Equity Shares, Share Capital And Its Types. Issues, Forfeiture And Re Issue Of Shares, Redemption Of Preference Shares.	15	
II	Debentures: Features & Types, Issue And Redemption Of Debentures, Profit Prior To Incorporation, Use Of Profit And Loss Prior To Incorporation, Methods Of Computing Profit And Loss Prior To Incorporation. Final Accounts, General Instruction For Preparation Of Balance Sheet And Statement Of Profit And Loss.	15	
III	Valuation Of Goodwill: Meaning And Nature Of Goodwill, Needs And Methods Of Valuation Of Goodwill, Valuation Of Shares, Need And Methods Of Valuation Of Shares.	15	
IV	Accounting For Amalgamation Of Companies As Per Indian Accounting Standard 14. Meaning, Characteristics And Objectives Of Amalgamation, Kinds Of Amalgamation, Accounting For Internal Reconstruction Internal And External.	15	
Suggested Readings: 1. Gupta RL Radhaswami M, Company Accounts Sultan Chand And Company(Hindi and English) 2. Maheshwari SN And Maheshwari SK Corporate Accounting Vikas Publishing (Hindi and English) 3. Shukla SM And Gupta SP Advanced Accountancy Sahitya Bhawan Publication (Hindi and English) 4. Jaiswal K S Corporate Accounting Both English And Hindi Shukla MC Grewal			

5. PS And Gupta SC Advanced Accounts S Chand And Company
6. Shukla MB Corporate Accounting Kitab Mahal
7. Babu, Deepak: Corporate Accounting, Navyug Publications, Agra (English and Hindi)
Note- Latest edition of the text books should be used.
This course can be opted as an elective by the students of following subjects: Open for all

Programme: B.Com.		Year: Third	Semester: Fifth
Subject: Commerce			
Course Code: C010502T		Course Title: Business Finance	
Course outcomes: This course is to help students understand the conceptual framework of Business Finance.			
Credits: 4		Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75		Min. Passing Marks: 33	
Total No. of Lectures: 60			
Unit	Topics		No. of Lectures
I	Business Finance: Nature And Scope, Finance Function Investment Financing And Dividend Decisions, Capital Budgeting: Meaning Nature And Importance Investment Decisions Are Its Major Evaluation Criteria.		15
II	Cost Of Capital: Meaning, Importance, Calculation Of Cost Of Debt, Preference Shares, Equity Shares And Retained Earnings, Combined (Weighted) Cost Of Capital, Capitalization-Meaning, Under capitalization and Overcapitalization.		15
III	Dividend Policies: Issues In Dividend Policies, Dividend Models, Sources Of Funds: Long Term Funds, Short Term Funds, Nature Significance And Determinants Of Working Capital.		15
IV	Time value of Money, Uses of simple and Compound interest in business finance. Capital Market: (A) New Issue Market (B) Secondary Market Functions And Role Of Stock Exchange (BSE, NSE,) Money Market: Indian Money Markets- Composition And Structure.		15
Suggested Readings:			

1. Avadhani V A Financial System		
2. Bhalla VK Modern Working Capital Management		
3. Chandra Prasanna Financial Management Theory And Practices		
4. Khan NY And Jain PK Financial Management Tax And Problems		
5. Pandey I M Financial Management		
Note- Latest edition of the text books should be used.		
This course can be opted as an elective by the students of following subjects:		
Open for all		
Programme: B.Com.	Year: Third	Semester: Fifth
Subject: Commerce		
Course Code: C010503T	Course Title: Monetary Theory and Banking in India	
Course outcomes: The course expose the students to the working for money and financial system prevailing in India.		
Credits: 4	Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75	Min. Passing Marks: 33	
Total No. of Lectures: 60		
Unit	Topics	No. of Lectures
I	Money: Functions, Alternative Measures To Money Supply In India And Their Different Components, Meaning And Changing Relative Importance Of Each Component, High Powered Money- Meaning And Uses, Sources Of Changes In High Powered Money. Financial System: Components, Financial Intermediaries.	15
II	Indian Banking System: Definition Of Bank, Commercial Banks, Importance And Functions, Structure Of Commercial Banking System In India. Regional Rural Banks, Cooperative Bank In India. Process Of Credit Creation By Banks; Determination Of Money Supply And Total Bank Credit.	15
III	Development Banks And Other Non-Banking Financial Institution: Main Features, Problems And Policies For Allocation Of Institutional Credit, Problem Between The Government And The Commercial Sector, Inter-Sectoral And Inter-Regional Problems, Problem Between Large And Small Borrowers.	15
IV	The Reserve Bank of India: Functions, Instruments Of Monetary And Credit Control; Main	15

	Features Of Monetary Policy Since Independence, Interest Rates; Various Rates In India (As Bond Rate, Bill Rate, Deposit Rate, etc.) Impact Of Inflation And Inflationary Expectations.	
Suggested Readings: 1. Saha SK Indian Banking System SBPD Publication (Hindi and English) 2. Deshmukh And Indian Banking System Chandralok Prakashan(Hindi and English) 3. Gupta SB Monetary Planning Of India 4. Khan M Y Indian Financial System Theory And Practice 5. Sengupta A K & Agarwal K Money Market Operations In India Note- Latest edition of the text books should be used.		
This course can be opted as an elective by the students of following subjects: Open for all		

Programme: B.Com.	Year: Third	Semester: Fifth
Subject: Commerce		
Course Code: C010504T	Course Title: Principles and Practices of Insurance	
Course outcomes: After completing this course a student will have:		
<ul style="list-style-type: none">• Ability to understand the concept of Insurance along with the basic laws and practices of Insurance.• Ability to understand the terminologies associated with the field of Insurance and control along with their relevance.• Ability to identify the appropriate method and types of Insurance for solving different problems.• Ability to apply basic Insurance principles to solve business and industry related problems.		
Ability to understand the concept of Life, Marine and Fire Insurance.		
Credits: 4	Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75	Min. Passing Marks: 33	
Total No. of Lectures: 60		
Unit	Topics	No. of Lectures
I	Risk: Meaning, Types, Causes, Methods of Handling Risks. Insurance: Meaning, Origin &	15

	Development, Functions, Types, Principles, Advantages, Reinsurance, Double-Insurance.	
II	Life Insurance: Meaning, Importance, Essentials of Life Insurance Contract, Procedure of Life Insurance. Life Insurance Policies, Nomination & Assignment, Surrender Value. Life Insurance Corporation: Functions & Organization.	15
III	Marine Insurance: Meaning, Significance, Scope and Insurable Risk, Characteristics of Marine Insurance, Contract, Types of Marine Policies, Main Clauses in Marine Policies and Marine Losses.	15
IV	Fire Insurance: Meaning, Hazards in Fire Insurance, Scope, importance, Fire Insurance Contract, Conditions of Fire Insurance Policy & Procedure. Miscellaneous Insurance: Motor Insurance, Burglary, Live-stock, Crop and Health Insurance.	15
Suggested Readings: 1-Mishra M.N., Insurance- Principles & Practice. 2- Gupta O.S., Life Insurance. 3- Vinayakam, M. Radhaswami & Vasudevam, Insurance- Principles & Practice. 4- Kothari & Bhall, Principles & Practice of Insurance. 5- श्रीवास्तव बालचन्द्र, बीमा के तत्व I 6- शुक्ला सोमेश, शुक्ला सुधीर, मम्मर्ा माहरुख, बीमा मवमध एवं खाते I Note- Latest edition of the text books should be used.		
This course can be opted as an elective by the students of following subjects:		
Open for all		

Programme: B.Com.	Year: Third	Semester: Fifth
Subject: Commerce		
Course Code: C010505T	Course Title: Business Ethics and Corporate Governance	
Course outcomes: This course seeks to provide knowledge about the concepts, tools, techniques, and relevance of Business Ethics and Corporate Governance in the present changing scenario.		
Credits: 4	Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75	Min. Passing Marks: 33	

Total No. of Lectures:60		
Unit	Topics	No. of Lectures
I	Values – Importance, Sources of Value Systems, Types, Values, Loyalty and Ethical Behaviour, Values across Cultures; Business Ethics – Nature, Characteristics and Needs, Ethical Practices in Management.	15
II	The Ethical Value System – Universalism, Utilitarianism, Distributive Justice, Social Contracts, Individual Freedom of Choice, Professional Codes; Culture and Ethics – Ethical Values in different Cultures, Culture and Individual Ethics.	15
III	Law and Ethics – Relationship between Law and Ethics, Other Bodies in enforcing Ethical Business Behaviour, Impact of Laws on Business Ethics; Social Responsibilities of Business – Environmental Protection, Fair Trade Practices, Fulfilling all National obligations under various Laws, Safeguarding Health and well- being of Customers.	15
IV	Corporate Governance: Issues, need, corporate governance code, transparency & disclosure, role of auditors, board of directors and shareholders; Global issues of governance, accounting and regulatory frame work, corporate scams, committees in India and abroad, corporate social responsibility.	15
Suggested Readings: 1. Kitson Alan- Ethical Organisation, Palgrave 2. L. T. Hosmer : The Ethics of Management, Universal Book. 3. D. Murray : Ethics in Organizational, Kogan Page. 4. S. K. Chakraborty : Values and Ethics in Organisation, OUP Note- Latest edition of the text books should be used.		
This course can be opted as an elective by the students of following subjects:		
Open for all		

Programme: B.Com.	Year: Third	Semester: Sixth
Subject: Commerce		
Course Code: C010601T	Course Title: Accounting for Mangers	
Course outcomes: After completing this course a student will have: <ul style="list-style-type: none">• Ability to understand the concept of Managerial Accounting along with the basic forms and norms of Managerial Accounting.• Ability to understand the terminologies associated with the field of Managerial Accounting and control along with their relevance.• Ability to identify the appropriate method and techniques of Managerial Accounting for solving different problems.• Ability to apply basic Managerial Accounting principles to solve business and industry related issues and problems. Ability to understand the concept of Budgetary Control, Cash Flow Statement, Fund Flow Statement, Break Even Analysis etc.		
Credits: 4	Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75	Min. Passing Marks: 33	
Total No. of Lectures: 60		
Unit	Topics	No. of Lectures
I	Management Accounting- Concept, Meaning, Characteristics, Difference between Financial Accounting Management Accounting, Difference between Cost Accounting and Management Accounting, Techniques, Objectives and Importance. Management Accountant- Duties, Status, Functions and Responsibility. Financial Statement Analysis and Interpretation - Meaning, Objectives, Characteristics of an Ideal Financial Statement, Parties Interested in Financial Statement, Types of Financial Analysis - Horizontal, Vertical and Trend Analysis.	12
II	Ratio Analysis: meaning, Utility, Classification of Ratios - Profitability Ratio, Activity Ratio and Financial Position Ratios. Fund Flow and Cash Flow Statement-Concept, Meaning of the term Fund	12

	and Preparation of Fund Flow Statement and Cash Flow Statement (As-3).	
III	Business Budgeting: Meaning of Budget and Budgeting, Objectives, Limitations and importance, Essentials of effective Budgeting, Classification of Budgets- Flexible budget and Zero Based Budget. Marginal Costing: Meaning, Determination of Profit under Marginal Costing, Pricing of Product, make or by Decision, Selection of most profitable channel. Break Even Analysis: Concept and Practical Applications of Break even Analysis.	18
IV	Standard Costing and Variance Analysis: Meaning and Objectives of Standard Costing Setting of Standard, Variance Analysis: Material and Labour Variance. Reporting to Management: Meaning, Objectives, Principles of Reporting, Importance of Reports, Classification of Reports, Reporting at different Levels of Management.	18
Suggested Readings: 1. Homgren, C.T., Gary L. Sundem and William O. Stratton: Introduction to Management Accounting, Prentice Hall of India, Delhi. 2. Homgren, Charles T., George Foster and Srikant M. Dailiar; Cost Accounting; A Managerial Emphasis, Prentice Hall of India, Delhi. 3. Lall, B.M. and I.C. Jain: Cost Accounting: Principles and Practice, Prentice Hall of India, Delhi. 4. Welsch Glenn A., Ronald W. Hilton and Paul N. Gordon Budgeting, Profit Planning and Control, Prentice hall of India, Delhi. 5. Baig Nafees: Cost Accounting, Rajat Publications, New Delhi. Baig Nafees: Management Accounting & Control, Ashish Publishing Home, New Delhi. 6. Sharma R.K. and Gupta S.K.; Management Accounting, Kalyani Publishers, Ludhiyana. (Hindi and English) 7. Lal Jawahar; Managerial Accounting, Himalya Publishing House, New Delhi. 8. Misra, A.K., Management Accounting, (Hindi and English) Navneet Prakashan, Nazibabad. Note- Latest edition of the text books should be used.		
This course can be opted as an elective by the students of following subjects:		
Open for all		

Programme: B.Com.		Year: Third	Semester: Sixth
Subject: Commerce			
Course Code: C010602T		Course Title: Auditing	
Course outcomes: This course aims at imparting knowledge about the principles and methods of auditing and their application.			
Credits: 4		Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75		Min. Passing Marks: 33	
Total No. of Lectures: 60			
Unit	Topics	No. of Lectures	
I	Audit and Audit Process: Meaning, Nature, Objectives and Various Classes of Auditing, Standard of Auditing, Pronouncements on accepted Auditing practices, Internal Control and the need for its evaluation by the Auditor.	15	
II	Audit Procedures: Verification programme-selective verification, Audit in depth, test checking, Auditor's Approach to statistical sampling, Routine checking, vouchers, verification and valuation of assets and liabilities, Auditor's Report on Profit and Loss Account and Balance Sheet.	15	
III	Audit of Limited Companies: Qualifications and Appointment of Company Auditors, their powers, duties and liabilities as per Company Act 1956, Enquiries under Section 227 (IA), Audit of share capital, share transfer and managerial remuneration, 19 Additional matters in the Auditor's Report (Manufacturing and other companies), Auditor's Report Order 1988.	15	
IV	Audit of Public Sector Undertaking and Banks: Special features concerning Audit of departmental undertakings, Statutory Corporations and Government Companies, Procedure of appointment of Auditors, Special features relating to the audit of Banks, Audit of Insurance Companies and audit of non-profit companies. Cost Audit: Importance of cost audit, Provisions regarding cost audit, Cost Audit report, Tax and Social Audit. Internal Audit: Objective and scope of Internal Audit, Responsibilities and Authority of Internal Auditors, Relationship between internal auditor and statutory	15	

auditor.	
Suggested Readings: 1. Gupta Kamal : Contemporary Auditing, TATA Mc Graw, New Delhi. 2. Tandon, B.N. : Principles of Auditing, S. Chand & Company, New Delhi. 3. Pargare Dinkar : Principles and practices of Auditing, Sultan Chand, New Delhi. 4. Sharma, T.R. : Auditing Principles and Problems, Sahitya Bhawan, Agra. (Hindi and English) 5. Yadav, Pankaj, Auditing, Neel Kamal Prakashan, Delhi(Hindi and English) 6. Sharma, Sanjeev, Auditing: MK Publications , Agra (Hindi and English) Note- Latest edition of the text books should be used.	
This course can be opted as an elective by the students of following subjects: Open for all	

Programme: B.Com.		Year: Third	Semester: Sixth
Subject: Commerce			
Course Code: C010603T		Course Title: Human Resource Management	
Course outcomes: The paper aims to develop in the students a proper understanding about human resource management.			
Credits: 4		Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75		Min. Passing Marks: 33	
Total No. of Lectures: 60			
Unit	Topics		No. of Lectures
I	Human Resource Management concept and function, role of competencies of HR manager at our policies evolution of HRM emerging challenges of Human Resource Management workforce diversity empowerment VRS work life balance downsizing.		12
II	Recruitment & Selection: Recruitment, factors affecting recruitment, sources of recruitment, Selection – Process, selection test, Interview, Orientation, Placement. Training & Development: Training- Objectives & Importance of training, Training Methods-On job training and off- the job training.		18
III	Employee Compensation: Compensation &		17

	Welfare, Job Evaluation. Performance Appraisal: Techniques, Job Enlargement & Job Enrichment, Quality of Work Life, Worker's Participation in Management.	
IV	EMPLOYEE WELFARE: Various welfare schemes & Safety Measures. Employee Benefits – Meaning and its types, Fringe Benefits; Remuneration – Salary, Bonus, Commission, Long Term Incentives, Perquisites. Grievance Handling & Discipline – Meaning, Importance. Collective Bargaining – Meaning and Importance, Process.	13
Suggested Readings: 1. Aswathappa K Maine resource management Tata McGraw Hill 2. Verma Pramod SaviBagiyaprabandhan Rao VSP human resource management Excel books 3. Tripathi PC personnel management and Industrial Relations Sultan Chand and sons. 4. Agarwal & Fauzdar, Human Resource Management-SBPD Publishing House, Agra (English/Hindi) Note- Latest edition of the text books should be used.		
This course can be opted as an elective by the students of following subjects: Open for all		

Programme: B.Com.	Year: Third	Semester: Sixth
Subject: Commerce		
Course Code: C010604T	Course Title: Financial Market Operations	
Course outcomes: After completing this course a student will have: <ul style="list-style-type: none">• Ability to understand the concept of Financial Market along with the basic forms and norms of Financial Market.• Ability to understand the terminologies associated with the field of Financial Market and control along with their relevance.• Ability to identify the appropriate method and techniques of Financial Market for solving different problems.• Ability to apply basic Financial Market principles to solve business and		

industry related problems.		
<ul style="list-style-type: none"> Ability to understand the concept of Primary and Secondary Market, Stock Exchange, SEBI etc. 		
Credits: 4		Core Compulsory / Elective: Compulsory
Max. Marks: 25+75		Min. Passing Marks: 33
Total No. of Lectures: 60		
Unit	Topics	No. of Lectures
I	Financial Markets an Overview: Meaning of Financial Market and its Significance in the Financial System. Financial Markets in the Organized Sector - Industrial Securities Market, Government Securities Market, Long-term Loans Market, Mortgages Market, Financial Guarantee Market, Meaning and Structure of Money Market in India, Characteristics of a Developed Money Market, Significance and Defects of Indian Money Market.	15
II	Capital Market: New issue market - Meaning and Functions of New Issue Market, Instruments of New Issues, Players and their role in the New Issue Market, issue-pricing and marketing. Defects and Remedies of New Issue Market.	15
III	Secondary market: Functions and role of stock exchange; Listing procedure and legal requirements; Public Stock Exchanges-NSE, BSE and OTCEI. Functionaries on Stock Exchanges: Brokers, Sub brokers, market makers, jobbers, portfolio consultants, institutional investors.	15
IV	Investor Protection: Grievances concerning stock exchange dealings and their removal, Demat Trading. SEBI Guidelines - Primary Market, Secondary Market and the Protection of investor's interest, NCLT & NCLAT.	15
Suggested Readings: <ol style="list-style-type: none"> 1. Machiraju, 'Indian Financial System' – Vikas Publishing House. 2. Varshney P.N., & Mittal D.K., 'Indian Financial System', Sultan Chand & Sons, New Delhi. 3. Avadhani V.A Capital Market, Himalaya Publishing House, New Delhi 4. Mulay, M. A., "New Issues Capital Market in India" 		

5. Gordon & Natarajan, "Indian Financial System" Himalaya Publishing House.

6. Avdhani, V. A., "Investment Management" Himalaya Publishing House.

7. Gupta, O. P., "Indian Securities Market".

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

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

Open for all

Programme: B.Com.		Year: Fourth	Semester: Seventh
Subject: Commerce			
Course Code: C010701T		Course Title: Advance Financial Management	
Course Objectives: The Objective of this course is to help students to understand the conceptual framework of Financial Management and its application under various environmental constraints			
Credits: 4		Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75		Min. Passing Marks: 33	
Total No. of Lectures: 60			
Unit	Topics		No. of Lectures
I	<u>Introduction-</u> Meaning, Nature and Scope of Finance, Financial Goal -Profit Vs Wealth Maximization, Finance Functions, Investment Financing and Analysis of Financial Ratio Cost of capital: Meaning and Significance of cost of capital, Calculation of Cost of Debts, Preference Share Capital, Equity Share Capital and Retained Earnings, combined cost of capital- Simple, Weighted Average and Capital Budheting.		15
II	<u>Theory of Leverage-</u> Meaning and definition of Leverage, Type of Leverage, Effects of Operating and Financing Leverage on Profit Analysis, Combined, Financial and operating Leverage		15
III	<u>Dividend Policies-</u> Issues in Dividend Decisions, Walter's Model and Gordan's Model of Dividend, Essentials of a sound Dividend Policy, Dividend Policy in practice.		18
IV	<u>Management of Working Capital-</u> Meaning. Significance and types of Working Capital, Estimation of Working Capital Requirement, Financing of Working Capital and Bank finance, Management of Cash, Receivables and Inventory.		18
Suggested Readings:			
1. Griffen, Ricky W: Organistaional Behaviour, Houghton Miffin Co. Boston			
2. Helireigel, Don, Jhon W Sloccum, It, and Richard W. Woodman.			

Organizational Behaviour Utilising Human Resources, Prentice Hall, New Delhi
3. Knootz, Harold, Cyril O' Donnell, and Heinz Weihrich. Essentials of Management, Tata McGraw-Hill, New York
4. Luthan, Fred. Organizational Behaviour, McGraw-Hill, New York
5. Pandey I.M.- financial Management
6. Garg A.K- Advance financial managemant
7. गुप्ता, एल. पी. - पित्तीय प्रबन्ध
This course can be opted as an elective by the students of following subjects: Open for all

Programme: B.Com.		Year: Third	Semester: Sixth
Subject: Commerce			
Course Code: C010702T		Course Title: GST & Custom Law	
Course Objective: This course is intended to acquaint the student with a working knowledge of principles and provisions of GST and Customs Law			
Credits: 4		Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75		Min. Passing Marks: 33	
Total No. of Lectures: 60			
Unit	Topics		No. of Lectures
I	<u>Introduction to GST-</u> Concept, Definition, GST Framework, GST Council, GST Models, Single GST & Dual GST, Types of GST, CGST, SGST, UTGST, IGST GST rates		15
II	<u>Levy and Collection of GST -</u> Composition Schemes, Exemption of GST Place Time and Value Supply Place of supply, Time of Supply of Goods, Supply of Services, Rules for Valuation of Supply. <u>Registration Under GST -</u> Compulsory registration, Registration Process, Time Value of supply, Input Tax Credit, Tax Invoice and Bill of		15

	Supply. Debt and Credit Note	
III	<u>Payment of GST and Filing Returns-</u> Payment of Tax, Interest Penalty and other Amounts Assessment Self Assessment, Provisional Assessment, Assessment of Non-Filers of Returns, Assessment of Unregistered Person, Audit by Tax Authorities, Special Audit, Recovery of Tax	15
IV	<u>Authorities and Power of GST Authorities-</u> Tax Authorities Power, Inspection, Offence & Penalty, Appeals & Revision <u>Custom Duty Act 1962-</u> Concept, Objectives, Computation and Assessment, Power, Appeal, Penalties	15
<p>Suggested Readings:</p> <p>1 GST and Custom Law: CA Anoop Modi, CA Gupta Mahesh & CA Gupta Nikhil - SBPD Publication</p> <p>2. Textbook of GST & Custom Law: V. Balachandran, S. Chand</p> <p>3. GST and Custom Duty: Mehrota HC & Agarwal V.P., Shaitya Bhawan Publication</p>		
<p>This course can be opted as an elective by the students of following subjects:</p> <p>Open for all</p>		

Programme: B.Com.	Year: Fourth	Semester: Seventh
Subject: Commerce		
Course Code: C010703T	Course Title: Management Concept and Organisational Behaviour	
Corse Objectives: This is intended to acquaint the student to synthesize related nformation and evaluate options for the most logical and optimal solution such that they would be able to predict and control huan behaviour and improve results.		
Credits: 4	Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75	Min. Passing Marks: 33	
Total No. of Lectures: 60		

Unit	Topics	No. of Lectures
I	Managerial Function- Planning- Concept, significance, types of Organizing- concept, Principles, Theories, Types of Organisation- Authority, Responsibility, Power, Delegation, Decentralisation, Staffing, Coordination, Control- Nature, Process and Techniques.	13
II	Organisational Behaviour- Concept & Significance Relationship between Manager and Organisational Behaviour- Emergence & Ethical Perspective. Motivation – Process & Theories of Motivation, Need hierarchy theory, X& Y Theory, Two Factor Theory, Alderfer's ERG Theory, McClelland's learned need Theory, Victor Vroom's Expectancy Theory.	20
III	Group Dynamics & Team Development- Group Dynamics-Definition and Importance, Type of Groups, Group Formation, Group Development, Group Composition, Group Performance Factors.	17
IV	Leadership- Concept, Style, theories- Trait Theory, Behaviour theory, Fielder's Contingency Theory, Harsey & Blanchard's Situational Theory, Managerial Grid, Likert's Fun System of Leadership.	10
Suggested Readings: <ol style="list-style-type: none"> 1. Agrawal Gunjan, Vivek Kumud, "Principles of management" Nirupam Sahitya sadan, Agra 2. K. Aswathappan- "Organisational Behaviour" Himalaya Publishing House. 3. Yadav Dr. Priyanka Narayan- "Management and Organizational Behaviour- Sahitya Bhawan. Note- Latest edition of the text books should be used.		
This course can be opted as an elective by the students of following subjects:		
Open for all		

Programme: B.Com.		Year: Fourth	Semester: Seventh
Subject: Commerce			
Course Code: C010704T		Course Title: Tourism and Travel Management	
Course outcomes: The objective of this course is to understand the fundamental concept of Tourism and to familiarize with the significance and emerging trends in tourism.			
Credits: 4		Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75		Min. Passing Marks: 33	
Total No. of Lectures: 60			
Unit	Topics		No. of Lectures
I	Introduction to Travel: Meaning and definitions of tourism, traveler, excursionist, tourists- objectives, nature and classification of tourism and tourists, Growth and Development of Tourism, Forms of Tourism: Inbound Outbound, Domestic and International.		15
II	The Modern Tour Industry: Package Tours- Custom Tours- Tour wholesalers- Types of Package tours: Independent Package, Hosted Tour, Escorted Tour, Sightseeing Tour Group, Incentive and Convention Tour- Man Market Package Holidays- Types of Tour Operations: Specialist Tour Operators: Specialist Tour Operators, Tour Operators reliance on other organization.		15
III	Tour Operations and Documentation: Functions- Sources of Income, How to set up a Travel Agency: Procedures for approval of a Travel Agency and Tour Operator, Travel Documentation: Passports- various types and requirements- Procedure to apply for Passports: VISA- various types and requirements- Documents required for Foreigners to visit India, Health Check Documents and Process for Encashment of Foreign Currency.		15
IV	Impact of Tourism and Tourism Organizations: Tourism Impacts: Economic impact, Social Impact, Cultural Impact and Environmental Impact- Strategies to overcome or reduce the negative Impact of Tourism. Objectives, Functions of- United Nations World Tourism Organization (UNWTO), World Travel and		15

	Tourism Council (WTC), Pacific Asia Travel Association (PATA), International Air Transport Association (IATA), Travel Agents Association of India (TAAI), Indian Association of Tour Operators (IATO) and Federation of Hotel and Restaurant Associations of India (FHRAI).	
Suggested Readings: 1. Bhatia A.K (2003) International Tourism, Sterling Publishers Pvt Ltd, New Delhi. 2. Pran Nath Seth(1997),Successful Tourism Management, Sterling Publishers Pvt Ltd, New Delhi, 3. Ghosh Bishwanth (2000), Tourism & Travel Management, Second Revised Edition Vikas Publishing House Pvt Ltd, New Delhi. Note- Latest edition of the text books should be used.		
This course can be opted as an elective by the students of following subjects:		
Open for all		

Programme: B.Com.		Year: Fourth	Semester: Seventh
Subject: Commerce			
Course Code: C010705T		Course Title: Consumer Behaviour	
Course outcomes: The objective of this course is to understand the fundamental concept of Tourism and to familiarize with the significance and emerging trends in tourism.			
Credits: 4		Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75		Min. Passing Marks: 33	
Total No. of Lectures: 60			
Unit	Topics		No. of Lectures
I	Introducion:- Nature, Importance and Scope f Consumer Behaviour in Marketing Determinants of Consumer behaviour, changing profile of Indian Consumers.		15
II	Individual Determinants of consumer Behaviour: Needs and Motivation, Perception, Learning and Learning Theories, Attitude and Attitude and attitude change, Personality and life Style.		15

III	External Determinants of Consumer behaviour:- Group Dynamics, Reference Groups and their influence, Family- Role and Functions, Social class, Culture and sub-Culture, Cross Cultural understanding of consumer Behaviour	15
IV	Consumer Decision Making Process:- Pre and post-purchase behaviour, purchase process, Diffusion of innovation Rationality in buying. Models of Consumer Behaviour:- Nicosia: Howard-Sheth; Engel; Kotler and Blackwell Models, Business Buying behaviour.	15
Suggested Readings: <ol style="list-style-type: none"> 1. Schiffman, L.G. and Kanuk, L.L.: Consumer Behaviour 2. Nair, Suja R, Consumer Behaviour in Indian Perspective. 3. Loudon, David, L and Billa, A.J. Datta,: Consumer Behaviour. 4. Bennett and Karasik; Consumer Behaviour Note- Latest edition of the text books should be used.		
This course can be opted as an elective by the students of following subjects: Open for all		

Programme: B.Com.	Year: Fourth	Semester: Seventh
Subject: Commerce		
Course Code: C010706T	Course Title: Business Finance	
Course outcomes: This course is to help students understand the conceptual framework of Business Finance.		
Credits: 4	Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75	Min. Passing Marks: 33	
Total No. of Lectures: 60		
Unit	Topics	No. of Lectures
I	Business Finance: Nature And Scope, Finance Function Investment Financing And Dividend Decisions, Capital Budgeting: Meaning Nature And Importance Investment Decisions Are Its Major Evaluation Criteria.	15
II	Cost Of Capital: Meaning, Importance, Calculation Of Cost Of Debt, Preference Shares, Equity Shares And Retained Earnings, Combined (Weighted) Cost Of Capital, Capitalization-Meaning, Overcapitalization.	15

III	Dividend Policies: Issues In Dividend Policies, Dividend Models, Sources Of Funds: Long Term Funds, Short Term Funds, Nature Significance And Determinants Of Working Capital.	15
IV	Time value of Money, Uses of simple and Compound interest in business finance. Capital Market: (A) New Issue Market (B) Secondary Market Functions And Role Of Stock Exchange (BSE, NSE,) Money Market: Indian Money Markets- Composition And Structure.	15
Suggested Readings: 1. Avadhani V A Financial System 2. Bhalla VK Modern Working Capital Management 3. Chandra Prasanna Financial Management Theory And Practices 4. Khan NY And Jain PK Financial Management Tax And Problems 5. Pandey I M Financial Management Note- Latest edition of the text books should be used.		
This course can be opted as an elective by the students of following subjects:		
Open for all		

Programme: B.Com.		Year: Fourth	Semester: Eighth
Subject: Commerce			
Course Code: C010801T		Course Title: Advance Corporate Accounting	
Course Objective: This course is intended to acquaint the student to understand the theoretical and practical role of Corporate accounting in business.			
Credits: 4		Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75		Min. Passing Marks: 33	
Total No. of Lectures: 60			
Unit	Topics	No. of Lectures	
I	Winding up of Companies, Preparation of Statement of Affairs and Liquidator's Final Statement Account	10	
II	Accounting Issues Relating to Amalgamation in the nature of Merger and in the Purchase, Reconstruction of Companies.	15	
III	Accounting for Holding and Subsidiary Companies, Underwriters Accounts Accounting Standards, Inflation Accounting and Managerial Reconstruction	20	
IV	Double Accounting System with special reference to Electic Supply Companies and Replacement of Assets	15	
Suggested Readings:			
1. Gupta P.C. and Gupta V.K., "Corporate Financial Accounting" Jawahar Publication Agra			
2 Gupta PC and Cupta VK "निगमीय वित्तीय लेखाकन जवाहर पब्लिकेशन जयन			
3- Shukla & Gupta, निगमित वित्तीय लेखांकन			
4. Shukla S.M.- Corporate Financial Accounting SAHITYA BHAVAN			
5. Gupta, P.L.. Advanced Financial Accounting. 6. BATLIBID. J.R.- Advanced Accountancy			
7. MAHESHWARI S.N- Advanced Accounting			
This course can be opted as an elective by the students of following subjects:			
Open for all			

Programme: B.Com.		Year: Fourth	Semester: Eighth
Subject: Commerce			
Course Code: C010802T		Course Title: Entrepreneur Development and Small Business in India	
Course Objective: This course is intended to acquaint the student to state the meaning, nature and theories of entrepreneurship and also describe the importance of entrepreneurship			
Credits: 4		Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75		Min. Passing Marks: 33	
Total No. of Lectures: 60			
Unit	Topics		No. of Lectures
I	Entrepreneurship. Concept Nature, Scope and Importance, Emergence of Entrepreneurial Class in India. Theories of Entrepreneurship, Entrepreneurship and Environment, Creativity and Innovation		15
II	Entrepreneurship Development Programme (EDP): Nature Scope and importance, Institutions Established by the Government for EDP Government Assistance and Incentives. Women Entrepreneurship. Social Entrepreneurship		15
III	Promotion of a Venture, Project Management. Financial Management Raising of Funds, Private Equity and Venture Capital, Production, Human Resource Management and Marketing Management Practices in Small Scale Sector.		15
IV	Nature, Scope and Importance of Small Business, Government Support System, Infrastructural Facilities. Latest Government Policy with regard to Small Scale Sector. Problems & Suggestions for Small Industries. Industrial Sickness Meaning, Causes and Remedies		15
Suggested Readings:			
1. Desai, Vasant, "Entrepreneurship and Small Business Management", Himalaya Publishing House			
2. Duker, Peter. "Innovation and Entrepreneurism", Harper Business, Reprint edition			
3. Gupta, C.B. & Srinivasan, N.P. "Entrepreneurship Development", S. Chard			
4. Kenneth, P. Van, "Entrepreneurship and Small Business Management			
5. Shukla, M.B, "Entrepreneurship and Small Business Management, Kitab Mahal			
6. Agrawal, R.C. "Udyamita Vikas" (Hindi)			

7. Khanka, 5.5. "Entrepreneurship Development". S. Chand & Company
This course can be opted as an elective by the students of following subjects: Open for all

Programme: B.Com.		Year: Fourth	Semester: Eighth
Subject: Commerce			
Course Code: C010803 R		Course Title: Research Methodology	
Course Objective: This course is intended to acquaint the student to the problem to be studied and identifying the related area of knowledge.			
Credits: 4		Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75		Min. Passing Marks: 33	
Total No. of Lectures: 60			
Unit	Topics		No. of Lectures
I	Introduction: Concept of Research and its Application in Various Functions a Management, Types of Research, Types of Business Problems Encountered by the Researcher. Problems and Precautions to the Researchers. Process of Research: Steps Involved in Research Process, Research Design Various Methods of Research Design.		15
II	Collection of Data Concept of Sample, Sample Size and Sampling Procedure Various Types of Sampling Techniques, Types of Data Secondary and Primary Various Methods of Collection and Data, Preparation of questionnaire and Schedule		15
III	Analysis of Data: Coding. Editing and Tabulation of Data, Various kinds of Charts and Diagrams used in Data Analysis, Bar and Pie Diagrams and their Significance, Use of SPSS in Data Analysis		15
IV	Report Preparation: Types and Layout of Research Report, Precautions in Preparing the Research Report, Bibliography and Annexure in the Report their Significance, Drawing Conclusion, Suggestion and Recommendation to the Concerned Persons		15
Suggested Readings:			
1. Kothari, C.R. "Research Methodology, Methods & Techniques", New Age International Publishers, New Delhi			

2. Gupta, S.P, "Statistical Methods". Sultan Chand & Sons.
3. Sinha, K.K. "Business Communication", Taxmana Publication
4. Chania, Deepak & Sodhi, Neena, "Research Methodology: Concepts Cases Vikas Publishing House, New Delhi
This course can be opted as an elective by the students of following subjects: Open for all

Programme: B.Com.		Year: Fourth	Semester: Eighth
Subject: Commerce			
Course Code: C010804T		Course Title: Strategic Management	
Course Objective: This course is intended to acquaint the student to introduce the concepts of strategic management and understand its nature in competitive and institutional landscape.			
Credits: 4		Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75		Min. Passing Marks: 33	
Total No. of Lectures: 60			
Unit	Topics		No. of Lectures
I	Concept, Definition and Nature of Strategy, Vision, Mission, Goal & Objective, Strategic Management: Definition and Process, Models of Strategic Decision Making Strategies Business Unit.		15
II	Environmental Scanning- Concept of Environment and its Components, SWOT Analysis, Environmental Scanning and Appraisal, Strategic Advantage Analysis and Diagnosis, Concept of Synergy. Core Competence (No. of Lectures 15)		15
III	Strategic Analysis & Choice Stability, Growth, Turnaround, Retrenchment, Diversification, Vertical and Horizontal Integration, Strategic Alliance, Divestment, Business Portfolio analysis BCG & GEC matrix, Strategic Choice.		15
IV	Strategic Implementation and Control: Inter-relation between Formulation and Implementation, Issues in Strategy Implementation. Structural and Non-Structural Resource Allocation. Overview of Strategic Evaluation. Strategic Control Techniques of Strategic evaluation and Control		15

Suggested Readings:
1. Kazmi Azhar, "Strategic Management & Business Policy", Tata McGraw Hill
2. Srinivasana, R. "Strategic Management", PHI. Learning
3. Lynch Richard. "Strategic Management, Pearson
4. Rao, P. Subha Business Policy and Policy and Strategic Management", Himalaya Publishing House.
5. Haberberg & Rieple, "Strategic Management Theory and Application", Oxford Press
6. Rathore, P.S., "Strategic Managment", Kitab Mahal Distributers
7. Mahur, U.C., "Strategic Management", Macmillain India limited.
8. Mifal, Amita. "Cases in Strategic Management", McGraw Hill Education
This course can be opted as an elective by the students of following subjects: Open for all

Programme: B.Com.	Year: Fourth	Semester: Eighth
Subject: Commerce		
Course Code: C010805T	Course Title: Indian Financial System & Financial Service	
Course Objective: The objective of this course is to familiarize the students with the concepts and aspects of Indian financial system and develop their analytical skills, conceptual abilities and substantive knowledge in the aforesaid field.		
Credits: 4	Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75	Min. Passing Marks: 33	
Total No. of Lectures: 60		
Unit	Topics	No. of Lectures
I	Structure of Indian Financial system, Meaning& Difference of Savings & Investments, Relationship between, Inflation & Interest, Financial Market (capital market and money market) Meaning, constituents, function and instruments	15
II	Financial Institutions & Regulator Reserve Bank of India Organization Management and Functions, Commercial Banks Meaning. Functions, Present Structure, Types, E-Bankingand Recent Developments in Commercial Banking NBFC, Sectorial Financial institution NABARD, Apex	15

	Financial institutions SEBI Objectives and Functions.	
III	Financial intermediaries and Services Meaning and Role of Merchant Banking in India, Credit Rating Agencies Meaning and Role of Investment, CIBIL Depositories- Meaning and Roles Overview of Fintech In India	15
IV	Loan Syndication, External Commercial financing- Introduction, Need of External Commercial Borrowings (ECB) & Other modes of external financing. Foreign direct investment. Mutual Fund Introduction and issues, Types, Organisation of Mutual Fund in India, Types-Asset Class, Open Ended and Close Ended. Net Asset Value	15
<p>Suggested Readings:</p> <ol style="list-style-type: none"> 1. Bhole, LM: "Financial Institutions and Markets", McGraw-Hill Education 2. KM. Financial Institutions and Markets 1. Pathak, Bharti V. "Indian Financial System", Pearson Education 4. Khan, M.Y: "Indian Financial System", McGraw-Hill Education 5. Varshney PN "Banking Law and Practice". Sultan Chand and Sons 		
<p>This course can be opted as an elective by the students of following subjects:</p> <p>Open for all</p>		

Programme: B.Com.		Year: Fifth	Semester: Ninth
Subject: Commerce			
Course Code: C010901T		Course Title: Tax Planning and Management	
Course Objective: This course is intended to acquaint the student to give an understanding of income tax laws in India and be able to do tax planning.			
Credits: 4		Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75		Min. Passing Marks: 33	
Total No. of Lectures: 60			
Unit	Topics		No. of Lectures
I	Incidence of Tax Exemptions, Computation of Taxable Income under Various Heads.		10
II	Deduction from gross total Income Tax Rebates, Computation of Total Income & Tax Liability of an Individual & HUF.		15
III	Computation of Total Income & Tax Liability of a firm, Cooperative Societies and Companies.		15
IV	Introduction of Tax Management Concept of Tax Planning. Tax Avoidance & Evasion, Area of Tax Planning. Dividend Tax, Inter Corporate Dividend Tax Planning to New Business Special Tax Provision Relating to Free Trade Zones, Tax Deduction & Collection at Source, Advance Payment of Tax		20
Suggested Readings:			
1. Shukla S.K and Shukla- "Tax Planning and Management"			
2. Raina, H.P., "Corporate Taxation"			
3. Basu, S.N and Basu S., "Income Tax"			
4. Acharya, Swachandra, "Tax Planning under Direct Tax"			
5. Singhanin, UK. - Direct Tax Planning & Management.			
6. Mehrotra H.C. Income Tax Planning			
7. Agrawal BK - Income Tax Law & loactice.			
8. Lakhotir, RN- Corporate Tax Planning.			
This course can be opted as an elective by the students of following subjects:			
Open for all			

Programme: B.Com.		Year: Fifth	Semester: Ninth
Subject: Commerce			
Course Code: C010902 T		Course Title: Project Planning and Control	
Course Objective: This course is intended to acquaint the student to make them understand the concepts of Preset Management for planning to execution of projects			
Credits: 4		Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75		Min. Passing Marks: 33	
Total No. of Lectures: 60			
Unit	Topics		No. of Lectures
I	Identification of Investment Opportunities Project Ideas, Screening of Ideas, Environmental Scanning & Opportunity Analysis. Market and Demand Analysis Information Required for Market and Demand Analysis, sources of Information Primary & Secondary, Demand Forecasting. Material Inputs, Production Technology		15
II	Cost of Project and Means of Financing Major Cost Components, Means of Financing Planning. Capital Structure and Various financial Institutions Financing Schemes of		15
III	Profitability, Financial Projections & Tax Consideration Cost of Production, Break- Even Analysis, Projected Balance Sheet, Profit and Loss Statement & Cash Flow Statement		15
IV	Appraisal Criteria & Appraisal Process Methods of Appraisal under Certainty & Risk & Uncertainty, Investment Appraisal in Practice, Process Followed by Financial Institutions, Project Appraisal Techniques		15
Suggested Readings:			
1. Little & Mirrless: Project Appraisal & Planning			
2. OECD: Guide to Practical Project Appraisal			
3. Chaudhary S. Project Managemem			
4. Chandra, Prasanna: Project Preparation, Appraisal & Implementation			
5. Naik, B.M. Project Management			
6. Ditale, RL. - Project Appraisal Technique.			
7. Planning Commission:- Manual for Preparation of fesibility Report.			

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

Programme: B.Com.		Year: Fifth	Semester: Ninth
Subject: Commerce			
Course Code: C010903 T		Course Title: Advance Statistics	
Course Objective: The Objective of this course is to give advance knowledge of the subject to make the students learn the application of statistical tools and techniques for decision making			
Credits: 4		Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75		Min. Passing Marks: 33	
Total No. of Lectures: 60			
Unit	Topics		No. of Lectures
I	Regression Analysis, Association of Attributes, Coefficient of Chi-Square Test		15
II	Interpolation and Extrapolation: Meaning. Importance and Algebraic Methods		15
III	Probability Theory Probability Classical, Relative and Subjective Probability, Addition and Multiplication Probability Models, Permutation and Combination.		15
IV	Sampling Theory, Sampling Design, Standard Error, Large and Small Sample, The Mean and different Test of Significance Statistical Quality Control and Business Forecasting		15
Suggested Readings:			
1. Varshney R.P. Jain B.L, "Statistical Analysis", Jawahar Publication Agra			
2. Varshmey R.P., Jan B.L, "सांख्यिकी विश्लेषण जवाहर पब्लिकेशन अभा			
3. Goel K.C, Garg A.K. "Statistical Analysis", Swati Prakashan Meerut			
4. AK "सांख्यिकी विश्लेषण स्वाती प्रकाशन गेरठ 4. God KC, Gay Ak			

5. Shukla and Sahai, "Business Statistics", Sahitya Bhawan Publication Agra
6. Gupta S.P "Statistical Methods", S. Chand & Chand, Delhi
7. K.L. Gupte." Statistical Analysis". NAVYUG SAHITYA SADAN. Agu
This course can be opted as an elective by the students of following subjects: Open for all

Programme: B.Com.		Year: Fifth	Semester: Ninth
Subject: Commerce			
Course Code: C010904 T		Course Title: Security Analysis & Portfolio Management	
Course Objective: To impart inslodge to students regarding the thony and practies of security analysis and portfolio management			
Credits: 4		Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75		Min. Passing Marks: 33	
Total No. of Lectures: 60			
Unit	Topics		No. of Lectures
I	Investments Nature and Scope of Investment Analysis, Elemeres of levestaw Avenues of lovestments, Approaches of Investiments Analysis Concept of Wars and Risk, Security Risk and Return Analysis, Measurement of Return and R		15
II	Security Market Primary and secondary Market, Primary Market Role Functions and Methods of selling Securities in Prunary Market, Allament Procedure: New Financial Institutions; SEBI Guidelines on Public Issue		15
III	Valuation of Securities Bonds; Debentures Share, Equity shares, Fundamental Analysis, Economic Analysis; industrial Analysis and Company		15

	Analysis Technical analysis. Trends. Indicators, Indices and Moving Averages Applied in Technical Analysis	
IV	Portfolio Management: Estimating Rate of Return and Standard Deviation of Portfolio Effect of Combining the Securities, Markowitz Risk return Optimization, Single Index Model or Market Model: Portfolio Total Risk Portfolio Market Risk, Simple's Optimization Solution.	15
<p>Suggested Readings</p> <p>1 Panda, P. (2005) Security analysis and portfolio management (2ed) Noida Vikas Publishing house Pvt Ltd.</p> <p>2. Bhai, S. (2006) Security analysis and Portfolio Management (1st ed.). New Delhi Excel Books.</p> <p>Chandra (2011). Security Analysis and Portfolio Management (4th ed) New Delhi Tata McGraw Hills Publishing company.</p> <p>4. Agrawal, RK.:- Vaniyog Prabandh</p> <p>5. Bhalla, V.K Investment Analysis</p> <p>6. Avadhani, V.A.-Security Analysis & Portfolio Management.</p> <p>This course can be opted as an elective by the students of following subjects: Open for all</p>		

Programme: B.Com.		Year: Fifth	Semester: Ninth
Subject: Commerce			
Course Code: C010905 T		Course Title: Advance Auditing	
Course Objective: This course is intended to acquaint the student with auditong lands the general procedures required in conducting an audit.			
Credits: 4		Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75		Min. Passing Marks: 33	
Total No. of Lectures: 60			
Unit	Topics		No. Of

		Lectures
I	Company Audit Appointment, Rights; and Duties & Liabilities of a Company Auditor.	10
II	Salient Features of Chartered Accountant Act, 1949 Member of Institute Qualification, Disabilities, removal of Name of the Institute, Function of the Council.	15
III	(A) Special Audit of Educational Institutional, Co-operative Societies, Banking Company, General Insurance, Holding Companies (B) Audit of government Companies; Appointment of Auditor their Rights and Duties, Present Audit Arrangement of Government Companies under section 619(3)(a)	15
IV	(A) Cost Audit: Meaning, Objectives, Advantage and outline of Cost Audit (B) Management Audit: Meaning, objects, Importance. Appointments and Function of Auditors. Investigation: Meaning, Objectives, Qualification of Investigator, points to be observed in Investigation, Difference between Investigation and Audit.	20
Suggested Readings:		
1. Tondon BN, "Principle of Auditing"		
2. Sharma, TR. Auditing Principles & Problems.		
3. Pagare, Dinkal:- Principles & Practice of Auditing		
4. Agarwal & Sharma: Advanced Auditing. F		
This course can be opted as an elective by the students of following subjects:		
Open for all		

Programme: B.Com.		Year: Fifth	Semester: Tenth
Subject: Commerce			
Course Code: C0101001T		Course Title: Accounting for Managerial Decisions	
Course Object: The Objective of this course is to familiarize students with the accounting concepts and methods used by managers for planning and controlling business operations.			
Credits: 4		Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75		Min. Passing Marks: 33	
Total No. of Lectures: 60			
Unit	Topics	No. of Lectures	
I	Introduction, Management Accounting as an Area of Accounting Nature and Scope of Financial Accounting. Budgeting: Definition of Budget. Essential of Budgeting, Types of Budgets Functional Budget, Fixed and Flexible Budget. Zero Based Budgeting. Performance Budgeting, Appraisal Project Profitability	15	
II	Standard Costing Standard Costing as a Control Technique, Setting of Standards and their Revision, Variance Analysis Meaning and Importance: kind of Variance and their Use material, Labour and Overhead Variance.	15	
III	Marginal Costing and Break-Even Analysis. Concept of Marginal Cost, Marginal Costing and Absorption Costing: Marginal Costing and Direct Costing, Cost Volume Profit Analysis, Assumption and Practical applications of Break Even Analysis: Decision Regarding Sales Mix, Make or Buy Decision, discontinuation of Product Line, Acceptance of an Order etc.	15	
IV	Fund Flow Analysis and Reporting to Management, Construction of Cash and fund flow Statements, Objective of Reporting. Types of Reports. Model of Reporting: Reporting of Different levels of Management.	20	
Suggested Readings:			
1. Gupta P.C., Accounting for Managerial Decision, "Jawahar Publication Agra 2. Gupta P.C. प्रबन्धकीय निर्णय हेतु लेखांकन, जवाहर पब्लिकेशन आगरा			

3. Garg AK "Accounting for Managerial Decision, Swati Prakashan Meerut
4. Garg AK प्रबन्धकीय निर्णय हेतुलेमान स्वाती अवधान मेरठ
5. Sharma. R.K., Gupta Shashik, "Management Accounting, Kalyani Publication
6. Shukla M.B. प्रबन्धकीय लेखांकन (Hindi)
7. Gupta SP. Accounting for Managerial Decisions
6. NARANG & JAIN- Management Accounting
9. Gupta KL- Accounting for Managerial Decisions.
This course can be opted as an elective by the students of following subjects: Open for all

Programme: B.Com.		Year: Fifth	Semester: Tenth
Subject: Commerce			
Course Code: C0101002T		Course Title: Industrial Relation in India	
Course Objective: This course is intended to acquaint the student to elaborate the concept of Industrial Relations, role of trade union in the industrial setup, outline the important causes & impact of industrial disputes and able to elaborate Industrial Dispute settlement procedures			
Credits: 4		Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75		Min. Passing Marks: 33	
Total No. of Lectures: 60			
Unit	Topics		No. of Lectures
I	Industrial Relations in India & Emerging Challenges Evolution of Industrial Relations, Approaches to Industrial Relations, Industrial Relation Strategy. Emerging Trends and Challenges in Industrial Relations in the Era of Globalization		15
II	Evolution Development and types of Unions, Functions of unions Trade Unions Act 1926 and recent Amendments, Collective Bargaining-concepts, Stages and Types and Process.		15
III	Grievance & Redressal Approaches & Nature of		15

	Grievance, Causes and Procedure & Grievance Redressal Mechanisms Industrial Conflict & Regulation of Industrial Disputes Industrial conflicts, Nature of Conflicts, Data Analysis, Strike, Lockouts, Strike Pattern, Arbitration, Conciliation, Regulation of Industrial Disputes object, Schemes, Settlement of Disputes	
IV	Workers Participation & International Labour Organisation Workers Participation Evolution, Nature, Forms, Impact of Participation, Prerequisites & limitation of Participation. International Labour Organisation Genesis of ILO, Membership of Organisation	15
Suggested Readings		
1. Bagoliwal. T.N. "Industrial Relation in India" Sahitya Bhawan, Agra		
2. Mehrotra, S.N. "Labour Problems in India, S.Chand		
3. CHHABRA TIN., SURI RK - Industrial Relations		
4. KAVITA KRISHNAMURTHI - Industrial Relations		
5. DR. F.C. Shalom, DR Satish Kumar Saha - Industrial Relations		
This course can be opted as an elective by the students of following subjects: Open for all		

Programme: B.Com.	Year: Fifth	Semester: Tenth
Subject: Commerce		
Course Code: C0101003T	Course Title: Performances and Compensation Management	
Course Objective: This course is intended to acquaint the student to examine the strategic use of compensation systems by management to attract, motivate, retain, and reward employee performance		
Credits: 4	Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75	Min. Passing Marks: 33	

Total No. of Lectures:60		
Unit	Topics	No. of Lectures
I	Performance Management System: Introduction to Performance Management and Objectives of Performance Management. Determinants of Performance. Diagnosing the causes of Poor Performance. Implementing Performance Management System.	15
II	Performance Appraisal: Organizational uses of Performance Appraisal, Methods of Appraisal: Traditional Methods and Modern Methods, Shift from Performance Appraisal to Potential Appraisal Appraisal Interview and Follow up. Related Cases.	15
III	Introduction to Compensation Management: Nature and Objectives of Compensation, Factors affecting Compensation Policy, Concept of Wages and Salary, Minimum Wages, Fair Wages and Living Wages. Elements of Compensation Structure: Fixed Pay, Variable Pay. Cash Benefits, Incentives, Executive Compensation, Stock Options.	15
IV	Concept of Social Security: Introduction to Provident Fund, Employees State Insurance, Gratuity, Superannuation, Bonus, Reward Systems, Retirement, VRS/Golden Handshake, Case Studies.	15
Suggested Readings:		
1. George T. Mulkovich & Jerry Newmann, Compensation Planning McGraw Hill Publication		
2. B.D. Singh, Compensation and reward pensionation and reward management, Excel Publication		
3. Aswathappa K. (2001). Human resource de personal management (text & cases), New Delhi: Tata McGraw-Hill		
4. Mamoria, C. B. & Gankar, SVT Cankar. SV. (2002), Personal management (text & cases). New Delhi Tara McGraw-Hill		
This course can be opted as an elective by the students of following subjects:		

Open for all

Programme: B.Com.		Year: Fifth	Semester: Ninth
Subject: Commerce			
Course Code: C0101004T		Course Title: Advance Cost Accounting	
The course is intended to acquaint the student to understand basic concept, processes used to determine product cost and gain knowledge of preparation of budget, standard cost and variance statements.			
Credits: 4		Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75		Min. Passing Marks: 33	
Total No. of Lectures: 60			
Unit	Topics		No. of Lectures
I	Cost Accounting:- Meaning, objectives, importance, limitations and installation of Cost accounting System, Classification of Cost, Behaviour of Cost, Principles of Cost Accounting, Cost Accounting Standard in India.		15
II	Process Costing:- A. Feature:- Process Costing Vs Job Costing- Treatment of Losses, Waste, Scrape, Defectives, Byproducts and Joint Products- Inter Process Profits, Work in progress, Inter Process Profit. B. Procedure for Accounting of equivalent Production.		15
III	Cost Audit:- Concepts Objects, Types, Classification, Advantages and Criticisms, Programme of cost Audit and Cost Report, Important Provisions related to Cost Audit under Companies Act. 2013. Difference between Financial and Cost Audit.		15
IV	Service Costing Non-Integrated Accounting System, Integrated Accounting System. Overhead Variance- fixed and variable.		15

Suggested Readings:
1. Gupta S.K. Cost Accounting 2. Mehta B.K. Cost Accounting 3. Gupta K.L. Advance Cost Accounting and Control 4. Dr. Suhas Mahajan, Dr. Mahesh Kulkarni- Advance Cost Accounting.
This course can be opted as an elective by the students of following subjects: Open for all

Programme: B.Com.		Year: Fifth	Semester: Tenth
Subject: Commerce			
Course Code: C0101005T		Course Title: Advertising and Sales Management	
Course Objective: This course is intended to acquaint the student to critically evaluate the key analytical frameworks and tools used in marketing. Apply key marketing theories, frameworks and tools to solve Marketing problems			
Credits: 4		Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75		Min. Passing Marks: 33	
Total No. of Lectures: 60			
Unit	Topics		No. Of Lectures
I	Promotion. Meaning, Importance, Process of Communication in Marketing Social aspects of Promotion, Promotion Mix Advertising: Meaning: Functions Objective, Strength of Advertising Promotion tools; Importance of Advertising in Marketing.		10
II	Communication Goals of Advertising Advertising Campaign, Media Selection Creation of Advertising. Advertising Theme and Appeal Advertising copy Essentials of good Advertising Copy.		15
III	Advertising Budget: factors affecting it: Methods of Appropriation, Allocation. Advertising Agency: Functions and Importance: types: Advertising Agency scene in India: Test of Effectiveness of Advertising Communication Effect: Sales Effects		15
IV	Personal Selling. Meaning, Process, Personal Selling in the Marketing Mix.		20

	Sales Management: Role of Sales Management, Sales Manager's duties and responsibilities Sales Organisation	
Suggested Readings:		
1. S.A. Chunawalla Advertising, Sales and Promotion Management, Himalaya Publishing House 2 S.A. Chawalla Sales & Distribution Management, Himalaya Publishing House 3. GD Deuning. Sales Management, John Wiley & Sons, New York 5. CH Sandeje Cit Fryburger, Vanan Advertising Theory and Practice, Richard Dirwing, New York 6.MN Mara Sales Promotion & Advertising Manang Management, Himalaya Publishing House		
This course can be opted as an elective by the students of following subjects:		
Open for all		