



Department of Higher Education U.P. Government, Lucknow

National Education Policy-2020
Common Minimum Syllabus for all U.P. State Universities and Colleges

Undergraduate (B.Com.) in Commerce Postgraduate (M.Com.) in Commerce PGDR in Commerce

Programme Outcomes

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

Programme Specific Outcomes

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

Cumulative Minimum Credit (Required for award of Certificate/ Diploma/ Degree)			Subject I Major (Core)	Subject II Major (Core)	Subject III Minor (Multidisciplinary)	Vocational Skill Enhancement Courses (SEC) with Summer Internship	Co-Curricular Ability/Enhancement Courses (AEC)	Research Project/ Dissertation/ Internship/ Field or Survey Work	(Minimum Credits) For the year & NCrf Credit Level
			4/5/6	4/5/6	4/5/6				
	Year	Sem.	Own Faculty	Own Faculty	Any Faculty	Vocational Skill Enhancement Courses (SEC) with Summer Internship	Co-Curricular Ability/Enhancement Courses (AEC)	Inter/Intra Faculty related to main Subject	
Certificate in Commerce	1	I	Business Organization (6)	Financial Accounting (6)	Business Economics/ Business Communication (6)	Introduction to Computer Application (3)	Co-Curricular-I (2)		40
		II	Business Management (6)	Business Statistics (6)		Essentials of E-Commerce (3)	Co-Curricular-II (2)		
Diploma in Commerce	2	III	Income Tax (6)	Cost Accounting (6)	Business Regulatory Framework/ Fundamentals of Entrepreneurship (6)	Travel & Tourism Management (3)	Co-Curricular-III (2)		40
		IV	Company Law (6)	Fundamentals of Marketing (6)			Co-Curricular-IV (2)	Research Project/Industrial Training/Survey Work (3)	

Bachelor of Commerce	3	V	Corporate Accounting (5)	(Select any two) Business Finance/ Principles and Practices of Insurance/ Monetary Theory & Banking (5)					40
		VI	Accounting for Managers (5) Auditing (5)	(Select any two) Financial Institutions and Market/ Human Resource Management/ Business Ethics & Corporate Governance (5)					

Fourth Year

Apprenticeship/Internship embedded B.Com. degree programme	4	12 Months Apprenticeship/Internship through NATS or from equivalent organization/industry/institute	1(40) 1200 hours				40
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OR

4-year B.Com. Degree (Honours)	4	VII	Accounting for Planning and Control (4) Financial Management (4) Marketing Management (4) Horizons of Human Resource (4) Computerized Accounting (Practical) (4)						40
		VIII	Managerial Economics (4) Organization Theory and Behaviour (4) Advanced Statistical Analysis (4) Strategic Management (4) Digital Marketing (Practical) (4)						

OR

4-year B.Com. Degree (Honours with Research)	4	VII	Accounting for Planning and Control (4) Financial Management (4) Marketing Management (4) Horizons of Human Resource (4)		Students who secure 75% marks in the first 6 semesters			Research Project/Industrial Training/Survey Work (4)	40
		VIII	Managerial Economics (4) Organization Theory and Behaviour (4) Advanced Statistical Analysis (4) Strategic Management (4)					Research Project/Industrial Training/Survey Work (4)	

Master in Commerce	5	IX	<p>Corporate Tax – Planning and Management</p> <p>(4)</p> <p>Management Information System</p> <p>(4)</p> <p>Research Methodology</p> <p>(4)</p> <p>Accounting for Managerial Decisions</p> <p>(4)</p>					<p>Research Project/Industrial Training/Survey Work</p> <p>(4)</p>	40
		X	<p>[Select any one Group]</p> <p><u>Group-A</u></p> <p>Security Analysis and Portfolio Management</p> <p>(4)</p> <p>Behavioral Finance</p> <p>(4)</p> <p>International Finance and Financial Services</p> <p>(4)</p>						

			<p><u>Group-B</u></p> <p>Industrial Relations and Labour Legislations</p> <p>(4)</p> <p>Performance and Compensation Management</p> <p>(4)</p> <p>Manpower Planning and Social Security</p> <p>(4)</p> <p><u>Group-C</u></p> <p>Services and Retail Marketing</p> <p>(4)</p> <p>Industrial and Rural Marketing</p> <p>(4)</p> <p>International Marketing</p> <p>(4)</p> <p>Comprehensive Viva-Voce (Practical)</p> <p>(4)</p>					<p>Research Project/Industrial Training/Survey Work</p> <p>(4)</p>	
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PGDR in Commerce	6	XI	Contemporary Issues in Accounting Research (2) Contemporary Issues in Financial Research (2) Contemporary Issues in Marketing Research (2) Contemporary Issues in Human Resource Research (2)	Research Methodology (4)				Research Project/Industrial Training/Survey Work (4)	16
Ph.D. In Commerce	6,7,8	XI-XVI						Ph.D. Thesis	

Semester-wise Titles of the Papers in B.Com., M.Com. & PGDR

Year	Sem.	Course Code	Paper Title	Theory/Practical	Credits
1	I	C010101T	Business Organization (Major)	Theory	6
		C010102T	Financial Accounting (Major)	Theory	6
		C010103T	Business Communication (Minor Elective) (May be selected by the student in the I st or II nd Semester)	Theory	6
		C010104T	Business Economics (Minor Elective) (May be selected by the student in the I st or II nd Semester)	Theory	6
		C010105T	Introduction to Computer Application (Voc.)	Theory	3
1	II	C010201T	Business Management (Major)	Theory	6
		C010202T	Business Statistics (Major)	Theory	6
		C010203T	Essentials of E-Commerce (Voc.)	Theory	3
2	III	C010301T	Income Tax Law and Accounts (Major)	Theory	6
		C010302T	Cost Accounting (Major)	Theory	6
		C010303T	Business Regulatory Framework (Minor Elective) (May be selected by the student in the III rd or IV th Semester)	Theory	6
		C010304T	Fundamentals of Entrepreneurship (Minor Elective) (May be selected by the student in the III rd or IV th Semester)	Theory	6
		C010305T	Tourism and Travel Management (Voc.)	Theory	3

2	IV	C010401T	Company Law (Major)	Theory	6
		C010402T	Fundamentals of Marketing (Major)	Theory	6
3	V	C010501T	Corporate Accounting	Theory	5
		C010502T	Goods and Services Tax	Theory	5
		C010503T	Business Finance	Theory	5
		C010504T	Principles and Practices of Insurance	Theory	5
		C010505T	Monetary Theory and Banking in India	Theory	5
3	VI	C010601T	Accounting for Managers	Theory	5
		C010602T	Auditing	Theory	5
		C010603T	Financial Institutions and Market	Theory	5
		C010604T	Human Resource Management	Theory	5
		C010605T	Business Ethics and Corporate Governance	Theory	5

Year	Sem.	Course Code	Paper Title	Theory/Practical	Credits
4	VII	C010701T	Accounting for Planning and Control	Theory	4
		C010702T	Financial Management	Theory	4
		C010703T	Marketing Management	Theory	4
		C010704T	Horizons of Human Resource	Theory	4
		C010705P	Computerized Accounting	Practical	4

4	VIII	C010801T	Managerial Economics	Theory	4
		C010802T	Organization Theory and Behaviour	Theory	4
		C010803T	Advanced Statistical Analysis	Theory	4
		C010804T	Strategic Management	Theory	4
		C010805P	Digital Marketing	Practical	4
5	IX	C010901T	Corporate Tax - Planning and Management	Theory	4
		C010902T	Management Information System	Theory	4
		C010903T	Research Methodology	Theory	4
		C010904T	Accounting for Managerial Decisions	Theory	4
5	X	C011001T	Security Analysis and Portfolio Management	Theory	4
		C011002T	Behavioral Finance	Theory	4
		C011003T	International Finance and Financial Services	Theory	4
		C011004T	Industrial Relations and Labour Legislations	Theory	4
		C011005T	Performance and Compensation Management	Theory	4
		C011006T	Manpower Planning and Social Security	Theory	4
		C011007T	Services and Retail Marketing	Theory	4
		C011008T	Industrial and Rural Marketing	Theory	4
		C011009T	International Marketing	Theory	4
		C011010P	Comprehensive Viva (compulsory for all)	Viva	4

Year	Sem	Course Code	Paper Title	Theory/Practical	Credits
6	XI	C012001T	Contemporary Issues in Accounting Research	Theory	2
		C012002T	Contemporary Issues in Financial Research	Theory	2
		C012003T	Contemporary Issues in Marketing Research	Theory	2
		C012004T	Contemporary Issues in Human Resource Research	Theory	2
		C012005T	Research Methodology	Theory	4

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: 6		Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75		Min. Passing Marks:10+25	
Total No. of Lectures: 90			
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 Organization. Difference between Industry and Commerce and Business and Profession, Modern Business and their Characteristics.		22
II	Promotion of Business: Considerations in Establishing New Business. Qualities of a Successful Businessman. Forms of Business Organization: Sole Proprietorship, Partnership, Joint Stock Companies & Co-operatives and their Characteristics, relative merits and demerits, Difference between Private and Public Company, Concept of One Person Company.		23
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
IV	Business Combination: Meaning, Characteristics, Objectives, Causes, Forms and Kinds of Business		20

	Combination. Rationalisation: Meaning, Characteristics, Objectives, Principles, Merits and demerits, Difference between Rationalisation and Nationalisation.	
Suggested Readings: <ol style="list-style-type: none"> 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. Bhushan Y. K., “Business Organization”, Sultan Chand & Sons. 5. Prakash, Jagdish, “Business Organization and Management”, Kitab Mahal Publishers (Hindi and English) <p>Note: Latest edition of the text books should be used.</p>		
This course can be opted as an elective by the students of following subjects: Open for all		
Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:		
Assessment and Presentation of Assignment	(04 marks)	
Class Test-I (Objective Questions)	(04 marks)	
Class Test-II (Descriptive Questions)	(04 marks)	
Class Test-III (Objective Questions)	(04 marks)	
Class Test-IV (Descriptive Questions)	(04 marks)	
Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)	(05 marks)	

Programme: B.Com.	Year: First	Semester: First
Subject: Commerce		
Course Code: C010102T	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: 6		Core Compulsory / Elective: Compulsory
Max. Marks: 25+75		Min. Passing Marks:10+25
Total No. of Lectures: 90		
Unit	Topics	No. of Lectures

I	<p>Shri Kalyan Subramani Aiyar (K.S. Aiyar) 1859-1940 known as father of Accountancy in India.</p> <p>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.</p>	22
II	<p>Royalty Accounts - Accounting Records for Royalty in the books of Landlords and Lessee, Recoupment of Shortworking, Sub - lease, Short working Reserve Account, Nazarana.</p> <p>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.</p> <p>Installment Payment System - Difference between Hire Purchase and Installment Payment System. Accounting Records in the book of Purchaser & Vendor, Interest suspense account.</p>	25
III	<p>Departmental Accounts - Meaning, Objects and Importance, Advantage, Methods of Departmental Accounts, Final Accounts of Non-Corporate Departmental Business, Allocation of Indirect Expenses.</p> <p>Branch Accounts - Meaning and Objectives of Branch Account, Importance and Advantages, Classification of Branches, Accounting of Branch Accounts under various Methods.</p>	23
IV	<p>Insolvency Accounts- Meaning, Circumstances of Insolvency, Procedure of Declaring Insolvency, Preparation of Statement of Affairs and Deficiency Account.</p> <p>Voyage Accounts - Meaning & Preparation of Voyage Accounts.</p>	20

Suggested Readings:

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

(2010).

9. Shukla, M.C., “Advanced Accounting”, Sultan Chand & Sons, (2010)

10. Babu, Deepak, Financial accounting, Navyug Sahitya Sadan, Agra

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

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

Open for all

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

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

Programme: B.Com.	Year: First	Semester: First/Second
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: 6		Core Compulsory / Elective: Elective
Max. Marks: 25+75		Min. Passing Marks:10+25
Total No. of Lectures: 90		
Unit	Topics	No. of Lectures
I	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-communication.	22
II	NON-Verbal Aspects of Communicating: Body Language, Kinesics, Proxemics, Paralanguage.	21

	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.	
III	Business language and presentation: Importance of Business language, Vocabulary Words often confused Words often misspelt, Common errors in English. Oral Presentation Importance, Characteristics, Presentation Plan, Power point presentation, Visual aids. 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.	31
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.	16

Suggested Readings:

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

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

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

Open for all

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

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

Overall performance throughout the Semester (includes Attendance, Behavior, Discipline, Participation in Different Activities)	(05 marks)	
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Programme: B.Com.	Year: First	Semester: First/Second
Subject: Commerce		
Course Code: C010104T	Course Title: Business Economics	
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: 6		Core Compulsory / Elective: Elective
Max. Marks: 25+75		Min. Passing Marks:10+25
Total No. of Lectures: 90		
Unit	Topics	No. of Lectures
I	Famous Economist of India like- Kautilya, Gopal Krishna Gokhale, D.R. Gadgil, Dr. Ram Manohar Lohia, Jawaharlal Nehru and Dr. B.R. Ambedkar etc. Introduction: Nature And Scope Of Business Economics, Meaning, Kinds, Law Of Demand, Law Of Marginal Diminishing Utility, Elasticity Of Demand, Concept And Measurement Of Elasticity Of Demand Price, Incoming Cross, Elasticity Determinants Of Elasticity Of Demand Importance Of Elasticity Of Demand.	22
II	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.	31
III	A. Perfect Competition: Meaning, Price And Output Determination. B. Monopoly: Meaning And Determination Of Price Under Monopoly; Equilibrium Of A Firm/Industry. C. Monopolistic Competition: Meaning And Characteristics; Price And Output Determination Under Monopolistic Competition.	21
IV	Business Cycle: Various Phases And Its Causes; Theory Of Distribution: Marginal Productivity Theory Of Modern Theory, Wage- Meaning, Determination Of Wage Rate Under Perfect Competition And Monopoly, Rent Concept: Modern Theories Of Rent: Interest	16

	Concept- And Theories Of Interest Profit- Concept And Theories Of Profit.	
Suggested Readings: <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>		
This course can be opted as an elective by the students of following subjects: Open for all		
Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:		
Assessment and Presentation of Assignment	(04 marks)	
Class Test-I (Objective Questions)	(04 marks)	
Class Test-II (Descriptive Questions)	(04 marks)	
Class Test-III (Objective Questions)	(04 marks)	
Class Test-IV (Descriptive Questions)	(04 marks)	
Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)	(05 marks)	

Programme: B.Com.	Year: First	Semester: First
Subject: Commerce		
Course Code: C010105T	Course Title: Introduction to Computer Application	
Course outcomes: The objective of this course is to provide basic knowledge of computer, DBMS, data base language and word processing.		
Credits: 3		Core Compulsory / Elective: Vocational
Max. Marks: 35+65		Min. Passing Marks:14+22
Total No. of Lectures: 45		
Unit	Topics	No. of Lectures

I	Computer: An Introduction- Computer in Business, Elements of Computer System Set-up; Indian computing Environment, components of a computer system, Generations of computer and computer languages; Software PC- Software packages-An introduction, Disk Operating system and windows: Number systems and codes.	15
II	Relevance of Data Base Management Systems and Interpretations of Applications; DBMS system Network, Hierarchical and relational database, application of DBMS systems.	10
III	Data Base Language, dbase package, Basics of data processing; Data Hierarchy and Data file structure, Data files organizations; Master and Transaction file. Programme development cycle, Management of data, processing systems in Business organization.	10
IV	Word processing: Meaning and role of word processing in creating of document, Editing, formatting and printing document using tools such as spelling checks, Data Communication Networking-LAN& WANS.	10

Suggested Readings:

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

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

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

Open for all

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

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

Programme: B.Com.	Year: First	Semester: Second
Subject: Commerce		
Course Code: C010201T	Course Title: Business Management	
Course outcomes: After completing this course a student will have: ✓ Ability to understand the concept of Business Management along with the basic laws and norms of Business Management. ✓ Ability to understand the terminologies associated with the field of Business Management and control along with their relevance. ✓ 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, Organizing, Direction, Motivation and Control etc.		
Credits: 6		Core Compulsory / Elective: Compulsory
Max. Marks: 25+75		Min. Passing Marks:10+25
Total No. of Lectures: 90		
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.	24
II	Planning: Concept, Characteristics, Process, Importance and Types, Criteria of effective planning. Decision-Making: Concept, Process, Types and Importance. Management by Objectives. Organization: Concept, Nature, Process and Significance. Authority and Responsibility Relationships. Centralization and Decentralization. Departmentation. Organizational Structure- Forms.	24
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.	21

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.	21
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Suggested Readings:

1. Gupta, C.B., "Business Organisation", Mayur Publication, (2014).
 2. Singh, B.P., Chhabra, T.N., "An Introduction to Business Organisation & Management", Kitab Mahal, (2014).
 3. Sherlekar, S.A. 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 Organization and Management", Kitab Mahal publishers, (1997).
 6. Agarwal K.K., "Business Organisation and Management".
 7. Joshi, G.L., "Vyavasayik Sanghathan Evam Prabandha".
 8. Prasad, Jagdish, "Vyavasayik Sanghathan Evam Prabandha".
 9. Shukla, Sudhir, "Vyavasayik Sanghathan Evam Prabandha".
 10. Shukla, Sudhir, "Management Concept & Principles".
 11. Yadav, Pankaj, Business Management, Neel Kamal Prakashan, Delehi
- Note- **Latest edition of the text books should be used.**

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

Open for all

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

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

Programme: B.Com.	Year: First	Semester: Second
Subject: Commerce		
Course Code: C010202T	Course Title: Business Statistics	
Course outcomes: The purpose of this paper is to inculcate and analytical ability among the students.		
Credits: 6	Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75	Min. Passing Marks:10+25	

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 Limitation, Statistical Investigation- Planning and organization, Statistical units, Methods of Investigation, Census and Sampling. Collection of Data- Primary and Secondary Data, Editing of Data Classification of data, Frequency Distribution and Statistical Series, Tabulation of Data Diagrammatical and Graphical Presentation of Data.	20
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.	25
III	Correlation- Meaning, application, types and degree of correlation, Methods- Scatter Diagram, Karl Pearson's Coefficient of Correlation, Spearman's Rank Coefficient of Correlation.	25
IV	Index Number: - Meaning, Types and Uses, Methods of constructing Price Index Number, Fixed – Base Method, Chain-Base Method, Base conversion, Base shifting deflating and splicing. Consumer Price Index Number, Fisher's Ideal Index Number, Reversibility Test- Time and Factor; Analysis of Time Series: -Meaning, Importance and Components of a Time Series. Decomposition of Time Series: - Moving Average Method and Method of Least square.	20
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		
Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:		
Assessment and Presentation of Assignment		(04 marks)
Class Test-I (Objective Questions)		(04 marks)

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

Programme: B.Com.	Year: First	Semester: Second
Subject: Commerce		
Course Code: C010203T	Course Title: Essentials of E-commerce	
Course outcomes: This course is to familiarize the student with the basics of e-commerce and to comprehend its potential.		
Credits: 3		Core Compulsory / Elective: Vocational
Max. Marks: 35+65		Min. Passing Marks:14+22
Total No. of Lectures: 45		
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.	10
II	Application in B2C: Consumers Shopping Procedure on The Internet; Products in B2C Model; E-Brokers; Broker- Based Service Online; Online Travel Tourism Services; Benefits and Impact of E-Commerce on Travel Industry, Online Stock Trading and Its Benefits; Online Banking and Its Benefit; Online Financial Services and its Future.	15
III	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
IV	Applications in Governance: EDI In Governance; E Government; E Governance Applications Of The Internet, Concept Of Government-To-Business, Business-To-Government And Citizen-To-Government; E-Governance Models; Private Sector Interface In E Governance.	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 textbooks should be used.	
This course can be opted as an elective by the students of following subjects: Open for all	
Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:	
Assessment and Presentation of Assignment	(04 marks)
Class Test-I (Objective Questions)	(04 marks)
Class Test-II (Descriptive Questions)	(04 marks)
Class Test-III (Objective Questions)	(04 marks)
Class Test-IV (Descriptive Questions)	(04 marks)
Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)	(05 marks)

Programme: B.Com.	Year: Second	Semester: Third
Subject: Commerce		
Course Code: C010301T	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+25
Total No. of Lectures: 90		
Unit	Topics	No. of Lectures
I	Taxation Policy of Raja Todarmal. Introduction, Important Definitions: Assessee, Person, Income, Total Income, Assessment Year & Previous Year. Agricultural Income & its assessment. Residence & Tax Liability (Basis of Charge). Capital & Revenue. Exempted Incomes.	22
II	Income from Salaries, Income from House Property. Profits and Gains of Business and Profession, Depreciation.	31
III	Capital gains, Income from Other Sources, Deductions from Gross Total Income, Computation of Tax Liability of an Individual.	21

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.	16
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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 English)
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

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

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

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: 6		Core Compulsory / Elective: Compulsory
Max. Marks: 25+75		Min. Passing Marks:10+25
Total No. of Lectures: 90		
Unit	Topics	No. of Lectures
I	Introduction: Nature, Scope and Advantages of Cost Accounting, Installation of Costing System, Difference	20

	between Cost and Financial Accounting, Classification of Costs. Material: Purchase, Storage and Control of Material, Stock Levels, Inventory, Control Techniques. Methods of Pricing Material Issues.	
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.	20
III	Unit Output Costing: Concept of and Need for Unit Output Costing; Preparation of Cost Sheet and Tender Price; Preparation of Reconciliation Statement.	30
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.	20

Suggested Readings:

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

Note- Latest edition of the textbooks should be used.

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

Open for all

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

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

Programme: B.Com.	Year: Second	Semester: Third/Fourth
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: 6		Core Compulsory / Elective: Elective
Max. Marks: 25+75		Min. Passing Marks:10+25
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	Void Agreements; Performance of Contracts; Discharge of Contract; Contingent Contracts; Quasi Contracts; Remedies for Breach of Contract, Special Contracts: Indemnity & Guarantee; Bailment & Pledge; Contract of Agency.	24
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.	25
IV	Negotiable Instrument Act: Cheque, Promissory Note, Bill of Exchange, Crossing of Cheque, Dishonor of Cheque, Payment in due Course.	21
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		
Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:		
Assessment and Presentation of Assignment		(04 marks)
Class Test-I (Objective Questions)		(04 marks)
Class Test-II (Descriptive Questions)		(04 marks)
Class Test-III (Objective Questions)		(04 marks)
Class Test-IV (Descriptive Questions)		(04 marks)

Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)	(05 marks)	
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Programme: B.Com.	Year: Second	Semester: Third/Fourth
Subject: Commerce		
Course Code: C010304T	Course Title: Fundamentals of Entrepreneurship	
Course outcomes: After completing this course a student will have:		
<div>✓ Ability to understand the concept of Entrepreneurship along with the basic laws and practices of Entrepreneurship.</div> <div>✓ Ability to understand the terminologies associated with the field of Entrepreneurship along with their relevance.</div> <div>✓ Ability to identify the appropriate functions and qualities of Entrepreneur for solving different problems.</div> <div>✓ Ability to apply basic Entrepreneurship principles to solve business and industry related problems.</div> <div>✓ Ability to understand the concept of Life Small Business, Raising of Funds and EDP.</div>		
Credits: 6		Core Compulsory / Elective: Elective
Max. Marks: 25+75		Min. Passing Marks:10+25
Total No. of Lectures: 90		
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 Entrepreneur, Intrapreneur & Manager. Entrepreneurship & Environment.	22
II	Entrepreneurship Development Programme (EDP): Meaning, Need, Objective, Steps, Outline, Achievements, Government Assistance and Incentives. Women Entrepreneurship: Meaning, Characteristics, Problems and Steps taken to promote Women Entrepreneur. Qualities of Women Entrepreneur.	31
III	Promotion of a Venture: Concept of Projects, Project Identification, Formulation and Report, Project Appraisal. Product Selection and Techniques, Raising of Funds: Concept, Need, Types and Sources.	21
IV	Small Business: Process of Establishing Small Business, Nature, Objectives and Importance of Small	16

	Business. Role of Financial Institutions in Financing of Small Business, Infrastructural Facilities. Legal Requirements for Establishment of New Unit. Entrepreneurial Consultancy Process and Methods.	
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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, Peter, “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, Uday & Ven, “Developing Entrepreneurship book on Learning System”
7. Agrawal, R.C., ‘Udyamita Vikas’ (Hindi)
8. Khanka, S.S. “Entrepreneurship Development”, S. Chand & Company

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

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

Open for all

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

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

Programme: B.Com.	Year: Second	Semester: Third
Subject: Commerce		
Course Code: C010305T	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: 3		Core Compulsory / Elective: Vocational
Max. Marks: 35+65		Min. Passing Marks:14+22
Total No. of Lectures: 45		
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.	10
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.	10
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.	10
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).	15
Suggested Readings: 1. Bhatia A.K (2003) International Tourism, Sterling Publishers Pvt Ltd, New Delhi. 2. Pran Nath Seth(1997),Successful Tourism Management, Sterling Publishers Pvt Ltd, New Delhi, 3. Ghosh Bishwanth (2000), Tourism & Travel Management, Second Revised Edition Vikas Publishing House Pvt Ltd, New Delhi. Note- Latest edition of the text books should be used.		
This course can be opted as an elective by the students of following subjects: Open for all		
Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:		
Assessment and Presentation of Assignment		(04 marks)
Class Test-I (Objective Questions)		(04 marks)

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

Programme: B.Com.	Year: Second	Semester: Fourth
Subject: Commerce		
Course Code: C010401T	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+25
Total No. of Lectures: 90		
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.	22
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.	22
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.	25
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.	21

Suggested Readings:

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

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

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

Open for all

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

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

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: 6	Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75	Min. Passing Marks:10+25	
Total No. of Lectures: 90		
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.	22
II	Market Selection: Market segmentation – concept, importance and bases; Target market selection;	22

	<p>Positioning concept, importance and bases; Product differentiation vs. market segmentation.</p> <p>Product: Meaning and importance. Product classifications; Concept of product mix; Branding, packaging and labelling; After-sales services; Product life-cycle; New Product Development.</p>	
III	<p>Pricing: Significance; Factors affecting price of a product; Major pricing methods; Pricing policies and strategies.</p> <p>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.</p>	25
IV	<p>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.</p> <p>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.</p> <p>Recent developments in marketing: Social Marketing, Online Marketing, Direct Marketing, Services Marketing, Green Marketing, Relationship Marketing, Rural marketing.</p>	21
<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. Ferrell, Marketing: Planning, Implementation & Control, Cengage Learning.

8. Majaro, Simon, The Essence of Marketing, Prentice Hall, New Delhi.

9. Zikmund, William G. and Michael D'Amico, Marketing: Creating and Keeping Customers in an E-Commerce World, Thomson Learning.

10. Etzel, Michael J., Walker, Bruce J., Staton, William J., and Ajay Pandit, Marketing Concepts and Cases, Tata McGraw Hill (Special Indian Edition).

11. McCarthy, E. Jerome; Cannon, Joseph P., and William D. Perrault, Jr., Basic Marketing: A Managerial Approach, McGraw Hills.

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

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

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

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

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: 5		Core Compulsory / Elective: Compulsory
Max. Marks: 25+75		Min. Passing Marks:10+25
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.	15
II	Debentures: Features & Types, Issue And Redemption Of Debentures, Profit Prior To Incorporation, Use Of	19

	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.	
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.	20
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.	21

Suggested Readings:

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

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

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

Open for all

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

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

Programme: B.Com.		Year: Third	Semester: Fifth
Subject: Commerce			
Course Code: C010502T		Course Title: Goods and Services Tax	
Course outcomes: To provide students with the working knowledge of principles and provisions of GST to understand the relevance of GST in the present Indian tax in scenario and its contribution for economic development.			
Credits: 5		Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75		Min. Passing Marks:10+25	
Total No. of Lectures: 75			
Unit	Topics	No. of Lectures	
I	Indirect Tax: Meaning, Features, Difference Between Direct And Indirect Tax, Types Of Indirect Tax Before GST, 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.	17	
II	Time Of Supply: Meaning Of Goods And Services, TOS Under Reverse Charge Mechanism, Invoicing Provisions, Provisions Related With Change Changes In GST Rate. Place Of Supply: POS Meaning, POS Of Goods And Services, Intra state And Interstate Supply. Value Of Supply: Meaning, Provisions Related With Determination Of Value Of Supply Of Goods And Services, Determination Of GST Liability.	16	
III	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. 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 Judgment Assessment.	25	
IV	Registration: Meaning Of Final Registration, Compulsory Registration, and Procedure For New Registration, Amendment And Cancellation Of Registration. Accounts And Records: Manner Of Maintenance Of Accounts, Period Of Retention Of	17	

	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.	
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Suggested Readings:

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

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

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

Open for all

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

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

Programme: B.Com.	Year: Third	Semester: Fifth
Subject: Commerce		
Course Code: C010503T	Course Title: Business Finance	
Course outcomes: This course is to help students understand the conceptual framework of Business Finance.		
Credits: 5	Core Compulsory / Elective: Elective	
Max. Marks: 25+75	Min. Passing Marks:10+25	

Total No. of Lectures (in hours per week): 75		
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.	19
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.	20
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.	21
Suggested Readings: <ol style="list-style-type: none"> 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 <p>Note- Latest edition of the text books should be used.</p>		
This course can be opted as an elective by the students of following subjects: Open for all		
Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:		
Assessment and Presentation of Assignment		(04 marks)
Class Test-I (Objective Questions)		(04 marks)
Class Test-II (Descriptive Questions)		(04 marks)
Class Test-III (Objective Questions)		(04 marks)
Class Test-IV (Descriptive Questions)		(04 marks)
Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)		(05 marks)

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: ✓ 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: 5		Core Compulsory / Elective: Elective	
Max. Marks: 25+75		Min. Passing Marks:10+25	
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	Life Insurance: Meaning, Importance, Essentials of Life Insurance Contract, Procedure of Life Insurance. Life Insurance Policies, Nomination & Assignment, Surrender Value. Life Insurance Corporation: Functions & Organization.		20
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, Conditions of Fire Insurance Policy & Procedure. Miscellaneous Insurance: Motor Insurance, Burglary, Live-stock, Crop and Health Insurance.		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.	
5- श्रीवास्तव बालचन्द्र, बीमा के तत्व I	
6- शुक्ला सोमेश, शुक्ला सुधीर, मिर्ज़ा माहरुख, बीमा विधि एवं खाते I	
Note- Latest edition of the text books should be used.	
This course can be opted as an elective by the students of following subjects: Open for all	
Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:	
Assessment and Presentation of Assignment	(04 marks)
Class Test-I (Objective Questions)	(04 marks)
Class Test-II (Descriptive Questions)	(04 marks)
Class Test-III (Objective Questions)	(04 marks)
Class Test-IV (Descriptive Questions)	(04 marks)
Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)	(05 marks)

Programme: B.Com.	Year: Third	Semester: Fifth
Subject: Commerce		
Course Code: C010505T	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: 5		Core Compulsory / Elective: Elective
Max. Marks: 25+75		Min. Passing Marks:10+25
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, Commercial Banks, Importance And Functions, Structure Of Commercial Banking System In India. Regional Rural Banks, Cooperative Bank In India. Process Of Credit Creation By Banks; Determination Of Money Supply And Total Bank Credit.	17
III	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.	25
IV	The Reserve Bank of India: Functions, Instruments Of Monetary And Credit Control; Main Features Of Monetary Policy Since Independence, Interest Rates; Various Rates In India (As Bond Rate, Bill Rate, Deposit Rate, etc.) Impact Of Inflation And Inflationary Expectations.	16

Suggested Readings:

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

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

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

Open for all

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

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

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: 5		Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75		Min. Passing Marks:10+25	
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 of an 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 of Fund 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		22

	Even Analysis: Concept and Practical Applications of Break even Analysis.	
IV	Standard Costing and Variance Analysis: Meaning and Objectives of Standard Costing Setting of Standard, Variance Analysis: Material and Labour Variance. Reporting to Management: Meaning, Objectives, Principles of Reporting, Importance of Reports, Classification of Reports, Reporting at different Levels of Management.	20

Suggested Readings:

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

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

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

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

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

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: 5		Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75		Min. Passing Marks:10+25	
Total No. of Lectures: 75			
Unit	Topics		No. of Lectures
I	Methodology of Accounting, Auditing and Fraud risk management in Kautilya’s Arthshastra . 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.		17
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 2013, Inspection, Enquiries and Investigation under Section 206-229, Audit of share capital, share transfer and managerial remuneration, Additional matters in the Auditor’s Report (Manufacturing and other companies), Auditor’s Report Order 2020.		19
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.		24

Suggested Readings:

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

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

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

Open for all

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

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

Programme: **B.Com.**

Year: **Third**

Semester: **Sixth**

Subject: **Commerce**

Course Code: **C010603T**

Course Title: **Financial Institutions and Market**

Course outcomes:

After completing this course a student will have:

- ✓ 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.
- ✓ Ability to understand the concept of Primary and Secondary Market, Stock Exchange, SEBI etc.

Credits: 5		Core Compulsory / Elective: Elective
Max. Marks: 25+75		Min. Passing Marks:10+25
Total No. of Lectures: 75		
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.	17
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.	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, portfolio consultants, institutional investors.	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: <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". <p>Note- Latest edition of the text books should be used.</p>		
This course can be opted as an elective by the students of following subjects: Open for all		

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:		
Assessment and Presentation of Assignment	(04 marks)	
Class Test-I (Objective Questions)	(04 marks)	
Class Test-II (Descriptive Questions)	(04 marks)	
Class Test-III (Objective Questions)	(04 marks)	
Class Test-IV (Descriptive Questions)	(04 marks)	
Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)	(05 marks)	
Programme: B.Com.	Year: Third	Semester: Sixth
Subject: Commerce		
Course Code: C010604T	Course Title: Human Resource Management	
Course outcomes: The paper aims to develop in the students a proper understanding about human resource management.		
Credits: 5		Core Compulsory / Elective: Elective
Max. Marks: 25+75		Min. Passing Marks:10+25
Total No. of Lectures: 75		
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.	15
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.	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 and its types, Fringe Benefits; Remuneration – Salary, Bonus, Commission, Long Term Incentives,	15

	Perquisites. Grievance Handling & Discipline – Meaning, Importance. Collective Bargaining – Meaning and Importance, Process.	
Suggested Readings: <ol style="list-style-type: none"> 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) <p>Note- Latest edition of the text books should be used.</p>		
This course can be opted as an elective by the students of following subjects: Open for all		
Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:		
Assessment and Presentation of Assignment	(04 marks)	
Class Test-I (Objective Questions)	(04 marks)	
Class Test-II (Descriptive Questions)	(04 marks)	
Class Test-III (Objective Questions)	(04 marks)	
Class Test-IV (Descriptive Questions)	(04 marks)	
Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)	(05 marks)	

Programme : B.Com.	Year: Third	Semester: Sixth
Subject: Commerce		
Course Code: C010605T	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+25
Total No. of Lectures: 75		
Unit	Topics	No. of Lectures
I	Values – Importance, Sources of Value Systems, Types, Values, Loyalty and Ethical Behaviour, Values across Cultures; Business Ethics – Nature,	17

	Characteristics and Needs, Ethical Practices in Management.	
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.	26
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.	16
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 framework, corporate scams, committees in India and abroad, corporate social responsibility.	16

Suggested Readings:

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

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

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

Open for all

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

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

Programme: B.Com.	Year: Fourth	Semester: Seventh
Subject: Commerce		
Course Code: C010701T	Course Title: Accounting for Planning and Control	
Course outcomes: The purpose of this course is to make students aware of the intricacies of Planning and Control aspect with reference to the Accounting procedures of an organization.		
Credits: 4		Core Compulsory / Elective: Compulsory
Max. Marks: 25+75		Min. Passing Marks:10+25
Total No. of Lectures: 60		
Unit	Topics	No. of Lectures
I	<u>Budget and Budgetary Control</u> : Meaning of Budget and Budgetary Control, Objectives, Principles, Importance, Process, Classification and Limitations of Budget. Essentials for Effective Budgeting, Flexible Budgeting and Zero –base Budgeting. Capital Budgeting: Meaning and Appraisal by Payback period method, Accounting rate of return method, Net present value method and Internal rate of return method.	15
II	<u>Standard Costing and Variance Analysis</u> : Concept and Objectives of Standard Costing, Setting of Standards, Variance Analysis- Material, Labour and Overhead Variances.	15
III	<u>Marginal Costing and Break-even Analysis</u> : Meaning, Determination of profit under marginal costing, importance and applications-Dropping a line or product or department, Pricing of product, Make or Buy decisions, Selection of most profitable channel. Break-even Analysis: Meaning, P/V ratio, Break-even chart, Practical Application of Break-even Analysis.	15
IV	<u>Responsibility Accounting</u> : Meaning and Advantages, Responsibility Centres – Cost, Profit, and Investment Centres, Transfer Pricing-Meaning and methods. Inventory Control: Meaning, importance and techniques (EOQ, ROP, ABC, VED, and FSN) and Determination of inventory levels.	15
Suggested Readings: 6. Anthony, Robert: Management Accounting 7. Bilrman, Haral Jr. Dyckman, Thoas, R.: Management Cost Accounting 8. Khan, M.Y.: Management Accounting 9. Khan & Jain: Management Accounting 10. Kulshreshtha: Management Accounting Concepts j& Cases 11. Lall, B.M. & Jain, I.C.: Management Accounting Principles and Practice 12. Maheshwari, S, N.: Management Accounting 13. Pandey, I.M.: Management Accounting		

14. Sharma, R.K.: Management Accounting

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

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

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

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

Programme: B.Com.	Year: Fourth	Semester: Seventh
Subject: Commerce		
Course Code: C010702T	Course Title: Financial Management	
Course outcomes: The purpose of this course is to make students aware of the principles of Business and Corporate Finance and the manner in which they are applied in organizations.		
Credits: 4		Core Compulsory / Elective: Compulsory
Max. Marks: 25+75		Min. Passing Marks:10+25
Total No. of Lectures: 60		
Unit	Topics	No. of Lectures
I	Introduction: Concept, Nature and Scope of Business Finance. Objectives and Functions of Financial Management. Role of the Finance Manager. Time Value of Money, Risk and Return. Forms of Business Organization and Financial considerations underlying the Choice of Form of Business Organization.	15
II	Funds Management: Concept and Significance of Capital Budgeting. Nature of Investment Decisions. Factors Affecting	15

	Capital Investment Decisions. Methods of Evaluating Investment Opportunities. Capital Rationing. Risk Analysis in Capital Budgeting. Cost of Capital – Meaning and Significance, Costs of Equity and preference Capital, Cost of Borrowings, Combined Cost of Capital. A Broad outline of Working Capital Management.	
III	Finance Decisions: Leverage – Meaning and Types of Leverages, Measurement of Leverages, Effects of Operating and Financial Leverage on Profit, Combined Leverage and Analysis of Alternative Financial Plan. Capital Structure – Meaning and Theories, Factors Influencing Capital Structure Decisions and Determining Capital Structure in Practice.	15
IV	Management of Incomes: Accounting and Economic Concepts of Income. Internal Financing – Determinants and Dangers. Issues in Dividend Decisions – Walter’s Model, Gordon’s Model and M.M. Hypothesis. Forms of Dividend Payment. Factors Determining the Quantum of Dividend Policy in Practice. Stability in Dividend Policy. Corporate Dividend Behaviour.	15

Suggested Readings:

1. Brealey, Richard A and Steward C. Myers : Corporate Finance, McGraw Hill, Int.Ed., New York.
2. Chandra, Prasanna : Financial management, Tata Mc Graw Hill, Delhi.
3. Hampton, John : Financial Decision Making, Prentice Hall, Delhi.
4. Pandey, I.M. : Financial Management, Vikas Publishing House, Delhi.
5. Van Horne, J.C. and J.M. Wachowicz Jr. : Fundamentals of Financial Management, Prentice-Hall, Delhi.
6. Van Horne, James C Financial Management ; Harper and Row, New York.
7. Pinches, George E : Essentials of Financial Management ; Harper and Row, New York.
8. Khan MY, Jain PK : Financial Management ; Tata McGraw Hill, New Delhi.
9. Archer, Stephen, H., Chate G Marc, Racette, George; Financial management ; John Wiley, New York.
10. Block, Stanley B, Geoffrey A Hilt : Foundations of Financial Management ; Richard D. Irwin, Homewood.

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

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

Open for all

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

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

Programme: B.Com.	Year: Fourth	Semester: Seventh
Subject: Commerce		
Course Code: C010703T	Course Title: Marketing Management	
Course outcomes: The purpose of this paper is to make students aware of the recent trends and practices in the field of marketing and its impact on the overall growth of a business organization.		
Credits: 4		Core Compulsory / Elective: Compulsory
Max. Marks: 25+75		Min. Passing Marks:10+25
Total No. of Lectures: 60		
Unit	Topics	No. of Lectures
I	Marketing Framework: Concept, Scope and Importance of Marketing; Different Marketing Concepts; Marketing Mix; Strategic Marketing Planning-An Overview; Marketing Environment – Macro and Micro Components and their Impact on Marketing Decisions; Market Segmentation; Buyer Behaviour – Concept, Types, Motives and Decision Making Process.	15
II	Product and Pricing Decisions: Concept and Classification of Products; Product Line and Product Mix; Branding, Packaging and Labeling; Product Life Cycle; New Product Planning and Development; Consumer Adoption Process; Factors Affecting Price Determination; Pricing Policies and Strategies.	15
III	Distribution and Promotion Decisions: Concept, Functions and Flows; Channel Design Decisions; Channel Management Decisions; Channel Dynamics; Market Logistics; Retailing and Wholesaling; Communication Process; Promotion Mix-Advertising, Personal Selling and Sales Promotion etc.; Public Relations; Direct Marketing; Managing Sales Force.	15
IV	Marketing Research, Issues and Control: Concept and Scope of Marketing Research; Marketing Research Process; Different Aspects of Marketing Organization; Marketing Control, Marketing of Services; International Marketing; Relationship Marketing; Financial Services Marketing – Concept and Features; Financial Services Marketing Environment and Financial Services Marketing Mix; Social, Ethical and Legal Aspects of Marketing.	15
Suggested Readings: 1. Kotler, Philip and Gary Armstrong : Principles of Marketing, Prentice Hall, New Delhi. 2. Kotler, Philip : Marketing Management-Analysis, Planning, Implementation and Control, Prentice Hall, New Delhi. 3. Majumdar, Ramanuj : Product Management in India, Prentice Hall, New Delhi. 4. Mc Carthy, E. Jenome and William D Perreault Jr : Basic Marketing - Managerial Approach, Richard D, Irw'n, Homewood, Illinois,		

5. Ramaswamy, V.S. and Namakumari, S : Marketing Management, Macmillan India, New Delhi.
6. Srinivasan, R : Case Studies in Marketing : The Indian Context, prentice Hall, New Delhi.
7. Stanton, William J., and Charles Futrell : Fundamentals of Marketing : McGraw Hill Publishing Co., New York.
8. Still, Richard R., Edward W., Cundiff and Norman A.P., Sales Management : Decisions, Strategies and Cases, Prentice Hall, New Delhi.

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

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

Open for all

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

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

Programme: B.Com.	Year: Fourth	Semester: Seventh
Subject: Commerce		
Course Code: C010704T	Course Title: Horizons of Human Resource	
Course outcomes: The purpose of this paper is to make students understand the nuances of human behavior as an employee in a business organization.		
Credits: 4		Core Compulsory / Elective: Compulsory
Max. Marks: 25+75		Min. Passing Marks:10+25
Total No. of Lectures: 60		
Unit	Topics	No. of Lectures

I	<u>Introduction:</u> Human Resources as Sustainable Competitive Advantage in the Globalization Era, Concept, Scope, Objectives and Importance of Human Resource Management, Challenges Faced by a Modern Human Resource Manager, Broad Functions of an HRM Department, Need and Types of HR Policies, Steps in HR Planning, Determination of HR Requirements.	15
II	<u>Career Planning and Development and Empowerment:</u> Concept and Rationale of Career Planning and Career Development, Career Stages, Process of Career Planning and Development, Effective Career Planning, Counseling for Career Planning, Concept and Process of Empowerment, Succession Planning - Approaches and Issues, Competency Mapping.	15
III	<u>Industrial Tension and Workplace Diversity:</u> Causes, Effects and Remedies to Minimize Industrial Tension, Maladjustment – Emotional and Vocational, Readjusting a Maladjusted Worker, Monotony – Determining Factors and Effect on Productivity, Elimination of Monotony. Diversity at work, Managing diversity, Causes and Paradox of diversity with special reference to handicapped, women and ageing.	15
IV	<u>Maintenance of Discipline, Communication and HR Records:</u> Causes of In disciplinary Action, Model Grievance Procedure, Channels of Communication, Maintaining HR Records and Statistics, Industrial Fatigue - Causes, Effects and Remedies to Eliminate Industrial Fatigue, Human Resource Audit -Concept and Key Audit Areas.	15
Suggested Readings: 1. Agarwal, R.D. :Dynamics of Personnel Management 2. Ahuja, R.K. :Personal Management 3. Flippo, E.D. :Principles of Personal Management 4. Mamoria, C.B. :Personal Management 5. Monappa,A.& Saiyyadain M.S. :Personal Management 6.Stone, Lioyed & Leslie, W.Rue :Human Resource and Personnel Management 7. Mamoria. C.B. :Sevi Vargiya Prabandha 8.Goyal, C.P. & Pandey, Bafeshwer :Sevi Vargiya Prabandha Avan Audyogik Sambandh Note: Latest edition of the text books should be used.		
This course can be opted as an elective by the students of following subjects: Open for all		
Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:		
Assessment and Presentation of Assignment		(04 marks)
Class Test-I (Objective Questions)		(04 marks)

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

Programme: B.Com.	Year: Fourth	Semester: Seventh
Subject: Commerce		
Course Code: C010705P	Course Title: Computerized 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:		Min. Passing Marks:
Total No. of Practical Labs: 60		
Unit	Topics	No. of Hours
I	Accounting- Concept, Objectives, Advantages And Limitations, Types Of Accounting Information; Users Of Accounting Information And Their Needs. Qualitative Characteristics Of Accounting Information. Role Of Accounting In Business.	10
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.	10
III	Computerized Accounting Systems: Computerized Accounts by using any popular accounting software: Creating a Company; Configure and Features settings; Creating Accounting Ledgers and Groups; Creating Stock Items and Groups; Vouchers Entry; Generating Reports - Cash Book, Ledger Accounts, Trial	40

	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.	
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Suggested Readings:

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

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

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

Open for all

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

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

Programme: B.Com.	Year: Fourth	Semester: Eight
Subject: Commerce		
Course Code: C010801T	Course Title: Managerial Economics	
Course outcomes: To acquaint the students with the Principles of Managerial Economics, Important theories and Concepts both Micro and Macro as Applicable in Business, Business Decision Making and Economy.		
Credits: 4		Core Compulsory / Elective: Compulsory
Max. Marks: 25+75		Min. Passing Marks:10+25
Total No. of Lectures: 60		
Unit	Topics	No. of Lectures
I	<i>Introduction and Demand Analysis:</i> Introduction, Meaning, Scope of Managerial Economics , Importance of the study of Managerial Economics, Major Functions of a Managerial Economist <i>Demand:</i> Meaning of Demand and Law of Demand, Exceptions to the Law of Demand, Kinds of Demand, Change in Demand, Concept of Elasticity of Demand, Factors Determining Elasticity of Demand, Degrees and Types of Elasticity of Demand Measurement of Elasticity of Demand.	15
II	<i>Production and Cost Analysis:</i> Introduction, Meaning of Production and Production Function, Cost of Production, Law of variable proportion. Returns to scale, Producer's Equilibrium. Consumer Behaviour: Cardinal and ordinal approaches to the derivation of the demand function <i>Cost:</i> Introduction, Types of Costs, Cost-Output Relationship: Cost Function, Cost-Output Relationships in the Short Run, and Cost-Output Relationships in the Long Run.	15
III	<i>Market Structure and Pricing:</i> Perfect Competition, Price-Output Determination under Perfect Competition, Monopoly, Price Discrimination under Monopoly, Bilateral Monopoly, Monopolistic Competition, Oligopoly, Collusive Oligopoly and Price Leadership, Duopoly, Pricing Policies, Objectives of Pricing Policies, Pricing Methods, Profit Maximization Model, Theory of growth of Firm.	15
IV	<i>Macro Economics Concepts:</i> National Income Concept, Profit: Nature, Concept and Theories Business Cycles, Measures to Control Business Cycles, Business Cycles and Business Decisions, Inflation: Meaning, Types, Causes and Effects, Deflation.	15

Suggested Readings:

1. Dornbusch, R. and S. Fischer Macro Economics , Publisher Tata McGraw Hill.
2. Oliver Blanchard Macro Economics, Pearson Education, LPE.
3. Mankiw, N. Gregory, Macro Economics, Macmillan
4. H.L Ahuja, Managerial Economics, S. Chand Publication
5. Mithani, D.M, Managerial Economics, Himalaya Publication, New Delhi
6. M.L Sharma, Managerial Economics, Sahitya Bhawan Publication

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

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

Open for all

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

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

Programme: B.Com.	Year: Fourth	Semester: Eight
Subject: Commerce		
Course Code: C010802T	Course Title: Organization Theory and Behavior	
Course outcomes: The purpose of this paper is to acquaint students with the understanding of the behavioral factors influencing their working in an organization.		
Credits: 4		Core Compulsory / Elective: Compulsory
Max. Marks: 25+75		Min. Passing Marks:10+25
Total No. of Lectures: 60		
Unit	Topics	No. of Lectures

I	<u>Organization & Organizational Behaviour:</u> Concept, Features, Types, Forms and Significance of Organization, Organizational Vs. Individual Goals and their Integration, Role of Positive Thinking in Organizations, Organizational Behaviour-Concept, Contributing Disciplines, Foundation, Challenges and Opportunities, Human Behaviour-Nature, Process and Models.	15
II	<u>Individual Behaviour:</u> Attitude-Types, Components, Importance, Theories. Personality- Determinants, Theories, Types, Perception – Process, Factors Influencing, Managerial Utility, Sensation Vs. Perception, Learning-Nature, Process, Factors Affecting, Importance for Managers, Motivation-Need, Theories and Types of Incentives and Precautions in their Use, Morale-Factors Influencing and Methods of Measurement.	15
III	<u>Group Behaviour:</u> Transactional Analysis-Levels of Self Awareness, Ego States, Uses of T.A., Group Dynamics-Meaning and Nature of Group, Formal Groups – Committee, Task Force and Quality Circle, Informal Groups-Causes of Formation, Managing Informal Groups, Individual Vs. Group Decision Making, Leadership-Nature, Significance and Styles, Theories, Providing Effective Leadership, Organizational Culture – Impact of Organizational Culture, Socio-Cultural Features of India and Its Impact.	15
IV	<u>Organization Conflict, Change and Development:</u> Organizational Conflicts-Positive and Negative Impact, Level of Organizational Conflicts-Individual Group and Organizational, Measures to minimize Conflict. Managing Change-Nature, Causes, Process and Chain Effect of Change, Resistance to Change-Individual and Organizational, Overcoming Resistance to Change, Change Models - Lewin's Three Step Model, Change Agents: Meaning and Nature, OD Interventions, Organizational Effectiveness-Concept and Approaches.	15
Suggested Readings: <ol style="list-style-type: none"> 1. B. Pandey & Shukla Sudhir, Sangathnatmak Vyavahar (in Hindi), Navman Publication, Aligarh 2. Rao VSP & Narayan P.S, Organization Theory & Behaviour 3. Aswathapa K, Organizational Behaviour Text & Cases 4. Newstromjoh & Keith Davis, Organizational Behaviour – Human Behaviour at work 5. Robin Stephen P., Organizational Behaviour – Concepts, Controversies, Applications. 6. Reviewed R.S., Human Relations and Organizational Behaviour 6. Prasad L.M., Organizational Behaviour <p>Note: Latest edition of the text books should be used.</p>		

This course can be opted as an elective by the students of following subjects: Open for all	
Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:	
Assessment and Presentation of Assignment	(04 marks)
Class Test-I (Objective Questions)	(04 marks)
Class Test-II (Descriptive Questions)	(04 marks)
Class Test-III (Objective Questions)	(04 marks)
Class Test-IV (Descriptive Questions)	(04 marks)
Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)	(05 marks)

Programme: B.Com.	Year: Fourth	Semester: Eight
Subject: Commerce		
Course Code: C010803T	Course Title: Advanced Statistical Analysis	
Course outcomes: The purpose of this paper is to make students aware of the advanced statistical tools and techniques and their application in business decisions.		
Credits: 4		Core Compulsory / Elective: Compulsory
Max. Marks: 25+75		Min. Passing Marks:10+25
Total No. of Lectures: 60		
Unit	Topics	No. of Lectures
I	Introduction: Structure of Decision Making Problem; Decision Making Environments; Decision Making under Uncertainty; Decision Making under Risk- Expected Monetary Value and Expected Monetary Loss Criteria. Probability-Classical, Relative and Subjective; Addition and Multiplication Probability Models; Conditional Probability; Bernoulli and Bayes Theorem;	15

	Binomial, Poisson and Normal Distributions-their Characteristics and Applications.	
II	Hypothesis Testing: Theory of Testing of Hypothesis-Statistics and Parameter, Statistical Hypothesis, Tests of Significance, Types of Errors in Testing of Hypothesis, Level of Significance-Confidence Interval and Confidence Limits, Two tailed and One tailed Tests, Standard Error and its Utility, Degrees of Freedom, Test Statistics, Critical Values, Acceptance and Rejection Regions; Procedure for Hypothesis Testing.	15
III	Parametric Tests: Difference Between Large and Small Sample Tests of Significance; Assumptions in Large Sample Theory; Tests of Significance in Attributes; Significance Tests in Large Variables and Significance Tests in Small Sample; Students t-Distribution-Assumptions and Applications; F-test; Analysis of Variance-Assumptions and its Applications.	15
IV	Non-Parametric Tests: Meaning and Characteristics of Non-Parametric Tests; Difference Between Parametric and Nonparametric Tests; Chi square Test-Assumptions, Conditions and Applications; Wilcoxon Matched Pairs Test; Mann Whitney Wilcoxon Test and Kruskal Wallis Test; Limitations of the Tests Hypotheses.	15

Suggested Readings:

1. Gupta S.P., Statistical Methods , Sultan Chand & Sons, New Delhi.
2. Patri Digamber, Statistical Methods, Kalyani Publishers, New Delhi.
3. Gupta B.N., Statistical Methods, Sahitya Bhawan, Agra.
4. Agrawal S.L, Business Statistics, Kalyani Publishers, New Delhi.
5. Bhardwaj S.L. & Agrawal S.P., Business Statistics, Kalyani Publishers, New Delhi.
6. Sancheti D.C., Kapoor V.K. and Mehta P.L., Business Methods, Sultan Chand & Sons, New Delhi
7. Singh D.N. and Agrawal S.P., Business Mathematics, Mishra Trading Corporation, Varanasi.
8. Patri Digamber and Patri D. N. , Business Mathematics, Kalyani Publishers, New Delhi.

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

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

Open for all

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

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

Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)	(05 marks)	
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Programme: B.Com.	Year: Fourth	Semester: Eight
Subject: Commerce		
Course Code: C010804T	Course Title: Strategic Management	
Course outcomes: The purpose of this paper is to make students aware of the importance, theories and methods of formulating and implementing strategies in organization.		
Credits: 4		Core Compulsory / Elective: Compulsory
Max. Marks: 25+75		Min. Passing Marks:10+25
Total No. of Lectures: 60		
Unit	Topics	No. of Lectures
I	<u>Strategy and Strategic Management:</u> Concept of Strategy and Strategic Management, Strategic Management Process, Levels of Strategy, Approaches to Strategic Decision Making, Organizational Vision and Mission, Objectives and Goals, Strategic Role of Board of Directors and Top Management, Importance of Strategic Management.	15
II	<u>Environmental Analysis and Diagnosis:</u> Analysis of Broad Environment – Environment Profile. Analysis of Operating Environment- Michael Porter’s Model of Industry Analysis, Competitors Analysis, Analysis of Strategic Advantage, SWOT, ETOP, PESTLE and QUEST Analysis.	15
III	<u>Strategic Intent and Functional Strategies:</u> Strategic options at corporate Level- Stability, Growth, Retrenchment, Combination and Defensive Strategy, Marketing, Production/Operations and R & D plans and Policies, HR and Financial Plans and Policies.	15

IV	<u>Strategy Implementation and Evaluation:</u> Strategic Implementation – Concept, Relationship between Strategic Formulation and Implementation, Strategic Evaluation and Control – Concept, Types of Strategic Control, Techniques of Strategic Evaluation and Control – Strategic and Operational Control, Evaluating Strategic Performance-Criteria and Problems.	15
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Suggested Readings:

- a. Kazami :Strategic Management & Business Policy.
- b. R. Srinivasana :Strategic Management.
- c. Lynch :Corporate Strategy.
- d. P. Subbarao :Business Policy and Strategic Management.
- e. Haberberg & Rieple :Strategic Management
- f. Hill & Jones :An Integrated approach to Strategic Management
- g. U.C. Mathur :Strategic Management.
- h. D.Acharya & A. Nanda :Strategic Management & Entrepreneurship
- i. Amita Mital :Cases in Strategic 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

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

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

Programme: B.Com.	Year: Fourth	Semester: Eight
Subject: Commerce		
Course Code: C010805P	Course Title: Digital Marketing (Practical)	
Course Outcomes: After completing this course a student will have:		

<ul style="list-style-type: none"> ✓ Ability to understand the concept of Digital Marketing along with the basic forms and norms of Digital Marketing. ✓ Ability to understand the terminologies associated with the field of Digital Marketing and control along with their relevance. ✓ Ability to identify the appropriate method and techniques of Digital Marketing for solving different problems. ✓ Ability to apply basic Digital Marketing principles to solve business and industry related issues and problems. ✓ Ability to understand the concept of Budgetary Control, Cash Flow Statement, Fund Flow Statement, Break Even Analysis etc. 		
Credits: 4		Core Compulsory / Elective: Compulsory
Max. Marks:		Min. Passing Marks:
Total No. of Practical Labs: 60		
Unit	Topics	No. of Hours
I	Introduction of the digital marketing, Digital vs. Real Marketing, Digital Marketing Channels, Creating initial digital marketing plan, Content management, SWOT analysis, Target group analysis.	15
II	Web design, Optimization of Web sites, MS Expression Web, Creating web sites, SEO Optimization, Writing the SEO content, Writing the SEO content, Google Ad Words- creating accounts, Google Ad Words- types.	15
III	Introduction to CRM, CRM platform, CRM models, CRM strategy, Introduction to Web analytics, Web analytics – levels, Introduction of Social Media Marketing, Social Media Marketing plan, Facebook Ads, Creating Facebook Ads, Ads Visibility, Business opportunities and Instagram options, Optimization of Instagram profiles, Integrating Instagram with a Web Site and other social networks, Keeping up with posts.	15
IV	Creating business accounts on YouTube, YouTube Advertising, YouTube Analytics, E-mail marketing, E-mail marketing plan, E-mail marketing campaign analysis, Keeping up with conversions, Digital Marketing Budgeting - resource planning, cost estimating, cost budgeting, cost control.	15

Suggested Readings:

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

Additional Resources :

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

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

Open for all

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

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

Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)	(05 marks)	
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Programme: M.Com.	Year: Fifth	Semester: Nine
Subject: Commerce		
Course Code: C010901T	Course Title: Corporate Tax-Planning and Management	
Course outcomes: To familiarize the students with major and latest provisions of the India tax laws and related judicial pronouncements pertaining to various assesses with a view to derive maximum possible tax benefits admissible under the law.		
Credits: 4		Core Compulsory / Elective: Compulsory
Max. Marks: 25+75		Min. Passing Marks:10+25
Total No. of Lectures: 60		
Unit	Topics	No. of Lectures
I	Introduction to tax planning and management: Concept of tax planning and management – Tax evasions and tax avoidance-Need and significance of tax planning and management-Tax Planning in respect of residential status.	15
II	Computation of Total Income and Tax Liability of Hindu and Undivided Family, Cooperative Societies and Companies (With reference to MAT).	15
III	Tax Planning: Company – Tax Planning with reference to House Property, Business and Profession, Capital Gain and Income from Other Source– Tax planning with respect to deductions, exemptions, Rebate, Relief, Concession and incentives (Problems focused on tax planning).	15
IV	Tax planning under various circumstances: Tax planning while setting up of a business-with reference to location, nature and form of organizations-Tax planning related to Special Economic Zones (SEZ) and Export Processing Zones (EPZ), ITR and TDS Return Filing Procedure.	15

Suggested Readings: <ol style="list-style-type: none"> 1. Singhanai V.K: Students' Guide to Income Tax; Taxmann, Delhi. 2. Agarwal B.K: Income Tax Law & Accounts: Nirupam Publication, Agra (Hindi and English) 3. Mehrotra H.C: Income Tax Law & Accounts; Sahitya Bhawan, Agra. (Hindi and English) 4. Girish Ahuja and Ravi Gupta: Systematic approach to income tax; Sahitya Bhawan Publications, New Delhi. (Hindi and English) <p>Note: Latest edition of the text books should be used.</p>	
This course can be opted as an elective by the students of following subjects: Open for all	
Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:	
Assessment and Presentation of Assignment	(04 marks)
Class Test-I (Objective Questions)	(04 marks)
Class Test-II (Descriptive Questions)	(04 marks)
Class Test-III (Objective Questions)	(04 marks)
Class Test-IV (Descriptive Questions)	(04 marks)
Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)	(05 marks)

Programme: M.Com.	Year: Fifth	Semester: Nine
Subject: Commerce		
Course Code: C010902T	Course Title: Management Information System	
Course outcomes: The purpose of this paper is to make students understand the particulars of presenting information before management for decision making.		
Credits: 4		Core Compulsory / Elective: Compulsory
Max. Marks: 25+75		Min. Passing Marks:10+25
Total No. of Lectures: 60		
Unit	Topics	No. of Lectures

I	<u>Management Information System:</u> Meaning, Elements, Characteristics, Objectives, Functions and Role of MIS. Principles of good MIS, Installation of MIS, Basic requirements of MIS, Implementation of MIS, Techniques of MIS, Problems in installation of MIS, Guidelines for making MIS effective.	15
II	<u>Development of System Analysis:</u> Definition of a System, System Analysis, Tools for making system analysis-Flowcharts, Decision table, Decision trees and simulation. System Design, Testing, System Evaluation, Types of information system-DPS, KPSS, OAS, DSS, EIS. Comparison of Human and Computer system.	15
III	<u>Information system for Decision making:</u> Meaning, Types of decisions, Decision making process, Basic information system related to Production, Finance, Human Resource and Marketing. Database Management System: Meaning, Characteristics, Objectives and Components, Types of database system.	15
IV	<u>Data Communication and Networking:</u> Meaning, Basic Elements of Communication, Data transmission modes, transmission channels, transmission media, Network Topologies-LAN, WAN, MAN and SAN. Base of MIS: Reporting-Meaning, Principles of Reporting, Methods of Reporting and Classification of Reports, Cyber-crime-ethical and social issues, Measures to deal with cyber crime.	15

Suggested Readings:

1. Bentley, Travol :MIS and Data Process
2. Banerjee, UK and Suchdeva :MIS-A new framework
3. Gordon & Davis :MIS, Conceptual foundation structure &Development
4. Gupta A.K. :MIS
5. Jawedlkar, W.S. :MIS 6.Jindal Aman :MIS
6. Kanter Jerome , :Management Oriented MIS
7. Kelker, S.A. : MIS-A concise study.
8. Murdic & Ross : Information system for modern Management
9. Murthy C.S.V. : MIS
15. Prasad LM & usha :MIS

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

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

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

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

Programme: M.Com.	Year: Fifth	Semester: Nine
Subject: Commerce		
Course Code: C010903T	Course Title: Research Methodology	
Course outcomes: The aim of this paper is to make students comprehend the fine details of international trade and the procedure involved in carrying out export and import transactions by a business entity.		
Credits: 4		Core Compulsory / Elective: Compulsory
Max. Marks: 25+75		Min. Passing Marks: 9+27
Total No. of Lectures: 60		
Unit	Topics	No. of Lectures
I	Introduction: Meaning and Objectives of Research; Process of Research; Types of Research; Research Approaches; Selection and Formulation of a Research Problem; Criteria of a Good Research Problem.	15
	Hypothesis and Research Design: Concept, Sources and Types of Hypotheses; Formulation of Hypothesis; Qualities of a Workable Hypothesis;	15

II	Usefulness of Hypothesis in Business Research; Uses of Research Design; Steps in Preparing a Research Design; Exploratory or Formulative Design; Descriptive and Diagnostic Design; Experimental Research Design; Research Design for Business Studies.	
III	Sampling and Data Sources: Characteristics of Good Sample; Principles of Sampling; Sampling Process; Probability and Non-probability Sampling; Techniques of Data Collection; Process of Data Collection through Observation and Schedule; Construction of Questionnaire; Interview Technique in Business Research; Choice between Primary and Secondary Data.	15
IV	Interpretation and Report Writing: Meaning and Importance of Interpretation; Pre-requisites of Interpretation; Errors in Interpretation; Essentials of a Good Research Report; Types of Reports; Layout of a Research Report; Writing up of the Report; Evaluating a Research Report.	15
Suggested Readings: <ol style="list-style-type: none"> 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 , Taxmann Publication. 4. Chawla, Deepak & Sodhi, Neena, —Research Methodology: Concepts & Cases , Vikas Publishing House, New Delhi. 5. Bhattacharya, D.K., —Research Methodology , , Excel Books. 6. Singh & Chand, - Business Research Methodology. <p>Note: Latest edition of the text books should be used.</p>		
This course can be opted as an elective by the students of following subjects: Open for all		
Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:		
Assessment and Presentation of Assignment		(10 marks)
Unit Test-I		(05 marks)

Programme: M.Com.	Year: Fifth	Semester: Nine
Subject: Commerce		
Course Code: C010904T	Course Title: Accounting for Managerial Decisions	
Course outcomes: The purpose of this paper is to make students familiar with the various accounting tools and techniques of evaluating financial performance of an organization.		
Credits: 4		Core Compulsory / Elective: Compulsory
Max. Marks: 25+75		Min. Passing Marks:10+25
Total No. of Lectures: 60		
Unit	Topics	No. of Lectures
I	<u>Introduction</u> : Meaning, Nature, Objectives, Scope, Techniques, Principles, Functions, Importance, Limitations of Management Accounting. , Managerial Accounting vs. Financial Accounting and Cost Accounting, Management Accountant-Role, Status, Functions and Responsibilities.	15
II	<u>Financial Statement Analysis</u> Meaning, Parties interested in financial statements, Essentials of a sound financial system, Importance of financial system, Analysis and Interpretation- Horizontal, Vertical, Comparative, Common Size Statement and Trend Analysis, Ratio Analysis – Meaning, Utility, Classification of Ratios-Profitability Ratio, Financial Position Ratio and Activity Ratio.	15
III	<u>Fund Flow and Cash Flow Statement</u> : Concept, Meaning of the Term Fund and Preparation of Fund Flow Statement, Preparation of Cash Flow Statement as per AS-3.	15
IV	<u>Reporting to Management</u> : Meaning, Objectives, Importance, Methods, Principles of Reporting, Kinds of Reports, Reporting at various management levels, Introduction to International Financial Reporting Standards (IFRS). Contemporary issues in management accounting (only introduction) – Activity based costing, Quality costing, Target costing, Life cycle costing and Value chain analysis.	15
Suggested Readings: 1. Anthony, Robert :Management Accounting 2. Bilrman, Haral Jr. Dyckman, Thoas, R. :Management Cost Accounting 3. Khan, M.Y. :Management Accounting 4. Khan & Jain :Management Accounting 5. Kulshreshtha :Management Accounting Concepts j& Cases 6. Lall, B.M. & Jain,I.C. :Management Accounting Principles and Practice 7. Maheshwari, S,N. :Management Accounting 8. Pandey, I.M. :Management Accounting 9. Sharma, R.K. :Management Accounting		

Note: Latest edition of the text books should be used.	
This course can be opted as an elective by the students of following subjects: Open for all	
Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:	
Assessment and Presentation of Assignment	(04 marks)
Class Test-I (Objective Questions)	(04 marks)
Class Test-II (Descriptive Questions)	(04 marks)
Class Test-III (Objective Questions)	(04 marks)
Class Test-IV (Descriptive Questions)	(04 marks)
Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)	(05 marks)

Programme: M.Com.	Year: Fifth	Semester: Ten
Subject: Commerce		
Course Code: C011001T	Course Title: Security Analysis and Portfolio Management	
Course outcomes: The purpose of this paper is to develop the know-how regarding investment in stock market instruments among students.		
Credits: 4		Core Compulsory / Elective: Compulsory
Max. Marks: 25+75		Min. Passing Marks:10+25
Total No. of Lectures: 60		
Unit	Topics	No. of Lectures
I	<u>Investment Management:</u> Meaning, Nature and Scope of Security Investment, Various Approaches for Investment Decisions, Investment Process, Various Attributes of Investment, Investment Environment - Instruments, Markets, Institutions and Services, Sources of Financial Information, Two-parameters framework,	15

	Understanding of return and risk of a security, Types of return and risk, Sources of risk.	
II	<p>Fundamental and Technical Analysis: Meaning and Scope of Fundamental Analysis, Features and Impact of Economic Indicators and Industry Level Factors, Company Analysis – Financial Performance and Forecasting, Intrinsic Value of Shares.</p> <p>Meaning and Significance of Technical Analysis, Technical Analysis vs. Fundamental Analysis, Traditional and Modern Tools of Technical Analysis, Various Forms of Efficient Market Hypothesis.</p>	15
III	<p>Portfolio Analysis: Security Risk and Return Vs. Portfolio Risk and Return, Components of Risks- Market Risk, Inflation Risk, Management Risk, Liquidity Risk, Business Risk, Financing Risk, Systematic Vs. Unsystematic Risks.</p> <p>Financial Derivatives: Concept and Types of Derivatives - Forward Contracts, Forward Prices and Spot Prices, Futures Contracts, Options, Swaps, Types of Traders: Hedgers, Speculators and Arbitrageurs, Derivatives Market in India.</p>	15
IV	<p>Portfolio Management : Selection and Management of Optimum Portfolio Under Markowitz Model, Sharpe Model, Capital Asset Pricing Model (CAPM) and Arbitrage Pricing Model, Portfolio Selection Under Risk-free Lending and Borrowing Assumptions, Portfolio Appraisal and Revision.</p>	15

Suggested Readings:

1. Avadhani, V.A. : Investment Management
2. Alexander, Gordon J. & Sharpe, : Fundamentals of Investment William, F.
3. Bhalla, V.K. : Investment Management
4. Chandra, Prasanna : The Investment Game
5. Fisher & Jordon : Security Analysis and Portfolio Management
6. Francis, Jack Clark : Investment Analysis and Management
7. Frederick, Anling : Investments
8. Markowitz, Harry, M. : Mean Variance Analysis in portfolio Choice and Capital Market
9. Sharpe, William : Capital Market in India
10. Srivastava, R.M. : Investment 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

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

Assessment and Presentation of Assignment	(04 marks)
Class Test-I (Objective Questions)	(04 marks)

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

Programme: M.Com.	Year: Fifth	Semester: Nine
Subject: Commerce		
Course Code: C011002T	Course Title: Behavioral Finance	
Course outcomes: The fundamental objective of this paper is to develop an understanding of common behavioural mistakes committed by investors and measures to rectify them to earn consistent returns in capital market.		
Credits: 4		Core Compulsory / Elective: Compulsory
Max. Marks: 25+75		Min. Passing Marks:10+25
Total No. of Lectures: 60		
Unit	Topics	No. of Lectures
I	Introduction to Behavioral Finance: Concept, origin, establishments, features, objectives, scope, importance and limitations of behavioral finance; standard finance vs. behavioral finance; efficient market hypothesis; capital market anomalies; contribution of Herbert Simon, Daniel Kahneman, Richard Thaler, Robert Shiller and Gary Becker.	15
II	Indian Capital Market- Operational Framework: Concept, history, kinds, benefits, trading procedure, Indian capital market-investment pattern; Capital market rise vs. crash; Bombay stock exchange; National stock exchange; trading in equity derivatives; online trading.	15
III	Behavioral and Cognitive Biases: Concept, meaning, nature, causes, impact, types- overconfidence, herd bias, anchoring bias, confirmation bias, loss aversion, framing bias, hindsight bias, status quo bias, automation bias, recency bias, fundamental attribution error, ostrich effect, gambler’s fallacy, sunk cost fallacy, mental accounting, familiarity bias, self serving bias and prospect theory; tips for overcoming cognitive bias.	15

IV	<p>Neurofinance and Market Bubbles: Concept of Neurofinance, investment decision model, neural process in investment decisions, tools of Neurofinance, prospects of Neurofinance; History of stock market bubbles, identification and classification of market bubbles, causes of market bubbles, investor behavior during market bubbles and trading strategies during market bubbles.</p> <p>Value Investing and Financial Therapy: Concept, features, importance, models and strategies of value investing; Financial Therapy-issues damaging financial health of Indian families, global financial therapy scenario, financial therapy as a profession; Cognitive Behavioral Therapy (CBT)-behavioral disorders in capital market investors, types and benefits of CBT.</p>	15
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Suggested Readings:

1. Behavioral Finance: Psychology, Decision-Making, and Markets", by Ackert and Deaves.
2. Understanding Behavioral Finance by Ackert
3. The Psychology of Investing by John R. Nofsinger, Pearson Prentice Hall, (4th Edition)
4. What Investors Really Want - Learn the lessons of behavioral Finance, Meir Statman, McGraw-Hill
5. Handbook of Behavioral Finance – Brian R. Bruce ➤ Behavioral finance - Wiley Finance - Joachim Goldberg, Rüdiger von Nitzsch
6. Plous, Scott, 1993, The Psychology of Judgment and Decision Making, Ch 10-15
7. Shleifer, Andrei, 2000, Are Financial Markets Efficient?, Chapter 1 in Inefficient Markets, Oxford University Press.
8. Ackert, L., and R. Deaves, 2010, Behavioral Finance: Psychology, Decision-Making and Markets, South-Western Cengage Learning, Mason, Ohio.
9. Nofsinger, J. R., 2001, Investment Madness, Prentice Hall.
10. Mitchell, O. S., and S. P. Utkus, eds., 2004. Pension Design and Structure: New Lessons from Behavioral Finance (Oxford University Press, New York, New York).
11. Shleifer, Andrei (2000): Inefficient Markets: An Introduction to Behavioral Finance, Oxford University Press, Oxford.
12. Montier, James (2002): Behavioural Finance, John Wiley & Sons, New York.

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

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

Open for all

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

Assessment and Presentation of Assignment	(04 marks)
Class Test-I (Objective Questions)	(04 marks)
Class Test-II (Descriptive Questions)	(04 marks)

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

Programme: M.Com.	Year: Fifth	Semester: Ten
Subject: Commerce		
Course Code: C011003T	Course Title: International Finance and Financial Services	
Course outcomes: The objective of this paper is to make students aware of the requirements and procedure associated with international financial decisions and the significance of financial services in financial management of business.		
Credits: 4		Core Compulsory / Elective: Compulsory
Max. Marks: 25+75		Min. Passing Marks:10+25
Total No. of Lectures: 60		
Unit	Topics	No. of Lectures
I	<u>Foreign Exchange Market</u> : Structure and Participants; Types of Transactions; Arbitrage; PPP Theory; Covered Interest Parity; Option Forwards; Forward Swaps; Computation of Foreign Exchange Rate - Exchange Rate Quotations; Methods of Forecasting Exchange Rate; Forward Quotations; Foreign Exchange Market in India; Inter Bank Forward Dealing, Cross Rates.	15
II	<u>International Capital Markets</u> : Development of International Capital Market; Euro Credit Markets; Euro-Currency Loan; ADR and GDR Issues; Domestic vs. Foreign Equity Investment; Cross Border Diversification; International CAPM.	15
III	<u>Mutual Fund and Venture Capital</u> : Meaning, Types, Emergence of MFs in India and Abroad and Constitution of MFs; Functions and Working of Asset Management Company and Mutual Funds; Venture Capital - Meaning, Origin, Growth and Functions of Venture Capital Funds/Companies in India; Operation of VCFs; Organization of Venture Capital Funds. <u>Leasing and Factoring etc.</u> : Concepts and Essential Features; Types of Lease Agreements; Factoring vs. Forfaiting and Bill Discounting – Concepts and Mechanism; Advantages and Performance in India.	15

IV	<u>Merchant Banking and Underwriting</u> : Origin and Growth in India; Services Rendered by Merchant Bankers; Code of Conduct for Merchant Bankers; Issue Management Services; Corporate Restructuring and Project Financing; Meaning and Recent Trends in Underwriting in India.	15
	<u>Credit Rating and Custodial Services</u> : Meaning, Scope and Importance; Credit Rating Process; Credit Rating - Indian Scenario; Symbols Adopted by Indian Credit Rating Agencies; Credit Rating of Economies; Debt Securitization - Meaning and Importance; Process and Mechanism; Pricing of Securitization Instruments; Role of Special Purpose Vehicle (SPV); Depositories and Custodial Services in India.	
Suggested Readings: <ol style="list-style-type: none">1. Apte, P.G. : International Financial Management, Tata McGraw Hill, New Delhi,2. Buckley, Adrian : Multinational Finance, Prentice Hall, New Delhi.3. Eitman, D.K. and A.I. Stenehill : Multinational Business Cash Finance, Addison Wesley, New York.4. Henning, C.N., W Piggot and W.H. Scott : International Financial Management, McGraw Hill, International Edition.5. Levi, Maurice D : International Finance, McGraw-Hill, International Edition.6. Rose Peter S. and Donal R. Fraser, Financial Institutions, Business Publications, Texas.7. Hamptan, JJ, Financial Decision Making – Concepts, Problems and Cases, Prentice Hall, New Delhi.8. Wellous , Philip, Banks and Specialised Financial Inter mediaries, in Development, OECD, Paris.9. Lovelock, Chriotopher, H, Managing Services : Marketing Operations and Human Resources, Prentice Hall, New Delhi.10. M.Y. Khan, Financial Services, Tata Mcgraw Hill Publication Co., New Delhi. <p>Note: Latest edition of the text books should be used.</p>		
This course can be opted as an elective by the students of following subjects: Open for all		
Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:		
Assessment and Presentation of Assignment		(04 marks)
Class Test-I (Objective Questions)		(04 marks)
Class Test-II (Descriptive Questions)		(04 marks)
Class Test-III (Objective Questions)		(04 marks)
Class Test-IV (Descriptive Questions)		(04 marks)
Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)		(05 marks)

Programme: M.Com.		Year: Fifth	Semester: Ten
Subject: Commerce			
Course Code: C011004T		Course Title: Industrial Relations and Labour Legislations	
Course outcomes: The purpose of this paper is to acquaint students with the significance of industrial relations in human resource development and the prominent labour legislations created in this regard.			
Credits: 4		Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75		Min. Passing Marks:10+25	
Total No. of Lectures: 60			
Unit	Topics	No. of Lectures	
I	<u>Industrial Relation in India and Emerging Challenges:</u> Industrial Relation in India -Evolution of Industrial Relations; Approaches to Industrial Relations; Contextual and Constitutional Framework; Industrial Relations Strategy; Future of Industrial Relations in India; Emerging Challenges-Emerging Trends in Industrial Relations in an Era of Globalization. <u>Trade Unionism and Collective Bargaining:</u> Trade Unions-Historical Evolution and Types of Unions; Growth and Development of Unions; Functions of Unions; National Level Federations; Trade Unions Act, 1926 and Recent Amendments; Collective Bargaining-Perspective, Concept, Stages and Prerequisites for Collective Bargaining Process; Types of Collective Bargaining Contracts.	15	
II	<u>Grievance Redressal and Discipline Mechanisms :</u> Discipline Mechanisms- Judicial Approach to Discipline; Misconduct; Disciplinary Proceedings; Domestic Enquiries; Charge-sheets; Conduct of Enquiry and Award of Punishments; Grievance and Redressal-Approaches and Nature of Grievances; Causes; Procedure and Grievance Redressal Mechanisms. <u>Industrial Conflict and Regulations of Industrial Disputes:</u> Industrial Conflict-Nature of Conflicts and its Manifestations; Data Analysis; Labour Administration Machinery; Instruments of Economic Coercion; Strikes; Lockouts Inter Industry Propensity for Strikes; Strike Patterns; Arbitration; Conciliation; Adjudication; Regulations of Industrial Disputes-Contextual Framework, Object, Scheme, Industrial and Individual Disputes; Participants in Industrial Dispute; Settlement of Disputes,	15	

III	<p><u>Factories Act, 1948</u> : Object and Scope of the Act; Key Definitions; Rights of Workers; Provisions Regarding Health, Safety and Welfare of the Workers; Working Hours, Leave, Penalties and Procedures.</p> <p><u>Industrial Disputes Act, 1947</u> : Object and Scope of the Act; Key Definitions; Authorities for Prevention and Settlement of Disputes; Strikes and Lock-outs; Unfair Labour Practices and Penalties.</p> <p><u>Payment of Wages Act, 1936</u>: Object of the Act; Key Definitions; Rules for Payment of Wages; Deductions from Wages; Enforcement of the Act.</p>	15
IV	<p><u>Minimum Wages Act, 1948</u>: Object and Scope of the Act; Key Definitions; Fixation and Revision of Minimum Rates of Wages; Fixing Hours of Normal Working Day; Enforcement of the Act.</p> <p><u>The Apprentices Act, 1961</u>: Salient Features and Main Provisions.</p> <p><u>Workmen's Compensation Act, 1923</u> : Object and Scope of the Act; Key Definitions; Rules Regarding Workmen's Compensation; Theory of Notional Extension; Occupational Diseases; Commissioners and Appeals.</p>	15
<p>Suggested Readings:</p> <ol style="list-style-type: none">1. Industrial Relations - Ramaswamy2. Industrial Relations - T. V. Rao3. Industrial Relations - Memoria4. Industrial Relations – Sharma <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: Open for all</p>		
<p>Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:</p>		
Assessment and Presentation of Assignment		(04 marks)
Class Test-I (Objective Questions)		(04 marks)
Class Test-II (Descriptive Questions)		(04 marks)
Class Test-III (Objective Questions)		(04 marks)

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

Programme: M.Com.	Year: Fifth	Semester: Ten
Subject: Commerce		
Course Code: C011005T	Course Title: Performance and Compensation Management	
Course outcomes: The basic aim of this paper is to develop the knowledge of various performance management metrics in business organizations and decisions regarding determination of employee compensation.		
Credits: 4		Core Compulsory / Elective: Compulsory
Max. Marks: 25+75		Min. Passing Marks:10+25
Total No. of Lectures: 60		
Unit	Topics	No. of Lectures
I	<u>Compensation:</u> Concept, Role and Parts of Compensation; Objectives of Compensation; Planning; Economic and Behavioural Issues in Compensation. <u>Compensation Structure:</u> Components of Pay Structure in India; Wage Policy in India-Minimum Wage; Fair Wage and Living Wage; Pay Commissions and Wage Boards; Job Evaluation and Internal Equity.	15
II	<u>Methods of Wage Payment</u> : Tune; Piece and Incentive Systems of Wage Payment; Stock Options; Fringe Benefits and Bonus System.	15
III	<u>Profit Sharing and Co-partnership</u> : Concepts; Objectives; Forms/Levels; Merits and Demerits.	15
IV	<u>Emerging Issues</u> : Tax Planning for Salaried/Wage Earners; Job Related; Performance Related and Competency Related Compensation; Comparative International Compensation.	15
Suggested Readings: 1. DewakarGoel, PERFORMANCE APPRAISAL AND COMPENSATION MANAGEMENT, PHI Learning, New Delhi. 2. Richard.I. Henderson, COMPENSATION MANAGEMENT IN A KNOWLEDGE BASED WORLD, Prentice Hall India, New Delhi.		

3. Richard Thrope & Gill Homen, STRATEGIC REWARD SYSTEMS, Prentice Hall India, New Delhi.	
4. Michael Armstrong & Helen Murlis, HAND BOOK OF REWARD MANAGEMENT, Crust Publishing House	
Note: Latest edition of the text books should be used.	
This course can be opted as an elective by the students of following subjects: Open for all	
Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:	
Assessment and Presentation of Assignment	(04 marks)
Class Test-I (Objective Questions)	(04 marks)
Class Test-II (Descriptive Questions)	(04 marks)
Class Test-III (Objective Questions)	(04 marks)
Class Test-IV (Descriptive Questions)	(04 marks)
Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)	(05 marks)

Programme: M.Com.	Year: Fifth	Semester: Ten
Subject: Commerce		
Course Code: C011006T	Course Title: Manpower Planning and Social Security	
Course outcomes: The key objective of this paper is to develop the understanding of successful manpower planning among students and the various social security measures required in this regard.		
Credits: 4		Core Compulsory / Elective: Compulsory
Max. Marks: 25+75		Min. Passing Marks:10+25
Total No. of Lectures: 60		
Unit	Topics	No. of Lectures
I	Introduction: Concept, Objectives and Scope of Labour Welfare; Types of Labour Welfare-Statutory and Non-Statutory; Agencies of Labour Welfare Work.	15
II	Social Security: Concept, Need and Significance of Social Security; Types of Social Security; Social Assistance and Social	15

	Insurance. Structure Functions and Roles of International Labour Organization (ILO).	
III	Executive Development: Concept, Need and Significance of Executive Development; Objective of Executive Development Programmes; Steps in the Organization of an Executive Development Programme; On-the-Job and Off-the-Job Methods/Techniques of Executive Development; Executive Development in India after Liberalization.	15
IV	HRD Audit: Concept, Components and Process of Performance Management; Assessment Centres and 360 Degree Performance Appraisal; Concept and Significance of Potential Appraisal and Development; HRD Audit -Concept and Key Audit Areas.	15
Suggested Readings: <ol style="list-style-type: none"> 1. Koontz and O'Donnel : Essentials of Management. 2. Dala, Ernest : Management - Theory and Practice. 3. Bagar : Principles of Management. 4. Dinkar pagare : Business Management. 5. Sherikar and Sheriekar : Principle and Practice of Management. 6. Human Resource Management - Dr. C.B. Gupta - Sultan and Sons. 7. Personnel & Human Resource Management - P. Subba Rao - Himalaya Publishing House. 8. Human Resource and Personnel Management - K. Aswathappa - Tata Mc Graw Hill Publishing Co. Ltd. 9. Personnel Management & Human Resources - C.S. Venkata Rathnam & B.K. Srivastava. TMPL. 10. Dynamics of Industrial Relations - Dr. C.B. Memoria, Dr. Satish Memoria & S.V. Gankar - Himalaya Publishing House. <p>Note: Latest edition of the text books should be used.</p>		
This course can be opted as an elective by the students of following subjects: Open for all		
Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:		
Assessment and Presentation of Assignment		(04 marks)
Class Test-I (Objective Questions)		(04 marks)
Class Test-II (Descriptive Questions)		(04 marks)
Class Test-III (Objective Questions)		(04 marks)
Class Test-IV (Descriptive Questions)		(04 marks)
Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)		(05 marks)

Programme: M.Com.		Year: Fifth	Semester: Ten
Subject: Commerce			
Course Code: C011007T		Course Title: Services and Retail Marketing	
Course outcomes: The basic objective of this paper is to make students aware of the need and significance of service and retail marketing framework in India.			
Credits: 4		Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75		Min. Passing Marks:10+25	
Total No. of Lectures: 60			
Unit	Topics		No. of Lectures
I	Introduction: Concept, Characteristics and Importance of Services; Development of Services Marketing; Concept of Services Marketing; Role of Marketing in Services Organization; Services Marketing Mix; Technological Developments in Services Marketing; International Services Marketing – A Brief Discussion Only.		15
II	Services Market and Marketing: Application of Marketing Research in Services Marketing; Services Marketing Research Process; Collection of Services Marketing Information; Strategic Marketing Process for Services; Services Marketing Planning; Internal Marketing – Concept and Components and Marketing Planning and Implementation.		15
III	Services Product and Pricing: Service Product Concept; Service Attributes; Life Cycle Concept of Services; New Service Development; Positioning the Services; Service Pricing – Factors Influencing Service Pricing; Services Pricing Policies; Steps in Pricing Strategy for Services.		15
IV	Services Distribution and Promotion: Accessibility and Availability; Location–Factors Considered; Promotion–Goals of Internal and External Communication; Promotion Mix – Advertising, Personal Selling, Sales Promotion and Publicity; Media Choice and Selection; Managing Promotional Efforts; Role of Employees in Services Marketing; Process and Physical Evidence.		15
Suggested Readings: 1. Zeithaml, V.A. & Bitner, M.J. : Services Marketing 2. 2-Lovelock, Christopher : Services Marketing 3. 3-Jha. S.M. : Services Marketing 4. 4-Verma, H.V. : Services Marketing, Text and Cases 5. 5-Balaji.B. : Services Marketing and Management 6. 6-Chowdhary Nimit & Chowdhary, M. : Marketing of Services 7. 7-Ravi Shankar : Services Marketing 8. 8-Apte, Govind : Services Marketing			

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

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

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

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

Programme: M.Com.	Year: Fifth	Semester: Ten
Subject: Commerce		
Course Code: C011008T	Course Title: Industrial and Rural Marketing	
Course outcomes: the chief aim of this paper is to adequately develop the knowledge of industrial and rural marketing framework in India and the importance of rural and industrial marketing in India's development.		
Credits: 4		Core Compulsory / Elective: Compulsory
Max. Marks: 25+75		Min. Passing Marks:10+25
Total No. of Lectures: 60		
Unit	Topics	No. of Lectures
I	<u>Agricultural Consumers and Markets</u> : Nature and Types of Rural Consumers; Buying Behaviour of Rural Consumers; Types of Rural Markets; Classification of Rural Products; Development in the Area of Rural Products.	15
	<u>Pricing and Distribution of Rural Products</u> : Factors Affecting the Pricing of Rural Products; Problems Involved in Pricing of Rural Products; Retail Prices and Farm Prices; Fluctuation in the	

	Prices of Agricultural Products; Prices in Competitive Markets; Channels of Distribution for Agricultural Products; Whole Selling and Retailing; Transportation and Storage.	
II	<p><u>Creating Demand for Rural Products:</u> The Role of Promotion in Increasing Demand; Advertising of Rural Products; Rural Cooperatives and their Problems; Government and Agricultural Marketing.</p> <p><u>Commodity Marketing:</u> Dairy Marketing; Grain Marketing; Herbs Marketing; Live Stock Marketing; Cotton Marketing; Marketing of Processed Food; Recent Developments in Rural Marketing in India.</p>	15
III	<p><u>Industrial Buyer and Market Segmentation</u> : Types and Characteristics of Industrial Buyers; Major Types of Industrial Buyers; Major Types of Industrial Buying Decisions; Stages in Industrial Buying Process; Participants in Industrial Buying Process; Industrial Market Segmentation – Concept and Bases; Market Segmentation Strategy for New Industrial Products.</p> <p><u>Industrial Product and Pricing</u> : Concept and Types of Industrial Products; Product Life Cycle; Product Portfolio Analysis; New Product Development Process; Causes of New Industrial Product Failures; Industrial Product Pricing – Objectives and Factors; Formulation of Pricing Strategy for Industrial Products; Pricing Methods.</p>	15
IV	<p><u>Industrial Distribution Channels and Promotion</u> : Types of Industrial Distribution Channels; Push and Pull Strategy; Types of Industrial Middlemen; Developing Industrial Marketing Communication Programme; Industrial Marketing Promotion Mix – Personal Selling, Sales Promotion, Advertising and Publicity.</p> <p><u>Marketing of Industrial Products in India</u> : Marketing of Natural Raw Materials; Marketing of Component Parts and Process Materials; Marketing of Installations; Marketing of Accessory/Equipments; Marketing of Operating Supplies.</p>	15
<p>Suggested Readings:</p> <ol style="list-style-type: none"> 1. Industrial Marketing: A Process of Creating and Maintaining Exchange by Krishnamacharyulu Csg, Lalitha R, Publisher: Jaico Book House 2. Industrial Marketing by Ghosh, Publisher: Oxford University Press 3. Industrial Marketing 2e by K. K. Havaldar, Publisher: Tata McGraw-Hill Publishing Company limited 4. Industrial Marketing Management by Govindarajan, Publisher: Vikas Publishing House Pvt Ltd. 5. Industrial Marketing by Phadtare M. T, Publisher: Prentice Hall of India Private Limited 6. Industrial Marketing Text Book: ICMR 7. C. S. G. Krishnamacharyulu, Lalitha Ramakrishnan, Rural Marketing: Text and Cases, Pearson Education, 2009. 8. Pradeep Kashyap, Rural Marketing, 3e Perason Education, 2016. 9. Balram Dogra and Karminder Ghuman, Rural Marketing, TMH, 2009. 10. Sanal Kumar Velayudhan, Rural Marketing, 2e Sage publications, 2012. 		

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

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

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

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

Programme: M.Com.	Year: Fifth	Semester: Ten
Subject: Commerce		
Course Code: C011009T	Course Title: International Marketing	
Course outcomes: The central aim of this paper is to make students clearly understand the requirements and preconditions of global marketing and the manner in which it can help in India's development.		
Credits: 4		Core Compulsory / Elective: Compulsory
Max. Marks: 25+75		Min. Passing Marks:10+25
Total No. of Lectures: 60		
Unit	Topics	No. of Lectures
I	Introduction: Concept, Scope and Significance of Global Marketing; International Marketing vs. Domestic Marketing; Factors Affecting Global Marketing Tasks; Stages of International Marketing Involvement; Multinational Corporations and their Role in Global Marketing.	15
II	International Marketing Decisions: Market Selection and Entry Decisions; Product Strategy for Global Markets – Standardization	15

	Vs. Adoption; Branding Decisions; Developing New Products for Global Market; International Pricing – Concept, Significance, Factors and Methods; Counter-trade as a Pricing Tool – Types of Counter-trade Problems; Involved in Counter-trading; Dumping.	
III	International Distribution System: Channel of Distribution Structures; Distribution Patterns; International Channel of Distribution Alternatives; Factors Affecting Choice of Channels; Locating, Selecting and Motivating Channel Members; International Logistics; Foreign Freight Forwarder; International Advertising – Challenges Involved in International Advertising; Media Planning and Factors Considered in it; International Communication Process; International Advertising and Internet.	15
IV	International Organization Structure and Control: Structures and Alternatives of Organization Structure; Choice Criteria; Financial Requirements for International Marketing; Coordination and Control of International Marketing Operations; Cooperative International Marketing–Main Features, Objectives, Advantages and Limitations.	15
Suggested Readings: <ol style="list-style-type: none"> 1. Cateora P.R. & Graham J.L. : International Marketing 2. Jain, Subhash C. : International Marketing Management 3. Terpstra, V& Sarathy, R : International Marketing 4. Onkvisit, S & Shaw, J.J. : International Marketing: Analysis and Strategy 5. Czinkota, M.R. & Ronkainen, I.A. : International Marketing 6. Cherunilam, F : International Marketing 7. Sahai, I.M. : International Marketing 8. Mishra, Arvind K. : Fundamentals of International Marketing 9. Sahai, I.M. : Antarasriya Vipanan 10. Jain, S.C. : Antarasriya Vipanan <p>Note: Latest edition of the text books should be used.</p>		
This course can be opted as an elective by the students of following subjects: Open for all		
Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:		
Assessment and Presentation of Assignment		(04 marks)
Class Test-I (Objective Questions)		(04 marks)
Class Test-II (Descriptive Questions)		(04 marks)
Class Test-III (Objective Questions)		(04 marks)
Class Test-IV (Descriptive Questions)		(04 marks)

Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)	(05 marks)	
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Programme: Pre- Ph.D. Course Work		
Subject: Commerce		
Course Code:	Course Title: Contemporary Issues in Accounting Research	
Course Outcomes: The Purpose of this course is to make students aware of the details of the core areas and emerging issues in the field of Accounting Research.		
Credits: 2	Core Compulsory/Elective: Compulsory	
Max. Marks: 100	Min. passing Marks: 55	
Total No. of Lectures: 30		
Unit	Topics	No. of Lectures
I	Introduction, Objectives, Advantages and Applicability of Accounting Standards and IFRS, Accounting for MSMEs, Ration and Credit Analysis.	07
II	Elementary study of- Human resource’s accounting, Inflation Accounting, Value Added Statement, Corporate social reporting, Interim reporting, Statistical Methods for Analysis of data.	07
III	Forensic Accounting, Value Based Reporting, Mental Accounting, Accounting Information System, Auditors' independence and financial reporting quality	07
IV	Tax Accounting, Tax consideration for CSR and IPR, Real Estate and Foreign Direct Investment, International Tax Planning, Tax Audits and Due Diligence.	09

	Suggested Readings: <ol style="list-style-type: none"> 1. Jain & Narang, "Advanced Accounts", Jain Book Agency, 18th Edition, Reprint (2014) 2. Shukla, M.C., Grewal T.S. & Gupta, S.C., Advanced Accounts: S. Chand & Co. 3. Maheshwari S.N. & Maheshwari S. K, "A text book of Accounting for Management", Vikas Publication, 10th Edition (2013) 	
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	4. Shukla, S..M., Financial Accounting, Edition: 51st, Sahitya Bhawan Publications, 2017 5. Gupta. R.L and Shukla, M.C., “Principles of Accountancy”, S. Chand& Company Ltd., (2011)	
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Programme: Pre- Ph.D. Course Work		
Subject: Commerce		
Course Code:	Course Title: Contemporary Issues in Financial Research	
Course Outcomes: The Purpose of this course is to make students aware of the details of the core areas and emerging issues in the field of Accounting Research.		
Credits: 2	Core Compulsory/Elective: Compulsory	
Max. Marks: 100	Min. passing Marks: 55	
Total No. of Lectures: 30		
Unit	Topics	No. of Lectures
I	Primary market & Secondary market; Regulation of Indian Securities Market; Stock Market Volatility. Current Research in Finance; Survey of Research; Problem and Hypotheses Formulation in Finance.	07
II	Performance Evaluation and Portfolios; Derivatives Market in India, Sources of Data; Behavioral Aspect of Finance, Statistical Methods for Analysis of Data.	07
III	Empirical Finance, Cryptocurrency and Blockchain Technology, Fintech and Financial Intermediation, Disruptive financial modeling, Financial Analytics.	07
IV	International Finance, international money market, international banking, exchange rate determination and purchasing power parity, effects of financial globalization, as well as financial risk management methodologies.	09
	Suggested Readings: 1. Brealey, Richard A and Steward C. Myers : Corporate Finance, McGraw Hill, Int.Ed., New York. 2. Chandra, Prasanna : Financial management, Tata Mc Graw Hill, Delhi. 3. Hampton, John : Financial Decision Making, Prentice Hall, Delhi. 4. Pandey, I.M. : Financial Management, Vikas Publishing House, Delhi. 5. Van Horne, J.C. and J.M. Wachowicz Jr. : Fundamentals of Financial Management, Prentice-Hall, Delhi.	

Programme: Pre- Ph.D. Course Work		
Subject: Commerce		
Course Code:	Course Title: Contemporary Issues in Marketing Research	
Course Outcomes: The Purpose of this course is to make students aware of the details of the core areas and emerging issues in the field of Accounting Research.		
Credits: 2	Core Compulsory/Elective: Compulsory	
Max. Marks: 100	Min. passing Marks: 55	
Total No. of Lectures: 30		
Unit	Topics	No. of Lectures
I	Introduction to Research in Marketing; Current Research in Marketing; Problem Formulation for Marketing Research; Structuring Hypotheses & Research Designs.	07
II	Data Collection Methods; Consumer Behavior; Statistical Methods for Analysis of Data; Applications of Analytical Techniques in Marketing Studies.	07
III	Content Marketing, Affiliate Marketing, Acquisition Marketing, Omnichannel Marketing, Search Engine Marketing, User-generated Content, AI in Marketing.	07
IV	International Marketing, Understanding Cultural Differences, Brand Awareness, Localization, Global Strategy, Competitive advantage, Global Innovation, Green Marketing.	09

	Suggested Readings: <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. 	
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	5. Kumar, Arun & N. Meenakshi, Marketing Management, Vikas Publications. (Hindi and English)	
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Programme: Pre- Ph.D. Course Work		
Subject: Commerce		
Course Code:	Course Title: Contemporary Issues in Human Resource Research	
Course Outcomes: The Purpose of this course is to make students aware of the details of the core areas and emerging issues in the field of Accounting Research.		
Credits: 2	Core Compulsory/Elective: Compulsory	
Max. Marks: 100	Min. passing Marks: 55	
Total No. of Lectures: 30		
Unit	Topics	No. of Lectures
I	Introduction to Research in Management and Organizational Behavior; Current Research in HRM; Problem Formulation in Management Research; Hypotheses & Research Designs.	07
II	Methods of Analysis with an Emphasis on Techniques of Analysis of Qualitative Data; Applications of Analytical Techniques in human Resource Management Studies.	07
III	Employee Engagement, Performance Management, Remote and Hybrid Work, Employee Experience, Mental Health Support, Skill-based Hiring, Employee Retention.	07
IV	HR Analytics, HR Technology Platforms, Digital HR Transformation, Upskilling and Reskilling Program, Agile Workforce Planning, HR Accounting and Audit.	09
	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.	