EXAM PATTERN / CREDIT DESCRIPTION AND ENTIRE COURSE STRUCTURE FOR NEP BATCH 2022 ONWARDS

Question Paper Pattern

Time: 3 hrs **Marks: 100 (End Semester: 75 & Sessional : 25)**

This question paper consists of two sections, 'A', & 'B'. Section 'A' consists of eight short-answer type questions, out of which students have to attempt **any five** questions. Each question of section 'A' is of 6 marks. Section 'B' consists of six long answer type questions, students have to attempt **any three** questions. Each question of section 'B' is of 15 marks.

DEPARTMENT OF COMMERCE
Program Structure B.Com.(CBCS)

Year	Semester	Major# (Own faculty)		Major* (Own/Other Faculty)		Minor Electives* (Own/Other Faculty)		Minor Vocational Course (Elective)		Minor Co-curricular (Qualifying)		Industrial Training/ Survey/ Project/ Viva-voce		Total Credits
		No. of Papers	Credits	No. of Papers	Credits	No. of Papers	Credits	No. of Papers	Credits	Minor	Credits	No. of Papers	Credits	
1	I	2	6	1	6	1	4	1	3	1	-	-	-	46
	II	2	6	1	6			1	3	1	-	-	-	
2	III	2	6	1	6	1	4	1	3	1	-	-	-	46
	IV	2	6	1	6			1	3	1	-	-	-	
3	V	4	8	-	-	-	-	-	-	1	-	1	4	48
	VI	4	8	-	-	-	-	-	-	1	-	1	4	
Total		16	88	4	24	2	8	4	12	-	-	2	8	140

 # Major- These can be taken by the students of Commerce Faculty only.

***Major & Minor Electives** - These can be taken by the students of any Faculty including the students of Commerce but on the condition that any one of these must be chosen from other faculty. Credit of such course/paper can also be cover from any online platform i.e., MOOC/NPTEL etc.

***Minor Electives-** Credit for this paper can be obtain by the student in any semester (once in a year i.e., either in I or II semester in First year and III or IV semester in second year) as per his/her convenience.

Major Course/Paper

Code	Paper/Course Title	Paper/Course	Availability/Type	Credit
BC-101	Financial Accounting	Major- 1	For Own Faculty	6
BC-102	Business Regulatory Framework	Major- 2	For Own Faculty	6
BC-103(A) BC-103(B)	Business Organization and Management Or Business Communication	Major- 3	For Own/Other Faculty	6
BC-201	Basic Business Finance	Major- 1	For Own Faculty	6
BC-202	Business Statistics	Major- 2	For Own Faculty	6
BC-203(A) BC-203(B)	Entrepreneurship & Small Business Or Economy of Uttarakhand	Major- 3	For Own/Other Faculty	6
BC-301	Cost Accounting	Major- 1	For Own Faculty	6
BC-302	Company Law	Major- 2	For Own Faculty	6
BC-303(A) BC-303(B)	Business Economics Or Business Environment	Major- 3	For Own/Other Faculty	6
BC-401	Income Tax Law and Accounts	Major- 1	For Own Faculty	6
BC-402	Public Finance	Major- 2	For Own Faculty	6
BC-403(A) BC-403(B)	Tourism and Travel Management Or Fundamentals of Marketing	Major- 3	For Own/Other Faculty	6
BC-501	Corporate Accounting	Major- 1	For Own Faculty	5
BC-502	Auditing	Major- 2	For Own Faculty	5
	Any two of the following-			
BC-503	Business ethics and Corporate Governance	Major-3	For Own/Other Faculty	5
BC-504	Principles and Practices of Insurance	Major-4		5
BC-505	Monetary Theory and Banking in India			
BC-601	Goods and Services Tax	Major- 1	For Own Faculty	5
BC-602	Accounting for Managerial Decision	Major- 2	For Own Faculty	5
	Any two of the following-			
BC-603	Financial Institutions & Markets	Major-3	For Own/Other Faculty	5
BC-604	Human Resource Management	Major-4		5
BC-605	Advertising & Sales Management			

Minor Elective Course/Paper				
BC-104	Inventory Management	Minor-1	For Own/Other Faculty	4
BC-204	Rural Marketing			
BC-304	E-Banking	Minor-2	For Own/Other Faculty	4
BC-404	Indian Economy			

Semester Wise Detail of the Course/Papers

SEMESTER-I			Credits	Maximum Marks		
				Internal	External	Total
BC-101	Financial Accounting	Major (For Own Faculty)	6	25	75	100
BC-102	Business Regulatory Framework	Major (For Own Faculty)	6	25	75	100
BC-103(A) Or BC-103(B)	Business Organization and Management Business Communication	Major (For Own/Other Faculty)	6	25	75	100
BC-104	Inventory Management	Minor (For Own/Other Faculty)	4*	-	-	-
BC-105	Vocational Course	Minor Elective	3	-	-	-
BC-106	Co-curricular	Minor Elective	(Qualifying)	-	-	-
		Total of Semester-I	21+4*			

SEMESTER-II			Credits	Maximum Marks		
				Internal	External	Total
BC-201	Basic Business Finance	Major (For Own Faculty)	6	25	75	100
BC-202	Business Statistics	Major (For Own Faculty)	6	25	75	100
BC-203(A) Or BC-203(B)	Entrepreneurship & Small Business Economy of Uttarakhand	Major (For Own/Other Faculty)	6	25	75	100
BC-204	Rural Marketing	Minor (For Own/Other Faculty)	4*	-	-	-
BC-205	Vocational Course	Minor Elective	3	-	-	-
BC-206	Co-curricular	Minor Elective	(Qualifying)	-	-	-
		Total of Semester-II	21+4*			

Note:

1. ***4 Credits of Minor elective can be obtained only once in ayear.**
2. **Minimum requirement for getting Certificate in Commerce (After Sem I and II) is 46Credit**

SEMESTER-III			Credits	Maximum Marks		
				Internal	External	Total
BC-301	Cost Accounting	Major (For Own Faculty)	6	25	75	100
BC-302	Company Law	Major (For Own Faculty)	6	25	75	100
BC-303(A) Or BC-303(B)	Business Economics Business Environment	Major (For Own/Other Faculty)	6	25	75	100
BC-304	E-Banking	Minor (For Own/Other Faculty)	4*	-	-	-
BC-305	Vocational Course	Minor Elective	3	-	-	-
BC-306	Co-curricular	Minor Elective	(Qualifying)	-	-	-
		Total of Semester-II	21+4*			

SEMESTER-IV			Credits	Maximum Marks		
				Internal	External	Total
BC-401	Income Tax Law and Accounts	Major (For Own Faculty)	6	25	75	100
BC-402	Public Finance	Major (For Own Faculty)	6	25	75	100
BC-403(A) Or BC-403(B)	Tourism and Travel Management Fundamentals of Marketing	Major (For Own/Other Faculty)	6	25	75	100
BC-404	Indian Economy	Minor (For Own/Other Faculty)	4*	-	-	-
BC-405	Vocational Course	Minor Elective	3	-	-	-
BC-406	Co-curricular	Minor Elective	(Qualifying)	-	-	-
		Total of Semester-II	21+4*			

Note:

1. ***4 Credits of Minor elective can be obtained only once in ayear.**
2. **Minimum requirement for getting Diploma in Commerce (After Sem I, II, III and IV) is 46+46=92Credit.**

SEMESTER-V			Credits	Maximum Marks		
				Internal	External	Total
BC-501	Corporate Accounting	Major (For Own Faculty)	5	25	75	100
BC-502	Auditing	Major (For Own Faculty)	5	25	75	100
	Any two of the following-					
BC-503	Business ethics and Corporate Governance	Major (For Own Faculty)	5	25	75	100
BC-504	Principles and Practices of Insurance		5	25	75	100
BC-505	Monetary Theory and Banking in India					
BC-506	Industrial Training/ Survey/ Project/viva-voce	Major	4	-	-	-
BC- 507	Co-curricular	Minor	(Qualifying)	-	-	-
		Total of Semester-V	**24**			

SEMESTER-VI			Credits	Maximum Marks		
				Internal	External	Total
BC-601	Goods and Services Tax	Major (For Own Faculty)	5	25	75	100
BC-602	Accounting for Managerial Decision	Major (For Own Faculty)	5	25	75	100
	Any two of the following-					
BC-603	Financial Institutions & Markets	Major (For Own Faculty)	5	25	75	100
BC-604	Human Resource Management		5	25	75	100
BC-605	Advertising & Sales Management					
BC-606	Industrial Training/ Survey/ Project/Viva-voce	Major	4	-	-	-
BC- 607	Co-curricular	Minor	(Qualifying)	-	-	-
		Total of Semester-VI	**24**			

Note:
Minimum requirement for getting Bachelor's Degree in Commerce (After Sem I, II, III, IV, V and VI) is 46+46+48=140 Credit.

DEPARTMENT OFCOMMERCE
Program Structure M.Com.(CBCS)

Year	Semester	Major Course/Paper		Major Course/Paper		Minor Electives* (Chosen from any other faculty)		Industrial Training/ Survey/ Project/ Viva-voce		Total Credits
		No. of Papers	Credits	No. of Papers	Credits	No. of Papers	Credits	No. of Papers	Credits	
4	VII	4	5	-	-	1	4	1	4	52
	VIII	4	5	-	-			1	4	
5	IX	4	5	-	-	-	-	1	4	48
	X	4	5	-	-	-	-	1	4	
6	XI	2	6	1	4	-	-	1	Qualifying	16

Semester Wise Detail of theCourse/Papers

SEMESTER-VII			Credits	Maximum Marks		
				Internal	External	Total
MC-701	Managerial Economics	Major-1	5	30	70	100
MC-702	Organisation theory	Major-2	5	30	70	100
MC-703	Managerial Accounting	Major-3	5	30	70	100
MC-704	Advanced Business Statistics	Major-4	5	30	70	100
MC-705	Other faculty/MOOC/NPTEL etc.	Minor Elective	4*	-	-	-
MC-706	Survey/Seminar/ Project/Viva-voce etc.	Major-5	4	-	-	-
		Total of Semester-VII	**24+4***			

SEMESTER-VIII			Credits	Maximum Marks		
				Internal	External	Total
MC-801	Behavioural Sciences	Major-1	5	30	70	100
MC-802	Research Methodology	Major-2	5	30	70	100
MC-803	Accounting for Planning & Control	Major-3	5	30	70	100
MC-804	Financial Management	Major-4	5	30	70	100
MC-805	Other faculty/MOOC/NPTEL etc.	Minor Elective	4*	-	-	-
MC-806	Survey/Seminar/ Project/Viva-voce etc.	Major-5	4	-	-	-
		Total of Semester-VIII	**24+4***			

Note:
1. ***4 Credits of Minor elective can be obtained only once in ayear.**
2. **Minimum requirement for getting Bachelor's (Research) in Commerce (After Sem I, II, III, IV, V, VI, VII and VIII) is 140+52=192 Credit.**

SEMESTER-IX			Credits	Maximum Marks		
				Internal	External	Total
MC-901	Computer Applications in Business	Major-1	5	30	70	100
MC-902	Strategic Management	Major-2	5	30	70	100
MC-903 MC-904	**Any one Group (Two Papers) from the following-** A. Accounting andFinance B. Marketing C. Human ResourceManagement D. Banking&Insurance	Major-3 Major-4	5 5	30 30	70 70	100 100
MC-905	Survey/Seminar/ Project/Viva-voce etc.	Major-5	4	-	-	-
		Total of Semester-IX	**24**			

SEMESTER-X			Credits	Maximum Marks		
				Internal	External	Total
MC-1001 MC-1002 MC-1003 MC-1004	**Any one Group (Four Papers) from the following-** A. Accounting andFinance B. Marketing C. Human ResourceManagement D. Banking&Insurance	Major-1 Major-2 Major-3 Major-4	5 5 5 5	30 30 30 30	70 70 70 70	100 100 100 100
MC-1005	Survey/Seminar/ Project/Viva-voce etc.	Major-5	4	-	-	-
		Total of Semester-X	**24**			

Note:

Minimum requirement for getting Master in Commerce (After Sem I, II, III, IV, V, VI, VII, VIII, IX and X) is 192+48=240 Credit.

Post Graduate Degree in Research (Commerce)

SEMESTER-XI			Credits	Maximum Marks		
				Internal	External	Total
PGDR-101	Research Methodology	Major-1	4	30	70	100
PGDR-102	A- Research and Publication Ethics (RPE) B- Term Paper	(Qualifying)	(Qualifying)	30	70	100
PGDR-103	Any one paper from the following each Group- Group A- Contemporary Issues in Accounting and Finance Contemporary Issues in HRM Group B- Contemporary Issues in Marketing Contemporary Issues in International Business	Major-2	6 6	30 30	70 70	100 100
PGDR-104	Survey/Seminar/ Project/Viva-voce etc.	Major-3	Qualifying	-	-	-
		Total of Semester-XI	**16**			

Note:

Minimum requirement for getting PGDR in Commerce (After Sem I, II, III, IV, V, VI, VII, VIII, IX, X and XI) is 240+16= 256 Credit.

Programme: B.Com.	Year: First	Semester: First
Subject: Commerce		
Course Code: BC-101	Course Title: Financial Accounting	

Course outcomes: The objective of this paper is to help students to acquireconceptualknowledge offundamentals of accounting and to impart skills for recording various kinds of businesstransactions.

Credits: 6	**Core Compulsory / Elective:** Compulsory
Max. Marks: 25+75	**Min. Passing Marks:** 10+30

Total No. of Lectures: 90

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	8
II	Double Entry System, Preparation of Journal, Ledger and Trial Balance, Profit and Loss A/c, Balance Sheet, Concept of Income and its Measurement.	12
III	**Royalty Accounts** - Accounting Records for Royalty in the books of Landlords and Lessee, Recoupment of Short working, Sub - lease, Short working Reserve Account, Nazarana.	8
IV	**Hire Purchase Account** - Accounting Records in the Books of Hire Purchaser and Vendor, Different Methods of Calculation of Interest and Cash Price, MaintenanceofSuspenseAccount,PaymentofPremium,DefaultinPaymentand Partial Returns ofGoods. **Installment Payment System** - Difference between Hire Purchase and Installment Payment System. AccountingRecordsinthebookofPurchaser&Vendor,Interestsuspenseaccount.	20
V	**Departmental Accounts-** Meaning, Objects and Importance, Advantage, Methods of Departmental Accounts, Final Accounts of Non-Corporate Departmental Business, Allocation of Indirect Expenses.	9
VI	**Branch Accounts** - Meaning and Objectives of Branch Account, Importance and Advantages, Classification of Branches, Accounting of Branch Accounts under various Methods.	10
VII	**Insolvency Accounts-** (For individuals/Sole Trade only), Main provision of IBC-2016 Preparation of Accounts under latest provisions Insolvency and Bankruptcy Code 2016(New Insolvency Act)	15
VIII	Accounts from Incomplete Records- Receipts & Payments, Income & Expenditure Account.	8

Suggested Readings:

1. Jain&Naranag,"AdvancedAccounts",JainBookAgency,18thEdition,Reprint(2014)
2. Jaisawal, K.S., Financial Accounting, (Both in Hindi & English Version),VaibhavLaxmiPrakashan.(2010)
3. Gupta,R.L.&Radhaswamy,M.,FinancialAccounting:SultanChandandsons.
4. Shukla,M.C.,GrewalT.S.&Gupta,S.C.,AdvancedAccounts:S.Chand&Co.
5. Maheshwari S.N. &Maheshwari S. K, "A text book of Accounting forManagement", Vikas Publication, 10th Edition(2013)
6. Shukla,S.M.,FinancialAccounting,Edition:51st,SahityaBhawanPublications,2017
7. Gupta.R.LandShukla,M.C.,"PrinciplesofAccountancy",S.Chand&CompanyLtd., (2011)
8. Arulanandam, M.A. & Raman, K.S., "Advanced Accounting", Vikas Publishers,(2010).
9. Shukla,M.C.,"AdvancedAccounting",SultanChand&Sons,(2010)
10. Babu, Deepak, Financialaccountimg, NavyugSahitya Sadan, Agra

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

Programme: B.Com.	Year: First	Semester: First
Subject: Commerce		
Course Code: BC-102	Course Title: Business Regulatory Framework	

Course outcomes: The objective of this course is to provide a brief idea about the framework ofIndianContractAct,1872, Negotiable Instrument Act 1881,CompetitionAct,2002andSaleofGoods Act,1930.

Credits: 6	Core Compulsory / Elective: Compulsory
Max. Marks: 25+75	Min. Passing Marks: 10+30

Total No. of Lectures: 90

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	20
II	Types of Agreements; Performance of Contracts; Discharge of Contract; Contingent Contracts; Quasi Contracts; Remedies for Breach of Contract, Special Contracts: Indemnity & Guarantee; Bailment & Pledge; Contract of Agency.	20
III	Sale of Goods Act, 1930: Contract of Sale of Goods, Conditions & Warranties; Transfer of Ownership; Performance of the Contract: Remedial Measures; Auction ableClaims.	20
IV	Negotiable Instrument Act, 1881: Cheque, Promissory Note, Bill of Exchange, Crossing of Cheque, Dishonour of Cheque, Holder in due course and Payment in due course.	12
V	Competition Act,2002:History and Development of Competition Law, Salient features of the Competition Act 2002, Basic Concepts, Major Provisions of the Competition Act, Basic features of LLP 2008: Main Features	18

Suggested Readings:

1. Kuchal M.C: Business Law; Vikas Publishing House, NewDelhi.
2. Chandha P.R: Business Law; Galgotia, NewDelhi.
3. Kapoor N.D: Business Law; Sultan Chand & Sons, New Delhi. (Hindi andEnglish)
4. DesaiT.R.:IndianContract Act, SaleofGoodsActandPartnershipAct;S.C.Sarkar& Sons Pvt. Ltd.,Kolkata.
5. Tulsian, P.C., Business Law, New Delhi, Tata McGrawHill.
6. Sharma,Sanjeev,BusinessRegulatoryFramework,JawaharPublication,Agra

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

Programme: B.Com.	Year: First	Semester: First
Subject: Commerce		
Course Code: BC-103 (A)	Course Title: Business Organization and Management	

Course outcomes:
After completing this course a student will have:
Ability to understand the concept of Business Organization along with the basic laws and norms of Business Organization.
Ability to understand the terminologies associated with the field of Business Organization along with their relevance. Ability to identify the appropriate types and functioning of Business Organization for solving different problems.
Ability to apply basic Business Organization principles to solve business and industry related problems. Ability to understand the concept of Sole Proprietorship, Partnership and Joint Stock Company etc.

Credits: 6	Core Compulsory / Elective: Elective
Max. Marks: 25+75	Min. Passing Marks: 10+30

Total No. of Lectures: 90

Unit	Topics	No. of Lectures
I	Introduction: Business Concept & Objects, Social Responsibility of Business Establishment of New Business Meaning, Objectives Meaning, Objectives & Principles of Organization, Size of Business Unit, Factors determining Size, Measurement of Size, Concept of Optimum Size.	14
II	Forms of Business Organization:SoleTradership,PartnershipFirm,Business(PublicandPrivate), Formation & Choice of Business Organization, Definition of Management, Its nature ofpurpose, Fayol's Principles & Elements of Management, Recent Developments of Management Thought.	8
III	Planning & Organising: Its nature & purpose, types of plans, Planning steps & process, Management by objectives (MBO), Decision-Making, Forecasting, Organisational Design & Organisational Structure, Power & Distribution of Authority.	10
IV	Motivation, Leadership & Direction: Maslow's Need Hierarchy Theory, Herzberg's Two Factor Theory, Job Enlargement, Special Motivation Techniques, Definition & Approaches to Leadership, The Principal Tasks of Leadership Role & Principles of Direction.	14
V	Controlling: meaning, definition & techniques of control, Principle of Controlling, Process of Control & Types of Controls, Human Aspect of Controls.	8
VI	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.	16
VII	Business Combination: Meaning, Characteristics, Objectives, Causes, Forms and Kinds of Business Combination.	10
VIII	Rationalisation: Meaning, Characteristics, Objectives, Principles, Merits and demerits, Difference between Rationalisation and Nationalisation	10

Suggested Readings:

1. Gupta,C.B.,"BusinessOrganisation",MayurPubliction,(2014).
2. Singh, B.P., Chhabra, T.N., "An Introduction to Business Organisation&Management", Kitab Mahal, (2014).
3. Srivstava , V.P. "Principle of Management Theory & Practice", Kumud Publications (2020)
4. Sherlekar, S.A. &Sherlekar, V.S, "Modern Business Organization & Management Systems Approach Mumbai", Himalaya Publishing House, (2000).
5. BhusanY.K.,"BusinessOrganization",SultanChand&Sons.
6. Prakash, Jagdish, "Business Organistaton and Management", KitabMahalPublishers (Hindi andEnglish)
7. Koontz and Weirich, Essentials of Management, Tata McGraw Hill, NewDelhi.
8. Drucker, P F, Management Challenges for the 21st Century, Butterworth,Oxford.
9. Stoner and Freeman, Management, PHI, NewDelhi.

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

Programme: B.Com.	Year: First	Semester: First
Subject: Commerce		
Course Code: BC-103 (B)	Course Title: Business Communication	
Course outcomes: To acquire skills in reading, writing, comprehension andcommunication, and also to use electronic media for business communication.		
Credits: 6	Core Compulsory / Elective: Elective	
Max. Marks: 25+75	Min. Passing Marks: 10+30	
Total No. of Lectures: 90		

Unit	Topics	No. of Lectures
I	Introduction Process and Importance of Communication, Types of Communication (verbal & Nonverbal), 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-communication, Principles of Effective Communication.	22
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,	16
III	Business language and presentation Writing skills: Planning business messages, Rewritingand editing, The first draft and Reconstructing the finaldraft. Office Correspondence: Official Letter, Semi Official Letter and Memorandum.	18
IV	ConductingMeetings:Procedure;Preparingagenda;MinutesandResolutions; Conducting Seminars & Conferences; Procedure of Regulating Speech; Evaluating Oral Presentation; Group Discussion; DraftingSpeech.	16
V	Report Writing Identify the types of reports, define the basic format ofa report, identify the steps of report writing, write a report meeting the format requirements, determine theprocess of writing a report, importance of including visualssuch as tables, diagrams and charts in writing report, apply citation rules (APA style documentation)inreports	18

Suggested Readings:

1. Lesikar,R.V.&Flatley,M.E.;BasicBusinessCommunicationSkillsforEmpowering the Internet Generation, Tata McGraw Hill Publishing Company Ltd. NewDelhi.
2. Bovee,and Thill, Business Communication Today, Pearson Education
3. Shirley, Taylor, Communication for Business, PearsonEducation
4. LockerandKaczmarek,BusinessCommunication:BuildingCriticalSkills,TMH
5. Misra,A.K.,BusinessCommunication(Hindi),SahityaBhawanPublicationsAgra

Note- **Latest edition of the text books should beused.**

Programme: B.Com.	Year: First	Semester: First
Subject: Commerce		
BC-104	Course Title: Inventory Management	

Course outcomes:

After completing this course a student will have:

Ability to understand the concept of Inventory Management along with the basiclaws and axioms of Inventory Management.

Ability to understand the terminologies associated with the field of Inventorymanagement and control along with their relevance.

Ability to identify the appropriate method and techniques of Inventorymanagement for solving different problems.

Ability to apply basic Inventory management principles to solve business andindustry related problems.

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

Credits: 4	Core Compulsory / Elective: Compulsory
Max. Marks: 25+75	Min. Passing Marks: 10+30

Total No. of Lectures: 60

Unit	Topics	No. of Lectures
I	**Inventory Management:** Concept, meaning, Inventory Management Process, Importance of Inventory Management, Principles of Inventory Management, How to improve inventory management, perpetual inventory system, what are inventory costs, Role of Inventory Management, Methods of Inventory Management, Benefits of good Inventory Management.	14
II	**Concept and Valuation of Inventory:** Concept and Objectives of Inventory, Need for holding Inventory, Planning and controlling Inventory levels, Effects of excess inventory on business, Product Classification, Product Coding, Lead Time, ReplenishmentMethods.	16
III	**Management of Working Capital: Concept,** Meaning, Classification, Factors determining Working Capital requirements, Sources of Working Capital, Need of Working Capital, Working Capital Ratio- current ratio, quick ratio, absolute liquid ratio, cash ratio and working capital turnover ratio.	16
IV	**Inventory Control:** Concept and Meaning of Inventory Control, Objectives and Importance and Essentials of Inventory Control, Types of Inventory, Techniques of Inventory Control ,EOQ, ABC, VED, JIT, Determination of Inventory levels, Impact of Inventory Inaccuracy, Disposal of Obsolete and Scrap items, Reasons for Obsolescence, Control of Obsolescence, Control ofScrap.	14

Suggested Readings:

1. MullerM.(2011),Essentialsof InventoryManagement,AMACON.
2. Narayan P. (2008), Inventory Management, ExcelBooks.
3. Gopalkrishnan P. (1977), Materials Management, PHI Learning Pvt.Ltd.
4. Chitale A.K. & Gupta R.C. (2014), Materials Management, PHILearning Pvt.Ltd.
5. ChapmanStephen(2017),IntroductiontoMaterialsManagement,PearsonPublishing.

Note- **Latest edition of the text books should beused.**

Programme: B.Com.	Year: First	Semester: Second
Subject: Commerce		
Course Code: BC-201	Course Title: Basic Business Finance	

Course outcomes:
This course is to help students understand the conceptual framework of Business Finance.

Credits: 6	Core Compulsory / Elective: Compulsory
Max. Marks: 25+75	Min. Passing Marks: 10+30

Total No. of Lectures :90

Unit	Topics	No. of Lectures
I	**Business Finance**: Meaning, Nature and Scope, Finance Function, Investment Function, Financing and Dividend Decisions, Financial Planning	10
II	Capitalization- Meaning, Over capitalization & Under Capitalization, Theories ofCapitalization. Capital Structure: Concept and Planning, Theories and Determinants, Capitalization VS Capital Structure, Leverages-types of leverages, Effects of new financing.	16
III	**Cost of Capital:** Meaning, Importance, Calculation of Cost Of Debt, Preference Shares, Equity Shares and Retained Earnings,Combined(Weighted)CostofCapital	16
IV	Capital Budgeting: Meaning Nature and Importance of Investment Decisions, Evaluation Methods.	14
V	**Dividend Policies:** Meaning, Importance & forms of dividend, Dividend Policies, Essentials of sound dividend policies, formulation of dividend policies. Walter, Gorden & M.M. Theory of dividend, Provisions of Indian Companies Act, 2013 in respect of Dividend Payment.	16
VI	**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.	18

Suggested Readings:

1. Avadhani V A FinancialSystem
2. Bhalla VK Modern Working CapitalManagement
3. ChandraPrasannaFinancialManagementTheoryAndPractices
4. Khan NY And Jain PK Financial Management Tax AndProblems
5. Pandey I M FinancialManagement
6. S.P. Gupta, SahityaBhawan ,Agra
7. Srivastava, V.P., Basic Business Finance, Navyug Books International,Delhi (2020)
8. Srivastava, V.P., Working Capital Management, Kumud Publications ,Delhi (2020)
9. Batra, S.K. Business Finance, Sahitya Bhawan Publications, Agra. (Hindi)

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

Programme: B.Com.	Year: First	Semester: Second
Subject: Commerce		
Course Code: BC-202	Course Title: Business Statistics	

Courseoutcomes:
The purpose ofthis paper isto inculcate andanalyticalability among the students.

Credits: 6	Core Compulsory / Elective: Compulsory
Max. Marks: 25+75	Min. Passing Marks: 10+30

Total No. of Lectures: 90

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 Limitations & Distrust. Indian Statistical Organization.	08
II	Statistical Investigation- Planning and organization, 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.	12
III	Measures of Central Tendency–Mean, Median, Mode, Geometric and Harmonic Mean; Dispersion – Range, Quartile, Percentile, QuartileDeviation,	10
IV	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
V	Correlation- Meaning, application, types and degree of correlation, Methods-Scatter Diagram, Karl Pearson's Coefficient of Correlation, Spearman's Rank Coefficient of Correlation.	25
VI	IndexNumber:-Meaning,TypesandUses,MethodsofconstructingPriceIndex Number, Fixed – Base Method, Chain-Base Method, Base conversion, Base shifting deflating and splicing. Consumer Price Index Number, Fisher's Ideal Index Number, Reversibility Test- Time and Factor;	10
VII	Analysis of Time Series: -Meaning, Importance and ComponentsofaTimeSeries.DecompositionofTimeSeries:-MovingAverage Method and Method of Least Square & Graphical Representation.	10

Suggested Readings:

1. Heinz,Kohler:StatisticsforBusiness&Economics,HarperCollins;
2. Gupta, S.C. Fundamental of Statistics, HimalayaPublication.
3. Sharma J.K., Business Statistics, PearsonEducation.
4. GuptaS.P.&GuptaArchana,ElementaryStatistics,(EnglishandHindi)SultanChand& Sons, NewDelhi.
5. Garg, A.K. & Batra , S.K. Business Statistics, Swati Publications, Meerut.(Hindi & English)

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

Programme: B.Com.	Year: First	Semester: Second
Subject: Commerce		
Course Code: BC-203 (A)	Course Title: Entrepreneurship & Small Business	
Course outcomes:		
Credits: 6	Core Compulsory / Elective: Elective	
Max. Marks: 25+75	Min. Passing Marks: 10+30	
Total No. of Lectures: 90		

Unit	Topics	No. of Lectures
I	Entrepreneur, Concept, Characteristics, Functions and Types of an Entrepreneur, Entrepreneurship, Concept, Characteristics and Importance of Entrepreneurship, Entrepreneurial Process, Entrepreneurship Development Programme (EDPS), Need, Characteristics, Phases and Evaluation of EDPS, National Level training institutes of Entrepreneurship Development. EDI, NIESBUD, IIE, NSIC etc.	20
II	Entrepreneurship: Entrepreneur, Entrepreneurship, Enterprise, Entrepreneurial personality qualities, Entrepreneurship as a career option, Types of Entrepreneurs. Entrepreneurial Environment, Role of Government and Institutional Support, Development of Women Entrepreneurs, Problems of women entrepreneurs, Institutional support for women entrepreneurs.	24
III	Creativity, Innovation and Entrepreneurship: Creative thinking, Techniques of developing creative thinking. Setting up of New Business Venture: Planning for Establishing Small Scale Enterprises, Opportunity Scanning and Identification, AssessmentofMarkets, Selectionofabusinessidea,Preparation of Business Plan, Government Rules andRegulations	24
IV	SmallBusinessManagement:ManagementofSmallEnterprises; Marketing concepts for Entrepreneurs; Issues in Financial Management, Operations Management andHuman Resource Management.	22

Suggested Readings:

1. Management and Entrepreneurship, Veer bhadraHavinal, New Age InternationalPublishers
2. Entrepreneurship: New Venture Creation, David H.Holt
3. Entrepreneurship Development, Satish Taneja, Himalaya PublishingHouse
4. Entrepreneurship: Strategies and Resources, Marc J. Dollinger, PearsonEducation
5. Entrepreneurship Theory and Practice, Raj Shankar, Tata McGraw-HillEducation
6. Entrepreneurship Development, C. B. Gupta, Srinivasan, Sultan Chand &son
7. Entrepreneurship Development, Dr. V.P.Srivastava, Navyug Publications, Delhi (2020)

Programme: B.Com.	Year: First	Semester: Second
Subject: Commerce		
Course Code: : BC-203 (B)	Course Title: Economy of Uttarakhand	

Course outcomes:

Credits: 6	Core Compulsory / Elective: Elective
Max. Marks: 25+75	Min. Passing Marks: 10+30

Total No. of Lectures: 90

Unit	Topics	No. of Lectures
I	Economy of Uttarakhand: Salient features- Geographical features, Land types, Land use, Forest resources and Energy resources; Agricultureand Industrial sectors in Uttarakhand; Role of different sectors in the development of Economy of Uttarakhand.	18
II	Human resource in Uttarakhand: Demographic profile; Education, Health and other infrastructural facilities; Role of women in the Economy of Uttarakhand; Panchyati Raj and people's participation	18
III	Economic development and regional disparities inUttarakhand; Backwardness and Indicators of regional disparities in Uttarakhand.	18
IV	Problems and Remedies of Economic Development in Uttarakhand; Difficult & inaccessible Geography;Unemployment, Migration, Poverty and Natural Calamities etc. in Uttarakhand.	18
V	Role of Government in the Economic Development of Uttarakhand: Agriculture, Industrial, Education, Health, Infrastructure, Environment, Role of MSME sector , Agriculture and & Forest,Water resources and Tourism based Entrepreneurship in sustainable development of Uttarakhand & Skill Development.	18

Suggested Readings:

1. Bisht N.S: Regional Economics(Hindi)
2. Dewan M.L and Jagdish Bahadur: Uttaranchal vision and Actionprogramme
3. G.P Mishra: Regional Dimensions ofdevelopment
4. Tolia, R.S: Uttarakhand Today Winsar publication: Uttarakhand year book (Hindi andEnglish)
5. Bhatt, K.N; Uttarakhand: Ecology, Economy &Society;
6. Kafaltia, Himanshu&Kafaltia, Gunjan; A Comprehensive Study of Uttarakhand; NotionPress Media Pvt.Ltd

Programme: B.Com.	Year: First	Semester: Second
Subject: Commerce		
BC-204	Course Title: Rural Marketing	

Course outcomes:
After completing this course a student will have:
Ability to understand the concept of Rural Marketing.
Ability to understand the terminologies associated with the field of Rural Marketing
Ability to identify the appropriate method and techniques of Rural Marketing

Credits: 4	Core Compulsory / Elective: Compulsor
Max. Marks: 25+75	Min. Passing Marks: 10+30

Total No. of Lectures: 60

Unit	Topics	No. of Lectures
I	Conceptual Framework, Nature & Characteristics of Rural Market; An Overview of Indian Rural Market; Challenges & Opportunities in Rural Market; Rural Marketing Models and Environment.	12
II	Rural Consumer Behaviour, Characteristics of Rural Consumer, Consumer BehaviourRoles,FactorsinfluencingPurchaseofProductsinRuralMarket; Role of Government & NGOs in Rural Marketing; Similarities and Differences in Consumer Behaviour in Rural & UrbanMarkets.	12
III	Rural Marketing Research, Process of Research in Rural Markets, Sources and Methods of Data Collection, Data Collection Approaches in Rural Markets; Principles of Innovation for Rural Market, Need for Innovation in Rural Market,	12
IV	Rural Market Segmentation; Targeting and Positioning, Conditions for Effective Market Segmentation, Approaches for Segmenting the Rural Market, Rural Market Segmentation Tools; Promotion & Distribution Strategies for Rural Markets; A Comparative Analysis of Rural and Urban Markets.	12
V	Marketing of Agricultural Produce and Inputs, Regulated markets, Cooperative Marketing & Processing Societies, Corporate Sector in Agri-Business: Cultivation, Processing & Retailing, Rural Marketing of FMCGs, Durables & Financial Services	12

Suggested Readings:

1. S.S. Acharaya, N.L. Agrawal Agriculture Marketing in India Oxford IBH. New Delhi-1992
2. L. P. Singh Cooperative marketing in India and Abroad; Himalaya2005
3. Sukpal Singh Rural Marketing Management; Sage2002
4. H.C. Purohit Rural Marketing - Challenges and Opportunities; Shale Publications,New Delhi- 2006
5. Anil Saxena, Samiuddin, Harsh Rural Marketing opportunities and challenges; National Publishing House, New Delhi2004
6. Mishra and Puri Development Issues of Indian Economy; Himalaya PublishingHouse
7. Acharya S.S. and Agrawal N.L; Agricultural Marketing inIndia
8. Beri, G.C, 'Marketing Research: Tata McGraw Hill Publishing Company, Ltd., 2000. Cooper Schindler, 'Marketing Research, Concept &Cases'

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

Programme: B.Com.	**Year**: Second	**Semester**: Third
Subject: Commerce		
Course Code: BC-301	**Course Title**: Cost Accounting	

Course outcomes:
This course exposes the students to the basic concepts and the toolsused in cost accounting.

Credits: 6	**Core Compulsory / Elective**: Compulsory
Max. Marks: 25+75	**Min. Passing Marks**: 10+30

Total No. of Lectures: 90

Unit	Topics	No. of Lectures
I	Introduction: Nature, Scope and Advantages of Cost Accounting, Installation of Costing System, Difference between Cost and Financia Accounting,	8
II	Classification of Costs. Material: Purchase, Storage and Control of Material, Stock Levels, Inventory, Control Techniques. Methods of Pricing Material Issues.	12
III	Labour: Meaning and Components of Labour Cost. Concept, Accounting and Control of Idle time andOvertime. Methods of Wage Payment and Incentive Plans, Labour Turnover.	10
IV	Overheads: Collection, Classification, Allocation, Apportionment and Absorption of Overheads (Primaryand Secondary Distribution),Machine Hour Rate.	10
V	Unit Output Costing: Concept of and Need for UnitOutput Costing; Preparation of Cost Sheet and Tender Price; Preparation of Reconciliation Statement.	20
VI	Process Costing: Preparation of Process Accounts; Treatment of Normal and Abnormal Wastage;Treatment of Joint Product and By-product;	10
VII	Contract Costing: Preparation of Contract Account, Determination of Profit on Completed and Uncompleted Contracts; Operating Costing.	10
VIII	Marginal Costing: Cost – Volume Profit Analysis.	10

Suggested Readings:

1. Jain S.P. and Narang K.L: Cost Accounting; Kalyani NewDelhi.
2. MaheshwariS.N:AdvancedProblemsandSolutionsinCostAccounting;SultanChand,New Delhi. (Hindi andEnglish)
3. Tulsian P.C; Practical Costing: Vikas, NewDelhi.
4. GargA.K.;Cost Accounting:AnAnalyticalStudy,SwatiPublication,Meerut.
5. Horngren, Charles, Foster and Datar: Cost Accounting - A Managerial Emphasis;Prentice-Hallof India, NewDelhi.
6. M.L.Agarwal, SahitybhawanAgra

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

Programme: B.Com.	**Year**: Second	**Semester**: Third
Subject: Commerce		
Course Code: BC-302	**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: 6	**Core Compulsory / Elective**: Compulsory
Max. Marks: 25+75	**Min. Passing Marks**: 10+30

Total No. of Lectures: 90

Unit	Topics	No. of Lectures
I	**IndianCompaniesAct2013:**NatureAndTypesOfCompanies,Conversion Of Public Companies Into Private Company's And ViceVersa.	10
II	Formation,Promotion And Incorporation Of Companies, Memorandum Of Association; Article Of Association; Prospectus.	12
III	**Shares:** Types, Share Capital-Kinds; Allotment Of Shares; Members – Categories, Modes Of Acquiring Membership, Rights And Liabilities; Transfer And Transmission- Difference,	13
IV	Methods Of Borrowing, Debentures, Mortgages And Charges - Fixed And Floating.	09
V	**Management:** Directors, Types And Number Of Directors, Managing Director, Whole Time Director – Appointment, Qualifications And Disqualification, Duties, Vacation, Resignation And Removal,	15
VI	Company Meetings- Kinds, Quorum, Voting, Resolution, Minutes.	10
VII	**Majority Powers And Minority Rights:** Protection Of Minority Rights; Prevention Of Oppression And Management. Mismanagement.	12
VIII	WindingUp-Kinds And Conduct-Petition For Winding Up,Appointment Of Official Liquidator And Duties.	09

Suggested Readings:

1. Kapoor GK A Dhamija Sanjay Company Law Comprehensive Textbook OnCompanies Act 2013 TaxmannPublication
2. Singh Avtar Company Law Delhi India Eastern Book CompanyBharat LawHouse
3. Gupta Company AdhiniyamSahityaBhawan Publication (HindiandEnglish)
4. Maheshwari SN And SK Maheshwari A Manual Of Business Law 2nd EditionHimalaya PublishingHouse

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

Programme: B.Com.	**Year**: Second	**Semester**: Third
Subject: Commerce		
Course Code: BC-303 (A)	**Course Title**: Business Economics	

Course outcomes:
The objective of this paper is to introduce students with broad range of economic concepts, theories and analytical techniques which help the management in decisionmaking.

Credits: 06	**Core Compulsory / Elective**: Elective
Max. Marks: 25+75	**Min. Passing Marks**: 10+30

Total No. of Lectures: 90

Unit	Topics	No. of Lectures
I	Introduction: Definition and nature of economics, Scope and methodology of economics, Micro and macro economics	10
II	Consumption: Measurements of Utility, Law of Diminishing Marginal Utility, Law of Equi-marginalUtility.	10
III	Law of Demand: Demand Schedules and Curves, Elasticity of Demand, methods of measurement of elasticity of demand, measurement of cross elasticity, Law of Supply, Measurement of Elasticity of Supply	15
IV	Consumer'ssurplus,StudyofConsumerBehaviourthroughindifferencecurve technique.	10
V	Production: The Factors of Production and their characteristics, Factors affecting productivity of labour and capital, Theories of Population. Law of variableproportion,Thelawsofreturn,economyofscale,lawofreturntoscale, different concepts of cost of production. SAC curve, LACcurve.	18
VI	Exchange: The theory of exchange, Definition and extent of market, Determination of price under conditions of perfect competition, imperfect competition and monopoly. Effect of monopoly in economic life,monopolistic competition,oligopoly	17
VII	Concept and theories of profit and wages	10

Suggested Readings:

1. D.N. Dwivedi, Managerial Economics, 7th Edition, Vikas PublishingHouse.
2. D.Salvatore,ManagerialEconomicsinaGlobalEconomy,6thEdition,OxfordUniversityPress.
3. L. Peterson and Jain Managerial Eco., 4th Edition, PearsonEducation.
4. Kontsoyianis, ModernMicro-Economics.
5. M. Adhikary, BusinessEconomics.

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

Programme: B.Com.	**Year**: Second	**Semester**: Third
Subject: Commerce		
Course Code: BC-303 (B)	**Course Title**: Business Environment	

Course outcomes:
The objective of this paper is to introduce students with broad range of economic concepts, theories and analytical techniques which help the management in decision making.

Credits: 06	**Core Compulsory / Elective**: Elective
Max. Marks: 25+75	**Min. Passing Marks**: 10+30

Total No. of Lectures: 90

Unit	Topics	No. of Lectures
I	Business Environment: Meaning, Nature and Dimensions of Business Environment, Analysis of Business Environment- Framework of Analysis, Scanning, Monitoring, Forecasting & Assessment of Business Environment.	14
II	Economic Environment with Reference to India's Economy: Growth Strategy, Economic Planning, Analysis of Economic Environment- Scanning, Monitoring, Forecasting and Assessing Economic Environment;Economic Markets, Economic Reforms & their Consequences.	18
III	Technological Environment: Nature of Technology, Interface Between Technology and Business, Management of Technology Transfers; Analysis, Forecasting and Assessment of Technological Environment.	18
IV	Global Environment: Why Firms go Global, Routes of Globalization, Active Players in Global Business. FDI- India's Experience, WTO– Benefits and Problems for India. Analysis of Global Environment- Scanning, Monitoring, Forecasting and Assessing Global Environment.	22
V	Political and Legal Environment of Business: Monopoly and Restrictive Trade Practices (MRTP) Act, Foreign Exchange Management Act(FEMA).	18

Suggested Readings:

1. Sinha, V.C. and Sinha Ritika, Business Environment, SahityaBhawanAgra
2. Cherunilam, Francis, Business Environment, Himalaya Publishing House, NewDelhi
3. Aswathappa,K.EssentialsofBusinessEnvironment,HimalayaPublishingHouse,NewDelhi
4. Aswathappa, K.Business Environment for Strategic Management,HPH.

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

Programme: B.Com.	**Year**: Second	**Semester:** Third
Subject: Commerce		
Course Code: BC-304	**Course Title:** E-Banking	

Course outcomes: The Objective of this paper is to acquaint the students with the understanding of E-banking system with the risks, evaluation and concepts of E-payment involved therein.

Credits: 4	**Core Compulsory / Elective**: Elective
Max. Marks: 25+75	**Min. Passing Marks**: 10+30

Total No. of Lectures: 60

Unit	Topics	No. of Lectures
I	**Introduction:** Concept and definition of E- Banking, natureand scope of E- Banking, E-Banking components, E-Banking: Indian perspectives, traditional banking internet banking portals. challenges in E-Banking, Online banking and itsbenefits.	10
II	**E-Banking System:** Mobile Banking Internet Banking, Secure. Hypertext, Transfer Protocol (SHTP). Online delivery of financial products: Secure electronic Transaction (SET); Indian Payment Models.	15
III	**E-Banking Risks:** Infrastructure problem; Lack of Skilled Manpower;LegalFramework,SocioCulturalAspects;Money Laundering; Banking Frauds.	15
IV	**Electronic Payment System:** RTGS, Electronic Fund Transfer. Electronic Money; ATM; Credit Card; Smart Cards. Electronic Payment Systems: E-Banking and digital signatures.	10
V	**Evaluation of E-Banking System:** Advantages ofE-Banking system, Limitations of E-Banking, Pre-requisites of E-Banking Future ofE-Banking	10

Suggested Reading:

1. Agrawal Kamlesh, N.: Internet Banking, Mac-Millan India Ltd. NewDelhi.
2. Armor, Daniel.: E-Business Evolution, The Living and Working in an Interconnected World; Prentice Hall,US.
3. E-Banking : Indian Banking Association,India.
4. Kenneth C. Laudon and Carlo Guercio Traver, *E-Commerce*, PearsonEducation.
5. Bhaskar Bharat, *Electronic Commerce: Framework, Technology and Application,* McGraw Hill Education
6. Joseph PT, *E-Commerce: An Indian Perspective*, PHILearning
7. Bajaj KK and Debjani Nag, *E-commerce,* McGraw HillEducation
8. Chhabra TN, *E-Commerce,* Dhanpat Rai &Co.
9. Madan Sushila, *E-Commerce,*Taxmann
10. Chhabra TN, Hem Chand Jain, and Aruna Jain, *An Introduction to HTML*, Dhanpat Rai &Co.

Programme: B.Com.	**Year**: Second	**Semester:** Fourth
Subject: Commerce		
Course Code: BC-401	**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: 6	**Core Compulsory / Elective**: Compulsory
Max. Marks: 25+75	**Min. Passing Marks**: 10+30

Total No. of Lectures: 90

Unit	Topics	No. of Lectures
I	Taxation Policy of Raja Todarmal. Introduction, Important Definitions:Assessee,Person,Income,TotalIncome,Assessment Year & Previous Year. Agricultural Income & itsassessment.	10
II	Residence & Tax Liability (Basis of Charge). Capital & Revenue. Exempted Incomes.	10
III	Income from Salaries	15
IV	Income from House Property.	10
V	Profits and Gains of Business and Profession, Depreciation.	15
VI	Capital gains, Income from Other Sources,	12
VII	Set off and carry forward of losses and Clubbing of Income Deductions from Gross Total Income, Computation of TaxLiability of an Individual.	12
VIII	Procedure of Assessment and Income Tax Authorities, Advance PaymentofTaxandDeductionof TaxatSource.	6

Suggested Readings:

1. Singhanai V.K: Students' Guide to Income Tax; Taxmann,Delhi.
2. Mehrotra H.C: Income Tax Law & Accounts; SahityaBhawan, Agra.(Hindi andEnglish)
3. Girish Ahuja and Ravi Gupta: Systematic approach to income tax; SahityaBhawan Publications, New Delhi. (Hindi andEnglish)
4. HCMehrotra;CSJoshi,IncomeTaxLawandAccounts(Hindi/English),SahityaBhawan Agra
5. Jain,R.K.,IncomeTaxLawandAccounts (HindiandEnglish),SBPDPublications,Agra

Note- **Latest edition of the text books should beused.**

Programme: B.Com.	**Year**: Second	**Semester:** Fourth
Subject: Commerce		
Course Code: BC-402	**Course Title**: Public Finance	

Course outcomes:
It enables the students to know the basics of Public Finance and its implications.

Credits: 6	**Core Compulsory / Elective**: Compulsory
Max. Marks: 25+75	**Min. Passing Marks**: 10+30

Total No. of Lectures: 90

Unit	Topics	No. of Lectures
I	Introduction: Definition, Nature and Scope, Importance andRole of Public Finance in National Economy, Principle of Maximum SocialAdvantage	16
II	Public Revenue; Meaning of tax, Cannons of taxation, types of taxation (Direct and Indirect), incidence oftaxation.	18
III	Public Debt: Meaning, types, effect of debt on production and distribution and public debts in India.	18
IV	Public Expenditure: Meaning, aims, classification, principles of public expenditure, economic stability, effects of public expenditure, The Public Budget.	20
V	Fiscal Policy: Meaning, objectives, tools and limitations of fiscal policy, Finance Commission in India, Indian Tax Systems. Federal Finance in India; Central Finance, State finance, local finance, Deficit financing in India.	18

Suggested Readings:

1. Mithani, D.M., Money Banking. International Trade & Public Finance Himalaya Publishing House, Pvt. Led. NewDelhi
2. Bhatia, H.L. Public Finance, Vikash Publishing House, Pvt. Ltd., NewDelhi

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

Programme: B.Com.	**Year**: Second	**Semester**: Fourth
Subject: Commerce		
Course Code: BC-403 (A)	**Course Title:** Tourism and Travel Management	

Course outcomes:
The objective of this course is to understand the fundamentalconcept of Tourism and to familiarize with the significance and emerging trends in tourism.

Credits: 6	**Core Compulsory / Elective**: Elective
Max. Marks: 25+75	**Min. Passing Marks**: 10+30

Total No. of Lectures: 90

Unit	Topics	No. of Lectures
I	**Introduction to Travel:** Meaning and definitions of tourism, traveler, excursionist,tourists-objectives,natureandclassificationoftourismandtourists, Growth and Development of Tourism, Forms of Tourism: Inbound Outbound, Domestic andInternational.	15
II	**The Modern Tour Industry:** Package Tours- CustomTours- Tour wholesalers- Types of Package tours: Independent Package, Hosted Tour, Escorted Tour, Sightseeing Tour Group, Incentive and ConventionTour- Man Market Package Holidays- Types of Tour Operations: Specialist Tour Operators: Specialist Tour Operators, Tour Operators reliance on other organization.	25
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.	30
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 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).	20

Suggested Readings:

1. BhatiaA.K(2003) InternationalTourism,SterlingPublishersPvtLtd,NewDelhi.
2. PranNathSeth(1997),SuccessfulTourismManagement,SterlingPublishersPvtLtd,NewDelhi,
3. Ghosh Bishwanth (2000), Tourism & Travel Management, Second Revised EditionVikas Publishing House Pvt Ltd, NewDelhi.

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

Programme: B.Com.	**Year:** Second	**Semester:** Fourth
Subject: Commerce		
Course Code: BC-403 (B)	**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: 6	
Max. Marks: 25+75	**Core Compulsory / Elective**: Electiv
	Min. Passing Marks: 10+30
Total No. of Lectures: 90	

Unit	Topics	No. of Lectures
I	**Introduction:**Nature,scopeandimportanceofmarketing;Evolutionofmarketingconcepts; Marketing mix; Marketing environment. Micro and Macro environmentalfactors.	10
II	**Consumer Behaviour– An Overview**: Consumer buying process; Factors influencing consumer buying decisions.	10
III	**Market Selection:** Market segmentation – concept, importance and bases; Target market selection; Positioning concept, importance and bases; Product differentiation vs. market segmentation.	15
IV	**Product:** Meaning and importance. Product classifications; Concept of product mix; Branding, packaging and labelling; After-sales services; Product life-cycle; New Product Development.	8
V	**Pricing:** Significance; Factors affecting price of a product; Major pricing methods; Pricing policies andstrategies.	7
VI	**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
VII	**Distribution**: Channels of distribution - meaning and importance; Types of distribution channels; Wholesaling and retailing; Factors affecting choice of distribution channel Distribution Logistics; Meaning, importance and decisions.	10
VIII	**Retailing:** Types of retailing – store based and non- store based retailing, chain stores specialty stores, supermarkets, retail vending machines, mail order houses, retail cooperatives; Management of retailing operations: an overview; Retailing in India: changing scenario.	10
IX	**Recentdevelopmentsinmarketing:**SocialMarketing,OnlineMarketing,DirectMarketing, Services Marketing, Green Marketing, Relationship Marketing, Ruralmarketing.	10

Suggested Readings:

1. Kotler, Philip; Keller, Kevin Lane; Koshy, Abraham, and MithileshwarJha,Marketing Management: A South Asian Perspective, PearsonEducation.
2. Palmer,Adrian,IntroductiontoMarketing,OxfordUniversityPress,UK
3. Lamb, Charles W.; Hair, Joseph F., and Carl McDaniel, Principles of Marketing,South Western Publishing,Ohio
4. Chhabra,T.N.,PrinciplesofMarketing,SunIndiaPublication.
5. Kumar, Arun& N. Meenakshi, Marketing Management, Vikas Publications. (Hindi andEnglish)
6. McCarthy,E.Jerome.,andWilliamD.Perreault,BasicMarketing,RichardD.Irwin.
7. Pride, William M., and D.C. Ferell, Marketing: Planning, Implementation &Control, CengageLearning.
8. Majaro,Simon,TheEssenceofMarketing,PrenticeHall,NewDelhi.
9. Zikmund, William G. and Michael D'Amico, Marketing: Creating and KeepingCustomers in an E-Commerce World, ThomsonLearning.

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

Programme: B.Com.	**Year:** Second	**Semester:** Fourth
Course Code: BC-404	**Subject**: Commerce	
	Course Title: Indian Economy	

Course outcomes:

ective of this paper is to enable the student to grasp the major economic problems in India and their solutions. It also seeks to provide an understanding of modern tools of macro-economic analysis and policy framework.

Credits: 4	
Max. Marks: 25+75	**Core Compulsory / Elective**: Compulsory
	Min. Passing Marks: 10+30

Total No. of Lectures:60

Unit	Topics	No. of Lectures
I	**Basic Issues and features of Indian Economy** Concept and Measures of Development and Underdevelopment; Human Development; Composition of national income and occupational structure	11
II	**Policy Regimes** a) The evolution of planning and import substitutingindustrialization. b) Economic Reforms since 1991. c) Monetary and Fiscal policies with their implications on economy	10
III	**Growth, Development and Structural Change** a) TheexperienceofGrowth,DevelopmentandStructuralChangeindifferent phasesof growth and policy regimes across sectors and regions. b) TheInstitutionalFramework:Patternsofassetsownershipinagricultureandindustry; Policies for restructuring agrarian relations and for regulating concentration of economic power; c) Changes in policy perspectives on the role of institutional framework after1991. d) Growth and Distribution; Unemployment and Poverty; Human Development; Environmentalconcerns. e) Demographic Constraints: Interaction between population change and economic development.	13
IV	**Sectoral Trends and Issues** *Agriculture Sector:* Agrarian growth and performance in different phases of policy regimes i.e pre green revolution and the two phases of green revolution; Factors influencing productivity and growth; the role of technology and institutions; price policy, the public distribution system and food security. *Industry and Services Sector:* Phases of Industrialization – the rate and pattern of industrial growth across alternative policy regimes; Public sector – its role, performance and reforms; the small scale sector; Role of Foreign capital. FinancialSector:Structure,PerformanceandReforms.ForeignTradeandbalanceofPayments: Structural Changes and Performance of India's Foreign Trade and Balance of Payments; Trade Policy Debate; Export policies and performance; Macro Economic Stabilization and Structural Adjustment; India and the WTO, Role of FDI, Capital accountconvertibility	13
V	**Inflation, Unemployment and Labour market** Inflation: Causes of rising and falling inflation, inflation and interest rates, social costs of inflation; Unemployment – natural rate of unemployment, frictional and wait unemployment. Labour market and its interaction with production system; Phillips curve, the trade-off between inflation and unemployment, sacrifice ratio, role of expectations adaptive and rational.	13

Suggested Readings:

1. Mishra and Puri, *Indian Economy*, Himalaya PublishingHouse.
2. IC Dhingra, *Indian Economy*, Sultan Chand &Sons.
3. Gaurav Dutt and KPM Sundarum, *Indian Economy*, S. Chand &Company.
4. Uma Kapila (ed), *"Indian Economy since Independence"*, Relevantarticles.
5. Bhagwati, J. and Desai, P. *India: Planning for industrialization*, OUP, Ch2.
6. Mankiw, N. Gregory. *Principles* of *Macroeconomics*. CengageLearning.
7. RudigerDornbusch, Stanley Fischer, and Richard Startz, *Macroeconomics*. McGraw-HillEducation.
8. G. S. Gupta, *Macroeconomics: Theory and Applications*, McGraw-HillEducation.

Note: Latest edition of text books may be used.

Programme: B.Com.	**Year:** Third	**Semester:** Fifth
Subject: Commerce		
Course Code: BC-501	**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: 5	**Core Compulsory / Elective:** Compulsory	
Max. Marks: 25+75	**Min. Passing Marks**: 10+30	
Total No. of Lectures:75		

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. Debentures: Features & Types, Issue And Redemption of Debentures	15
II	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 OfGoodwill,	15
IV	Valuation Of Shares, Need And Methods Of Valuation Of Shares Profit Prior To Incorporation, Use Of Profit And Loss Prior To Incorporation, Methods Of Computing Profit And Loss Prior To Incorporation.	15
V	Accounting For Amalgamation Of Companies As Per Indian Accounting Standard 14. Meaning, Characteristics And Objectives Of Amalgamation, Kinds OfAmalgamation Accounting For Internal Reconstruction Internal And External	15

Suggested Readings:

1. Gupta RL Radhaswami M, Company Accounts Sultan Chand and company (Hindi andEnglish)
2. Maheshwari SN And Maheshwari SK Corporate Accounting Vikas Publishing (Hindi/English)
3. Shukla SM And Gupta SP Advanced Accountancy SahityaBhawan Publication(Hindi and English)
4. JaiswalK S Corporate Accounting Both English And Hindi Shukla MC Grewal
5. PS And Gupta SC Advanced Accounts S Chand AndCompany
6. Shukla MB Corporate Accounting KitabMahal
7. Babu, Deepak: Corporate Accounting, Navyug Publications, Agra (English andHindi)

Note- **Latest edition of the text books should beused.**

Programme: B.Com.	Year: Third	Semester: Fifth
Subject: Commerce		
Course Code: BC-502	Course Title: Auditing	

Course outcomes:
This course aims at imparting knowledge about the principles andmethods of auditing and their application.

Credits: 5	Core Compulsory / Elective: Compulsory
Max. Marks: 25+75	Min. Passing Marks: 10+30

Total No. of Lectures: 75

Unit	Topics	No. of Lectures
I	Methodology of Accounting, Auditing and Fraud risk management in **Kautilya'sArthshastra.** **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'sReportonProfitandLossAccountandBalanceSheet.	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, Additional matters in the Auditor's Report (Manufacturing and other companies), Auditor's Report Order1988.	17
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 auditor.	18

Suggested Readings:

1. Gupta Kamal : Contemporary Auditing, TATA Mc Graw, NewDelhi.
2. Tandon,B.N.:PrinciplesofAuditing,S.Chand &Company,NewDelhi.
3. PargareDinkar: PrinciplesandpracticesofAuditing,SultanChand,NewDelhi.
4. Sharma,T.R.:AuditingPrinciplesandProblems,SahityaBhawan,Agra.(HindiandEnglish)
5. Yadav, Pankaj, Auditing, Neel Kamal Prakashan, Delhi(Hindi andEnglish)
6. Sharma,Sanjeev,Auditing:MKPublications,Agra(HindiandEnglish)

Note- **Latest edition of the text books should beused.**

Programme:B.Com.	Year: Third	Semester: Fifth
Subject: Commerce		
Course Code: BC-503	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: 5	Core Compulsory / Elective: Elective	
Max. Marks: 25+75	Min. Passing Marks: 10+30	
Total No. of Lectures: 75		

Unit	Topics	No. of Lectures
I	Values–Importance,SourcesofValueSystems,Types,Values, LoyaltyandEthicalBehaviour,ValuesacrossCultures;Business Ethics – Nature, Characteristics and Needs, Ethical Practices in Management.	17
II	The Ethical Value System – Universalism, Utilitarianism Distributive Justice, Social Contracts, Individual Freedom of Choice, Professional Codes; Culture and Ethics – Ethical Values indifferent Cultures, Culture and Individual Ethics.	26
III	Law and Ethics – Relationship between Law and Ethics, Other BodiesinenforcingEthicalBusinessBehaviour,ImpactofLaws on Business Ethics; Social Responsibilities of Business – Environmental Protection, Fair Trade Practices, Fulfilling all Nationalobligations under various Laws, Safeguarding Health and well- being ofCustomers.	16
IV	Corporate Governance: Issues, need, corporate governance code transparency & disclosure, role ofauditors, board of directorsand shareholders; Global issues of governance, accounting and regulatory framework, corporate scams, committees in India and abroad, corporate socialresponsibility.	16

Suggested Readings:

1. Kitson Alan- Ethical Organisation,Palgrave
2. L. T. Hosmer : The Ethics of Management, UniversalBook.
3. D. Murray : Ethics in Organizational, KoganPage.
4. S.K.Chakraborty: ValuesandEthicsinOrganisation,OUP

Note- **Latest edition of the text books should beused.**

Programme: B.Com.	**Year:** Third	**Semester:** Fifth
Subject: Commerce		
Course Code: BC-504	**Course Title**: Principles and Practices of Insurance	

Course outcomes:

After completing this course, a student will have:

- ☐ Abilitytounderstandtheconceptof Insurancealongwiththebasiclaws andpracticesof Insurance.
- ☐ Ability to understand the terminologies associated with the field of Insuranceandcontrol along with theirrelevance.
- ☐ Abilitytoidentifytheappropriatemethod andtypesofInsuranceforsolvingdifferent problems.
- ☐ Ability to apply basic Insurance principles to solve business and industryrelatedproblems. Ability to understand the concept of Life, Marine and Fire Insurance.

Credits: 5	**Core Compulsory / Elective**: Elective
Max. Marks: 25+75	**Min. Passing Marks**: 10+30

Total No. of Lectures: 75

Unit	Topics	No. of Lectures
I	Risk: Meaning, Types, Causes, Methods of Handling Risks. Insurance: Meaning, Origin & Development, Functions, Types. Principles, Advantages, Reinsurance,Double-Insurance.	17
II	LifeInsurance:Meaning,Importance,EssentialsofLifeInsurance Contract, Procedure of Life Insurance. Life Insurance Policies. Nomination & Assignment, Surrender Value. Life Insurance Corporation: Functions&Organization.	20
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.	18
IV	Fire Insurance: Meaning, Hazards in Fire Insurance, Scope importance, Fire Insurance Contract, Conditionsof FireInsurance Policy & Procedure. Miscellaneous Insurance: Motor Insurance Burglary, Live-stock, Cropand HealthInsurance	20

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.

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

Programme: B.Com.	**Year**: Third	**Semester**: Sixth
Subject: Commerce		
Course Code: BC-505	**Course Title**: Monetary Theory and Banking in India	
Course outcomes: The Objective of this paper is to expose the students to the working for money and financial system prevailing in India.		
Credits: 5	**Core Compulsory / Elective**: Elective	
Max. Marks: 25+75	**Min. Passing Marks**: 10+30	
Total No. of Lectures: 75		

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.	17
II	**Indian Banking System:** Definition Of Bank, Commercia Banks, Importance And Functions, Structure Of Commercia Banking System In India. Regional Rural Banks, Cooperative Bank In India. Process Of Credit Creation By Banks Determination of Money Supply And Total Bank Credit.	17
III	**Development Banks And Other Non-Banking Financia Institution:** Main Features, Problems And Policies Fo Allocation Of Institutional Credit, Problem Between The Government And The Commercial Sector, Inter-Sectoral And Inter-RegionalProblems, Problem Between Large And Smal Borrowers.	25
IV	**TheReserveBankofIndia:**Functions,InstrumentsOfMonetary And Credit Control; Main Features Of Monetary Policy Since Independence, Interest Rates; Various Rates In India (As Bond Rate, Bill Rate, Deposit Rate, etc.) Impact Of Inflation And InflationaryExpectations.	16

Suggested Readings:

1. 1Saha SK Indian Banking System SBPD Publication (Hindi andEnglish)
2. Deshmukh And Indian Banking System ChandralokPrakashan(Hindi andEnglish)
3. Gupta SB Monetary Planning OfIndia
4. Khan M Y Indian Financial System Theory AndPractice
5. SenguptaA K & Agarwal K Money Market Operations InIndia

Note- **Latest edition of the text books should beused.**

Programme: B.Com.	Year: Third	Semester: Sixth
Subject: Commerce		
Course Code: BC-601	Course Title: Goods and Services Tax	

Course outcomes: To provide students with the working knowledge of principlesand provisions of GST to understand the relevance of GST in the present Indian tax in scenario and its contribution for economic development.

Credits: 5	Core Compulsory / Elective: Compulsory
Max. Marks: 25+75	**Min. Passing Marks**: 10+30

Total No. of Lectures: 75

Unit	Topics	No. of Lectures
I	**Indirect Tax:** Meaning, Features, Difference BetweenDirect And Indirect Tax, Types Of Indirect Tax BeforeGST, Shortcoming Of Indirect Tax System During Pre GST Era. GST Meaning Advantages, Disadvantages Of Evaluation Of GST, Structure Of GST, CGST, SGST, IGST UTGST, And Important Definition Under GST Act.	12
II	**Time Of Supply**: Meaning Of Goods And Services, TOS Under Reverse Charge Mechanism, Invoicing Provisions, Provisions Related With Change Changes InGST Rate.	8
III	**PlaceOfSupply**:POSMeaning,POSOfGoodsAndServices,Intra state And InterstateSupply. **Value Of Supply**: Meaning, Provisions Related With Determination Of Value Of Supply Of Goods And Services, Determination Of GST Liability.	12
IV	**Input Tax Credit ITC**: Meaning Of Utilization Of ITC, Block Credit, Supply Not Eligible For ITC, Matching, Reversal And Reclaim Of ITC. **Payment Under GST:** Manner Of Payment Of GST Liability, Concept Of Electronic, Cash Credit And Liability Ledger, Refund Of Excess GST.	10
V	**Return**: Meaning, Purpose And Importance, Different Types Of Return, Due Date Of Filing Return, **Assessment Under GST** Meaning, Types Sales Assessment, Provisional Assessment Summary Assessment, Best JudgmentAssessment.	10
VI	**Registration**: Meaning Of Final Registration, Compulsory Registration, and Procedure For New Registration, Amendment And Cancellation Of Registration.	17
VII	**Accounts And Records:** Manner Of Maintenance Of Accounts Period Of Retention Of Relevant Records. **Invoice:** Format, Types Debit And Credit Note, Voucher **Audit**: Meaning, Types Mandatory, Departmental And Specific Audit, Penalty And Under GST, E -Way Bill.	6

Suggested Readings:

1. Malhotra XE and Agarwal goods and services tax Agra India Sahib BhawanPublication English andHindi
2. AgarwalRajkeadvancedhandbookonGSTbackgroundmaterialonmodelGSTlawSahityaBhawan Publications.
3. Bansal K. M. GST Customer law taxman Publication private limitedUniversityedition
4. RK Singh PK a bird's eye view of GST Asia lawhouse
5. SinghaniaVKstudent'sguidetoGSTandcustomslawtaxmanPublicationprivatelimitedUniversity edition
6. Gupta&Maheshwari,TyagiGoodsandServicesTax,SBPDPUBLISHINGHOUSE,AGRA
7. Babu,Deepak:GST:ARevolutiononIndianTaxSystem,ISARASolutions,NewDelhi

Note- **Latest edition of the text books should beused.**

Programme: B.Com.	**Year:** Third	**Semester**: Sixth
Subject: Commerce		
Course Code: BC-602	**Course Title**: Accounting for Managerial Decision	

Course outcomes:

After completing this course a student will have:

- ☐ Abilitytounderstandtheconceptof ManagerialAccountingalongwiththebasicforms and norms of ManagerialAccounting.
- ☐ Ability to understand the terminologies associated with the field of ManagerialAccounting and control along with theirrelevance.
- ☐ Ability to identify the appropriate method and techniques of ManagerialAccounting for solving differentproblems.
- ☐ Ability to apply basic Managerial Accounting principles to solve business andindustry related issues andproblems.

Abilityto understandtheconcept ofBudgetaryControl,Cash FlowStatement,FundFlowStatement, Break Even Analysisetc.

Credits: 5	**Core Compulsory / Elective**: Compulsory
Max. Marks: 25+75	**Min. Passing Marks**: 10+30

Total No. of Lectures: 75

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 ofan Ideal Financial Statement, Parties Interested in Financial Statement, Types of Financial Analysis - Horizontal, Vertical and Trend Analysis.	17
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 and Preparation ofFund Flow Statement and Cash Flow Statement(As-3).	16
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.	22
IV	Standard Costing and Variance Analysis: Meaning and Objectives of Standard Costing Setting of Standard, Variance Analysis: Material and Labour Variance. Reporting to Management: Meaning, Objectives, PrinciplesofReporting,ImportanceofReports,ClassificationofReports, Reporting at different Levels ofManagement.	20

Suggested Readings:

1. Homgren, C.T., Gary L. Sundem and William O. Stratton: Introduction toManagement Accounting, Prentice Hall of India,Delhi.
2. Homgren,CharlesT.,GeorgeFosterandSrikantM.Dailiar;CostAccounting;AManagerialEmphasis,Prentice Hall of India,Delhi.
3. Lall, B.M. and I.C. Jain: Cost Accounting: Principles and Practice, Prentice Hallof India,Delhi.
4. Welsch Glenn A., Ronald W. Hilton and Paul N. Gordon Budgeting, ProfitPlanning and Control, Prentice hall of India,Delhi.
5. BaigNafees: Cost Accounting, Rajat Publications, New Delhi.
   BaigNafees:Management Accounting & Control, Ashish Publishing Home, NewDelhi.
6. Sharma R.K. and Gupta S.K.; Management Accounting, KalyaniPublishers,Ludhiyana. (Hindi andEnglish)
7. LalJawahar;ManagerialAccounting,HimalyaPublishingHouse,NewDelhi.
8. Misra, A.K., Management Accounting, (Hindi and English) NavneetPrakashan,Nazibabad.

Note- **Latest edition of the text books should beused.**

Programme: B.Com.	**Year:** Third	**Semester:** Sixth
Subject: Commerce		
Course Code: BC-603	**Course Title**: Financial Institutions & Markets	

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

- ☐ Abilitytounderstandtheconceptof FinancialMarketalongwiththebasicformand norms of FinancialMarket.
- ☐ Ability to understand the terminologies associated with the field of FinanciaMarket and control along with theirrelevance.
- ☐ Abilitytoidentifytheappropriatemethodandtechniquesof FinancialMarketfosolving differentproblems.
- ☐ Ability to apply basic Financial Market principles to solve business andindustryrelated problems.
- ☐ Ability to understand the concept of Primary and Secondary Market,StockExchange, SEBIetc.

Credits: 5	**Core Compulsory / Elective**: Elective
Max. Marks: 25+75	**Min. Passing Marks**: 10+30

Total No. of Lectures: 75

Unit	Topics	No. of Lectures
I	**FinancialMarketsanOverview:**MeaningofFinancialMarket 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 DevelopedMoney Market, Significance and Defects ofIndian	17
II	**Capital Market:** New issue market - Meaning and Functionso New Issue Market, Instruments of New Issues, Players andthei role in the New Issue Market, issue-pricing and marketing Defects and Remediesof New Issue Market.	26
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 portfolioconsultants, institutionalinvestors.	16
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.	16

Suggested Readings:

1. Machiraju,'IndianFinancialSystem'–VikasPublishingHouse.
2. Varshney P.N., & Mittal D.K., 'Indian Financial System', Sultan Chand &SonsNewDelhi.
3. AvadhaniV.ACapitalMarket,HimalayaPublishingHouse,NewDelhi
4. Mulay, M. A., "New Issues Capital Marketin India"
5. Gordon&Natarajan,"IndianFinancialSystem"HimalayaPublishingHouse.
6. Avdhani, V. A., "Investment Management" Himalaya PublishingHouse.
7. Gupta, O. P., "Indian SecuritiesMarket".
6. Tiwari, D., Financial Markets & Institutions, Jagdamba Publications, New Delhi.
7. Tiwari, D.,Financial Markets & InvestmentManagement, Himalaya Publishing House, New Delhi.

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

Programme: B.Com.	**Year**: Third	**Semester:** Sixth
Subject: Commerce		
Course Code: BC-604	**Course Title**: Human Resource Management	
Courseoutcomes:Thepaperaimstodevelopinthestudentsaproperunderstanding about human resourcemanagement.		
Credits: 5	**Core Compulsory / Elective**: Elective	
Max. Marks: 25+75	**Min. Passing Marks**: 10+30	
Total No. of Lectures: 75		

Unit	Topics	No. of Lectures
I	**Human Resource Management** concept and function, role o competencies of HR manager at our policies evolution of HRM emerging challenges of Human Resource Management workforce diversityempowerment VRS work life balance downsizing	15
II	**Recruitment & Selection:** Recruitment, factors affectingrecruitment,sourcesofrecruitment,Selection – Process, selection test, Interview, Orientation, Placement. Training & Development: Training-Objectives & Importance of training, Training Methods-On job training and off- the jobtraining.	20
III	**Employee Compensation:** Compensation & Welfare, Job Evaluation. **Performance Appraisal:** Techniques, Job Enlargement & Job Enrichment, Quality of Work Life, Worker's Participation in Management.	25
IV	**EMPLOYEE WELFARE:** Various welfare schemes & Safety Measures. Employee Benefits – Meaning andits types, Fringe Benefits; Remuneration – Salary, Bonus, Commission, Long TermIncentives,Perquisites.GrievanceHandling&Discipline–Meaning,Importance.CollectiveBargaining–Meaning and Importance,Process.	15

Suggested Readings:

1. Aswathappa K Maine resource management Tata McGrawHill
2. VermaPramodSaviBagiyaprabandhan Rao VSPhuman resource managementExcel books
3. Tripathi PC personnel management and Industrial Relations Sultan Chandandsons
4. Agarwal&Fauzdar,HumanResourceManagement-SBPDPublishingHouse,Agra(English/Hindi)

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

Programme: B.Com.	**Year:** Third	**Semester:** Sixth
Subject: Commerce		
Course Code: 605	**Course Title**: Advertising & Sales Management	

Course outcomes: The objective of this paper is to familiarize the students with the basic concepts, tools and techniques of advertising used in marketing.
Contents

Credits: 5	**Core Compulsory / Elective:** Compulsory
Max. Marks: 25+75	**Min. Passing Marks**: 10+30

Total No. of Lectures: 75

Unit	Topics	No. of Lectures
I	**Introduction** Advertising- meaning, nature and importance of advertising types and objectives. Audience selection; Setting of advertising budget: determinants and major methods.	15
II	**Media Decisions** Major media types- their merits and demerits; Advertising through internet and interactive media- Issues and considerations; factors influencing media choice; media selection, media scheduling.	15
III	**Organisational Arrangements** a) Advertising agency: Role, types and selection of advertisingagency; Reasons for evaluating advertisingagencies. b) Social, ethical and legal aspects of advertising in India;recent developments and issues inadvertising.	15
IV	**Sales Management**: Definition & Objective, Theories of Selling, Personal Selling Process the Sales Organization: Purpose & types, Techniques for setting up a Sales Organization, Role & Responsibilities of a Sales Manager	15
V	**Sales Force Management:** Recruitment, Selection & Training Controlling using Territories & Quotas, Sales Meetings & Contests, Evaluation & Supervision of Salesperson	15

Suggested Readings:

1. Belch and Belch. *Advertising and Promotion.* Tata McGraw HillCo.
2. Sharma, kavita. *Advertising: Planning and Decision Making*. Taxmann publication Pvt.Ltd.
3. Mahajan, J.P.' and Ramki. *Advertising and Brand management*. New Delhi: Ane Books PvtLtd.
4. Burnett, Wells and Moriatty. *Advertising: Principles and Practice*. PearsonEducation
5. Shimp, Terence A. *Advertising and Promotion: An IMC Approach*. South Western, CengageLearning.
6. O'Guinn. *Advertising and Promotion: An Integrated Brand approach*, CengageLearning.

Belch, MA & Belch GE – Advertising and Promotion, An Integrated Marketing Communications Perspective, Sixth Edition, Tata McGraw Hill

6. Manendra Mohan, Advertising Management, Concept and Cases, Tata McGraw HillPublication.
7. Rajeev Batra, John G. Myers & David A. Aaker, Advertising Management, PearsonPublication

Note: Latest edition of text books may be used.