

Scheme of Instructions

of

Bachelor of Commerce

(Based on NEP-2020)

(Effective from the academic session 2022-2023)

Faculty of Management
Invertis University
NH-24, Bareilly-Lucknow Highway, Bareilly

Teaching and Evaluation Scheme

B.Com First year

(Effective from Session 2022-2023)

Semester-I											
S N	Lecture Type	Course Type	Course Code	Course Name	L	T	P	MSM	ESM	Total	Credit
1	Theory	Major	C010101T	Business Organisation	5	1	0	25	75	100	6
2	Theory	Major	C010102T	Business Statistics	5	1	0	25	75	100	6
3	Theory	Major	C010103T	Business Communication	5	1	0	25	75	100	6
			C010104T	Introduction to Computer Application							
4	Theory	Vocational	V-I	Vocational Course from Table-A	3	0	0	60	40	100	3
5	Theory	Co-Curricular	Z010101	Food, Nutrition and Hygiene	2	0	0	25	75	100	2
Total					20	3	0	160	340	500	23
Semester-II											
1	Theory	Major	C010201T	Business Management	5	1	0	25	75	100	6
2	Theory	Major	C010202T	Financial Accounting	3	1	0	25	75	100	4
3	Practical	Major	C010203P	Computerized Accounting	0	0	2	25	75	100	2
4	Theory	Major	C010204T	Essentials of E-Commerce	5	1	0	25	75	100	6
			C010205T	Business Economics							
5	Theory	Minor-1		Course offered by other faculty from Table-B	4	0	0	25	75	100	4
6	Theory	Vocational	V-II	Vocational Course from Table-A	3	0	0	60	40	100	3
7	Theory	Co-Curricular	Z020201	First Aid and Health	2	0	0	25	75	100	2
Total					22	3	2	210	490	700	27
Semester-III											
S N	Lecture Type	Course Type	Course Code	Course Name	L	T	P	MSM	ESM	Total	Credit
1	Theory	Major	C010301T	Company Law	5	1	0	25	75	100	6
2	Theory	Major	C010302T	Cost Accounting	5	1	0	25	75	100	6
3	Theory	Major	C010303T	Business Regulatory Framework	5	1	0	25	75	100	6
			C010304T	Inventory Management							
4	Theory	Vocational	V-III	Vocational Course from Table-A	3	0	0	60	40	100	3
5	Theory	Co-Curricular	Z030301	Human Values and Environment Studies	2	0	0	25	75	100	2
Total					20	3	0	160	340	500	23

Semester-IV											
S N	Lecture Type	Course Type	Course Code	Course Name	L	T	P	MSM	ESM	Total	Credit
1	Theory	Major	C010401T	Income Tax Law and Accounts	5	1	0	25	75	100	6
2	Theory	Major	C010402T	Fundamentals of Marketing	3	1	0	25	75	100	4
3	Practical	Major	C010403P	Digital Marketing	0	0	2	25	75	100	2
4	Theory	Major	C010404T	Fundamentals of Entrepreneurship	5	1	0	25	75	100	6
			C010405T	Tourism and Travel Management							
5	Theory	Minor-2		Course offered by other faculty from Table-B	4	0	0	25	75	100	4
6	Theory	Vocational	V-IV	Vocational Course from Table-A	3	0	0	60	40	100	3
7	Theory	Co-Curricular	Z040401	Physical Education and Yoga	2	0	0	25	75	100	2
Total					22	3	2	210	490	700	27

Semester-V											
1	Theory	Major	C010501T	Corporate Accounting	4	1	0	25	75	100	5
2	Theory	Major	C010502T	Goods and Services Tax	4	1	0	25	75	100	5
3	Theory	Major	C010503T	Business Finance	4	1	0	25	75	100	5
			C010504T	Principles and Practices of Insurance							
			C010505T	Monetary theory and Banking in India							
4	Practical	Major	BI050501	Industrial Training	0	0	0	25	75	100	4
5	Theory	Co-Curricular	Z050501	Analytic Ability and Digital Awareness	2	0	0	25	75	100	2
Total					18	4	0	150	450	600	26

Semester-VI											
S N	Lecture Type	Course Type	Course Code	Course Name	L	T	P	MSM	ESM	Total	Credit
1	Theory	Major	C010601T	Accounting for Managers	4	1	0	25	75	100	5
2	Theory	Major	C010602T	Auditing	4	1	0	25	75	100	5
3	Practical	Major	C010603R	Comprehensive Viva	0	0	0	0	100	100	5
4	Theory	Major	C010604T	Financial Institutions and Market	4	1	0	25	75	100	5
			C010605T	Human Resource Management							
			C010606T	Business Ethics and Corporate Governance							
5	Practical	Major	BP060601	Project Work	0	0	2	25	75	100	4
6	Theory	Co-Curricular	Z060601	Communication Skills and Personality Development	2	0	0	25	75	100	2
Total					14	3	2	125	475	600	26

Table-A
List of Vocational Courses

L	T	P	Credit
1	0	2	3

S.No.	Code	Vocational Course Name	Nature
1	VOI001	Introduction of MS – Office (MS Word, MS Excel, MS Power Point)	Independent
2	VOI002	Mathematical Software- MATLAB, SPSS, Mathematica, Maple, LaTeX (Anyone)	Independent
3	VOI003	MS Office and Networking	Independent
4	VOI004	Intellectual Property Rights (IPR)	Independent
5	VOI005	Basic Computer Skill	Independent
6	VOI006	Fundamentals of Digital Marketing	Independent
7	VOI007	Banking and Finance	Independent
8	VOI008	Comprehensive Program on Stock Market	Independent
9	VOI009	Chemical Technology & Society	Independent
10	VOI010	Pharmaceutical Chemistry	Independent
11	VOI011	Aquarium and fish keeping	Independent
12	VOI012	Apiculture	Independent
13	VOI013	Sericulture	Independent
14	VOI014	Retail Management	Independent
15	VOI015	Ethnobotany	Independent
16	VOP001	Handling of Electrical and Electronic Products.	Progressive
17	VOP002	Yoga Science	Progressive
18	VOP003	Multimedia and Animation	Progressive
19	VOP004	Agribusiness Management	Progressive
20	VOP005	Computer Office Management	Progressive
21	VOP006	Public Relation officer	Progressive
22	VOP007	Technology Advancement Bootcamp	Progressive
23	VOP008	Electronics Technician	Progressive
24	VOP009	Domestic Data Entry Operator	Progressive
25	VOP010	Yoga Instructor	Progressive

Note: Vocational course will be opted in I, II, III and IV Semester

Table-B
List of Minor Courses offered by Faculty of Management
(For students of other faculty)

L	T	P	Credit
4	0	0	4

S.No.	Code	Minor Course
1	FMS001	Fundamentals of Digital Marketing
2	FMS002	Finance for Non-Finance Executives
3	FMS003	Managerial Economics
4	FMS004	Organisational Behaviour
5	FMS005	Principles of Marketing
6	FMS006	Banking & Insurance

Note: Minor courses will be opted in II and IV Semester

PROGRAMME OUTCOMES (POs)

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(PSOs)

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

FIRST YEAR
DETAILED SYLLABUS FOR
CERTIFICATE
IN
COMMERCE

C010101T: Business Organization

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	
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 Organisation. 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 Organisation: Sole Proprietorship, Partnership, Joint Stock Companies & Co-operatives and their Characteristics, relative merits and demerits, Difference between Private and Public Company, Concept of One Person Company.		23
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 Combination. Rationalisation: Meaning, Characteristics, Objectives, Principles, Merits and demerits, Difference between Rationalisation and Nationalisation.		20

Suggested Readings

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

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

C010102T: Business Statistics

Programme: B.Com.		Year: First	Semester: First
Subject: Commerce			
Course Code: C010102T		Course Title: Business Statistics	
Course Outcomes: The purpose of this paper is to inculcate and analytical ability among the students.			
Credits: 6		Core Compulsory / Elective: Compulsory	
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) SultanChand & Sons, New Delhi. Note: Latest edition of the text books should be used.			

C010103T: Business Communication

Programme: B.Com.		Year: First	Semester: First
Subject: Commerce			
Course Code: C010103T		Course Title: Business Communication	
Course Outcomes: To acquire skills in reading, writing, comprehension and communication, and also to use electronic media for business communication.			
Credits: 6		Core Compulsory / Elective: Elective	
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. 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.		21
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
<p>Suggested Readings:</p> <ol style="list-style-type: none"> 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 <p>Note- Latest edition of the text books should be used.</p>		

C010104T: Introduction to Computer Application

Programme: B.Com.		Year: First	Semester: First
Subject: Commerce			
Course Code: C010104T		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: 6		Core Compulsory / Elective: Elective	
Total No. of Lectures: 90			
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.		22
II	Relevance of Data Base Management Systems and Interpretations of Applications; DBMS system Network, Hierarchical and relational database, application of DBMS systems.		21
III	Data Base Language, database package, Basics of data processing; Data Hierarchy and Data file structure, Data files organizations; Master and Transaction file. Program development cycle, Management of data, processing systems in Business organization.		25
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 & WAN.		22
Suggested Readings: 1. Gill, N. S, “Handbook of Computer Fundamentals”, Khanna Publishing House, Delhi 2. Shrivastava” Fundamental of Computer& Information Systems” (Wiley Dreamtech) 3. Leon A and Leon M., “Introduction to Computers” (Vikas, 1st Edition). 4. R.S. Salaria, “Computer Fundamentals”, Khanna Publishing House, Delhi. 5. Norton P., “Introduction to Computers”, (TATA McGraw Hill) 6. Leon “Fundamentals of Information Technology”, (Vikas) 7. Ravichandran, A., “Computers Today”, Khanna Publishing House, Delhi. 8. Sinha, P.K., “Computer Fundamental”, BPB Publications (Hindi and English) 9. Laudon & Laudon, “Management Information System” Note- Latest edition of the text books should be used.			

Z010101T: Food, Nutrition and Hygiene

Programme: B.Com.	Year: First	Semester: First
Subject: Commerce (Co-Curricular)		
Course Code: Z010101T	Course Title: Food, Nutrition and Hygiene	
Course Outcomes: <ul style="list-style-type: none">• To learn the basic concept of the Food and Nutrition• To study the nutritive requirement during special conditions like pregnancy and lactation• To learn meal planning• To learn 100 days Nutrition Concept• To study common health issues in the society• To learn the special requirement of food during common illness		
Credits: 2		Core Compulsory / Elective: Compulsory
Total No. of Lectures: 30		
Unit	Topics	No. of Lectures
I	Concept of Food and Nutrition: (a) Definition of Food, Nutrients, Nutrition, Health, balanced Diet (b) Types of Nutrition- Optimum Nutrition, under Nutrition, Over Nutrition (c) Meal planning- Concept and factors affecting Meal Planning (d) Food groups and functions of food	8
II	Nutrients: Macro and Micro RDA, Sources, Functions, Deficiency and excess of (a) Carbohydrate (b) Fats (c) Protein (d) Minerals Major: Calcium, Phosphorus, Sodium, Potassium Trace: Iron, Iodine, Fluorine, Zinc (e) Vitamins Water soluble vitamins: Vitamin B, C Fat soluble vitamins: Vitamin A, D, E, K (f) Water (g) Dietary Fiber	7
III	1000 days Nutrition: (a) Concept, Requirement, Factors affecting growth of child (b) Prenatal Nutrition (0 - 280 days): Additional Nutrients' Requirement and risk factors during pregnancy (c) Breast / Formula Feeding (Birth – 6 months of age) Complementary and Early Diet (6 months – 2 years of age)	8
IV	Community Health Concept: (a) Causes of common diseases prevalent in the society and Nutrition requirement in the following: Diabetes Hypertension (High Blood Pressure) Obesity Constipation Diarrhea Typhoid (b) National and International Program and Policies for improving Dietary Nutrition (c) Immunity Boosting Food	7
Suggested Readings: 1. Singh, Anita, “Food and Nutrition”, Star Publication, Agra, India, 2018. 2. 1000 Days-Nutrition_Brief_Brain-Think_Babies_FINAL.pdf 3. https://pediatrics.aappublications.org/content/141/2/e20173716 4. https://www.ncbi.nlm.nih.gov/pmc/articles/PMC5750909/ 5. Sheel Sharma, Nutrition and Diet Therapy, Peepee Publishers Delhi, 2014, First Edition Note- Latest edition of the text books should be used.		

C010201T: Business Management

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:		
<div>1. Ability to understand the concept of Business Management along with the basic laws and norms of Business Management.</div> <div>2. Ability to understand the terminologies associated with the field of Business Management and control along with their relevance.</div> <div>3. Ability to identify the appropriate method and techniques of Business Management for solving different problems.</div> <div>4. Ability to apply basic Business Management principles to solve business and industry related problems.</div> <div>5. Ability to understand the concept of Planning, Organising, Direction, Motivation and Control etc.</div>		
Credits: 6	Core Compulsory / Elective: Compulsory	
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. Organisation: 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
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. and Sherlekar, V.S, "Modern Business Organization & Management Systems Approach Mumbai", Himalaya Publishing House, (2000). 4. Bhusan Y. K., "Business Organization", Sultan Chand & Sons, (1970). 5. Jagdish Prakash, "Business Organistaton and Management", Kitab Mahal publishers, (1997). 6. Agarwal K.K., "Business Organisation and Management". 7. Joshi, G.L., "Vyavasayik Sanghathan Evam Prabandha". 8. Prasad, Jagdish, "Vyavasayik Sanghathan Evam Prabandha". 9. Shukla, Sudhir, "Vyavasayik Sanghathan Evam Prabandha". 10. Shukla, Sudhir, "Management Concept & Principles". 11. Yadav, Pankaj, Business Management, Neel Kamal Prakashan, Delhi. <p>Note- Latest edition of the text books should be used.</p>		

C010202T: Financial Accounting

Programme: B.Com.		Year: First	Semester: Second
Subject: Commerce			
Course Code: C010202T		Course Title: Financial Accounting	
Course Outcomes: The objective of this paper is to help students to acquire conceptual knowledge of fundamentals of accounting and to impart skills for recording various kinds of business transactions.			
Credits: 4		Core Compulsory / Elective: Compulsory	
Total No. of Lectures: 60			
Unit	Topics		No. of Lectures
I	Shri Kalyan Subramani Aiyar (K.S. Aiyar) 1859-1940 known as father of Accountancy in India. Nature and scope of Accounting, Generally Accepted Accounting Principles: Concepts and Conventions, Indian and International Accounting Standards. Accounting Mechanics: Double Entry System, Preparation of Journal, Ledger and Trial Balance, Profit and Loss A/c, Balance Sheet, Concept of Income and its Measurement.		12
II	Royalty Accounts : Accounting Records for Royalty in the books of Landlords and Lessee, Recoupment of Shortworking, Sub - lease, Short working Reserve Account, Nazarana. Hire Purchase Account: Accounting Records in the Books of Hire Purchaser and Vendor, Different Methods of Calculation of Interest and Cash Price, Maintenance of Suspense Account, Payment of Premium, Default in Payment and Partial Returns of Goods. Installment Payment System : Difference between Hire Purchase and Installment Payment System. Accounting Records in the book of Purchaser & Vendor, Interest suspense account.		15
III	Departmental Accounts: Meaning, Objects and Importance, Advantage, Methods of Departmental Accounts, Final Accounts of Non Corporate Departmental Business, Allocation of Indirect Expenses. Branch Accounts: Meaning and Objectives of Branch Account, Importance and Advantages, Classification of Branches, Accounting of Branch Accounts under various Methods.		15
IV	Insolvency Accounts: Meaning, Circumstances of Insolvency, Procedure of Declaring Insolvency, Preparation of Statement of Affairs and Deficiency Account. Voyage Accounts : Meaning & Preparation of Voyage Accounts		18

Suggested Readings:

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

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

C010203P: Computerised Accounting (Practical)

Programme: B.Com.		Year: First	Semester: Second
Subject: Commerce			
Course Code: C010203P		Course Title: Computerised Accounting (Practical)	
Course Outcomes: The purpose of this paper is provide to knowledge of accounting with computer.			
Credits: 2		Core Compulsory / Elective: Compulsory	
Total No. of Practical Labs: 30			
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.		4
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.		4
III	Computerised Accounting Systems: Computerized Accounts by using any popular accounting software: Creating a Company; Configure and Features settings; Creating Accounting Ledgers and Groups; Creating Stock Items and Groups; Vouchers Entry; Generating Reports - Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet, Funds Flow Statement, Cash Flow Statement Selecting and shutting a Company; Backup and Restore data of a Company.		22
Suggested Readings:			
1. Computerized Accounting System for B.Com. by Ajay Sharma and Manoj Bansal			
2. Computerized Accounting System by Neeraj Goyal and Rohit Sachdeva			
3. Computer Based Accounting by C Mohan Luneja, Sandeep Bansal and Rama Bansal			
4. Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Textand Cases. McGraw-Hill Education, 13 th 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.			

C010204T: Essentials of E-commerce

Programme: B.Com.		Year: First	Semester: Second
Subject: Commerce			
Course Code: C010204T		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: 6		Core Compulsory / Elective: Elective	
Total No. of Lectures: 90			
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.		20
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.		25
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.		30
IV	Applications in Governance: EDI in Governance; E Government; E Governance Applications of TheInternet, Concept of Government-to-Business, Business-to-Government and Citizen-to- Government; E-Governance models; Private Sector Interface in E Governance.		15
Suggested Readings: 1. Pt Joseph of E-Commerce Are Indian Perspective PHP Learning Private Limited 2. Nidhi Dhawan Introduction to E-Commerce International Book House PrivateLimited 3. Manali- Danielle Internet and Internet Engineering Tata McGraw-Hill New Delhi 4. Pandey- Concept of E-Commerce, S.K. Kataria and Sons (Hindi and English) Note- Latest edition of the text books should be used.			

C010205T: Business Economics

Programme: B.Com.		Year: First	Semester: Second
Subject: Commerce			
Course Code: C010205T		Course Title: Business Economics	
Course Outcomes: 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	
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, Income, 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 Ridge 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, Modern Theory, Wage: Meaning, Determination of Wage Rate Under Perfect Competition and Monopoly, Rent concept: Modern Theories of Rent: Interest concept- and Theories of Interest Profit- Concept And Theories Of Profit.		16

Suggested Readings:

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

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

Z020201: First Aid and Health

Programme: B.Com.		Year: First	Semester: Second
Subject: Commerce (Co-Curricular)			
Course Code: Z020201		Course Title: First Aid and Health	
Course Outcomes: <ul style="list-style-type: none">• Learn the skill needed to assess the ill or injured person.• Learn the skills to provide CPR to infants, children and adults.• Learn the skills to handle emergency child birth• Learn the Basic sex education help young people navigate thorny questions responsibly and with confidence.• Learn the Basic sex education help youth to understand Sex is normal. It's a deep, powerful instinct at the core of our survival as a species. Sexual desire is a healthy drive.• Help to understand natural changes of adolescence• Learn the skill to identify Mental Health status and Psychological First Aid			
Credits: 2		Core Compulsory / Elective: Compulsory	
Total No. of Lectures: 30			
Unit	Topics		No. of Lectures
I	A. Basic First Aid: <ul style="list-style-type: none">• Aims of first aid & First aid and the law.• Dealing with an emergency, Resuscitation (basic CPR).• Recovery position, Initial top to toe assessment.• Hand washing and Hygiene• Types and Content of a First aid Kit• Dressings and Bandages.• Fast evacuation techniques (single rescuer).• Transport techniques. B. First AID Technique: <ul style="list-style-type: none">• Dressings and Bandages.• Fast evacuation techniques (single rescuer).• Transport techniques. C. First aid related with respiratory system : <ul style="list-style-type: none">• Basics of Respiration.• No breathing or difficult breathing, Drowning, Choking, Strangulation and hanging• Swelling within the throat, Suffocation by smoke or gases and Asthma. D. First aid related with Heart, Blood and Circulation: <ul style="list-style-type: none">• Basics of The heart and the blood circulation.• Chest discomfort, bleeding. E. First aid related with Wounds and Injuries: <ul style="list-style-type: none">• Type of wounds, Small cuts and abrasions• Head, Chest, Abdominal injuries• Amputation, Crush injuries, Shock		10

	F. First aid related with Bones, Joints Muscle related injuries: <ul style="list-style-type: none"> • Basics of The skeleton, Joints and Muscles. • Fractures (injuries to bones) 	
II	G. First aid related with Nervous system and Unconsciousness: <ul style="list-style-type: none"> • Basics of the nervous system. • Unconsciousness, Stroke, Fits – convulsions – seizures, Epilepsy. H. First aid related with Gastrointestinal Tract: <ul style="list-style-type: none"> • Basics of The gastrointestinal system. • Diarrhea, Food poisoning. I. First aid related with Skin, Burns: <ul style="list-style-type: none"> • Basics of The skin. • Burn wounds, Dry burns and scalds (burns from fire, heat and steam). • Electrical and Chemical burns, Sun burns, heat exhaustion and heatstroke. • Frost bites (cold burns), Prevention of burns, Fever and Hypothermia. J. First aid related with Poisoning: <ul style="list-style-type: none"> • Poisoning by swallowing, Gases, Injection, Skin J. First aid related with Bites and Stings • Animal bites, Snake bites, Insect stings and bites K. First aid related with Sense organs: <ul style="list-style-type: none"> • Basic of Sense organ. • Foreign objects in the eye, ear, nose or skin. • Swallowed foreign objects. L. Specific emergency satiation and disaster management: <ul style="list-style-type: none"> • Emergencies at educational institutes and work • Road and traffic accidents. • Emergencies in rural areas. • Disasters and multiple casualty accidents. • Triage. N. Emergency Child birth:	10
III	Basic Sex Education : <ul style="list-style-type: none"> • Overview, ground rules, and a pre-test • Basics of Urinary system and Reproductive system. • Male puberty — physical and emotional changes • Female puberty — physical and emotional changes • Male-female similarities and differences • Sexual intercourse, pregnancy, and childbirth • Facts, attitudes, and myths about LGBTQ+ issues and identities • Birth control and abortion • Sex without love — harassment, sexual abuse, and rape • Prevention of sexually transmitted diseases 	5

IV	<p>Mental Health and Psychological First Aid:</p> <ul style="list-style-type: none"> • What is Mental Health First Aid? • Mental Health Problems in the India • The Mental Health First Aid Action Plan • Understanding Depression and Anxiety Disorders • Crisis First Aid for Suicidal Behavior & Depressive symptoms • What is Non-Suicidal Self-Injury? • Non-crisis First Aid for Depression and Anxiety • Crisis First Aid for Panic Attacks, Traumatic events • Understanding Disorders in Which Psychosis may occur • Understanding Substance Use Disorder • Crisis First Aid for Overdose, Withdrawal • Using Mental Health First Aid 	5
<p>Suggested Readings:</p> <ol style="list-style-type: none"> 1. Indian First Aid Mannual-https://www.indianredcross.org/publications/FA-manual.pdf 2. Red Cross First Aid/CPR/AED Instructor Manual https://mhfa.com.au/courses/public/types/youthedition4 3. Finkelhor, D. (2009). The prevention of childhood sexual abuse. Durham, NH: Crimes Against Children Research Center. www.unh.edu/ccrc/pdf/CV192. pdf 4. Kantor L. & Levitz N. (2017). Parents' views on sex education in schools: How much do Democrats and Republicans agree? PLoS ONE, 12 (7): e0180250. 5. Orenstein, P. (2016). Girls and sex: Navigating the complicated new landscape. New York, NY: Harper. 6. Schwiegershausen, E. (2015, May 28). 7. The Cut. www.thecut.com/2015/05/most-women-are-catcalled-before-they-turn-17.html • Wiggins, G. & McTighe, J. (2008). Understanding by design. Alexandra, VA: ASCD. 8. https://marshallmemo.com/marshall-publications.php#8 		
<p>Suggested equivalent online courses:</p> <ol style="list-style-type: none"> 1. https://www.redcross.org/take-a-class/first-aid/first-aid-training/first-aid-online 2. https://www.firstaidforfree.com/ 3. https://www.coursera.org/learn/psychological-first-aid 4. https://www.coursera.org/learn/mental-health 		

**SECOND YEAR
DETAILED SYLLABUS FOR
DIPLOMA
IN
COMMERCE**

C010301T: Company Law

Programme: B.Com.		Year: Second	Semester: Third
Subject: Commerce			
Course Code: C010301T		Course Title: Company Law	
Course outcomes: The objective of this course is to provide basic knowledge of the provisions of the Companies Act 2013 along with relevant cases.			
Credits: 6		Core Compulsory / Elective: Compulsory	
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, WindingUp- 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 2 nd Edition Himalaya Publishing House Note- Latest edition of the text books should be used.			

C010302T: Cost Accounting

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	
Total No. of Lectures: 90			
Unit	Topics		No. of Lectures
I	Introduction: Nature, Scope and Advantages of Cost Accounting, Installation of Costing System, Difference between Cost and Financial Accounting, Classification of Costs. Material: Purchase, Storage and Control of Material, Stock Levels, Inventory, Control Techniques. Methods of pricing Material		20
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 text books should be used.			

C010303T: Business Regulatory Framework

Programme: B.Com.		Year: Second	Semester: Third
Subject: Commerce			
Course Code: C010303T		Course Title: Business Regulatory Framework	
Course outcomes: The objective of this course is to provide a brief idea about the framework of Indian Contract Act,1872 and Sale of Goods Act,1930.			
Credits: 6		Core Compulsory / Elective: Elective	
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; Actionable Claims.		25
IV	Negotiable Instrument Act: Cheque, Promissory Note,Bill of Exchange, Crossing of Cheque, Dishonour of Cheque, holder 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.			

C010304T: Inventory Management

Programme: B.Com.	Year: Second	Semester: Third
Subject: Commerce		
Course Code: C010304T	Course Title: Inventory Management	
Course outcomes: After completing this course a student will have:		
<ul style="list-style-type: none">• Ability to understand the concept of Inventory Management along with the basic laws and axioms of Inventory Management.• Ability to understand the terminologies associated with the field of Inventory management and control along with their relevance.• Ability to identify the appropriate method and techniques of Inventory management for solving different problems.• Ability to apply basic Inventory management principles to solve business and industry related problems• Ability to understand the concept of Working Capital Management, Demand Analysis and Obsolescence.		
Credits: 6		Core Compulsory / Elective: Elective
Total No. of Lectures: 90		
Unit	Topics	No. of Lectures
I	Inventory Management: Concept, meaning, Inventory Management Process, Why inventory management is important? Principles of Inventory Management, How to improve inventory management, Perpetual inventory system, What are inventory costs, Role of Inventory Management, Methods of Inventory Management, Benefits of good Inventory Management.	22
II	Concept and Valuation of Inventory: Concept and Objectives of Inventory, Need for holding Inventory, Planning and controlling Inventory levels, Effects of excess inventory on business, Product Classification, Product Coding, Lead Time, Replenishment Methods.	26
III	Management of Working Capital: Concept, Meaning, Classification, Factors determining Working Capital requirements, Sources of Working Capital, Need of Working Capital, Working Capital Ratio- current ratio, quick ratio, absolute liquid ratio, cash ratio and working capital turnover ratio.	24

IV	Inventory Control: Concept and Meaning of Inventory Control, Objectives, Importance and Essentials of Inventory Control, Types of Inventory, Techniques of Inventory Control – EOQ, ROP, ABC, VED, JIT, Determination of Inventory levels, Impact of Inventory Inaccuracy, Disposal of Obsolete and Scrap items, Reasons for Obsolescence, Control of Obsolescence, Control of Scrap.	18
<p>Suggested Readings:</p> <ol style="list-style-type: none"> 1. Muller M. (2011), Essentials of Inventory Management, AMACON. 2. Narayan P. (2008), Inventory Management, Excel Books. 3. Gopalkrishnan P. (1977), Materials Management, PHI Learning Pvt. Ltd. 4. Chitale A.K. & Gupta R.C. (2014), Materials Management, PHI Learning Pvt.Ltd. 5. Chapman Stephen (2017), Introduction to Materials Management, Pearson Publishing. <p>Note- Latest edition of the text books should be used.</p>		

Z030301: Human Values and Environment Studies

Programme: B.Com.		Year: Second	Semester: Third
Subject: Commerce (Co-Curricular)			
Course Code: Z030301		Course Title: Human Values and Environment Studies	
<p>Course outcomes:</p> <p>The mission of the course on Human Values and Environmental Studies is to create morally articulate solutions to be truthful and just and to become responsible towards humanity. The course seeks to establish a continuous interest in the learners to improve their thought process with intent to develop a new generation of responsible citizens capable of addressing complex challenges faced by the society due to disruptions in human interactions effecting human values. This course works towards</p> <ul style="list-style-type: none">• Building fundamental knowledge of the interplay of markets, ethics, and law,• Look at various challenges faced by individual to counter unethical issues• Look at core concepts for business ethics• Look at core concepts of anti-corruption• Look at core concepts for a morally articulate solution evolver to management issues in general,• Issues of sustainable development for a better environment.• To know how environmental degradation has taken place.			
Credits: 2		Core Compulsory / Elective: Elective	
Total No. of Lectures: 30			
Unit	Topics		No. of Lectures
I	<p>Human Values: Introduction- Values, Characteristics, Types ,Developing Value system in Indian Organisation , Values in Business Management , Value based Organisation , Trans – cultural Human values in Management. Swami Vivekananda's philosophy of Character Building, Gandhi's concept of Seven Sins, APJ Abdul Kalam view on role of parents and Teachers.</p> <p>Human Values and Present Practices: Issues, Corruption and Bribe , Privacy Policy in Web and Social Media, Cyber threats ,Online Shopping etc. Remedies, UK Bribery Act, Introduction to sustainable policies and practices in Indian Economy.</p> <p>Principles of Ethics:</p> <p>Secular and Spiritual Values in Management- Introduction- Secular and Spiritual values, features, Levels of value Implementation, Features of Spiritual Values</p> <p>Corporate Social Responsibility- Nature, Levels, Phases and Models of CSR, Corporate Governance. CSR and Modern Business Tycoons Ratan Tata, Azim Premji and Bill Gates.</p>		7

II	<p>Holistic Approach in Decision making: Decision making, The decision making process, The Bhagavad Gita: Techniques in Management , Dharma and Holistic Management.</p> <p>Discussion through Dilemmas: Dilemmas in Marketing and Pharma Organisations, Moving from Public to Private – monopoly context , Dilemma of privatisation, Dilemma on liberalization, Dilemma on social media and cyber security , Dilemma on Organic food , Dilemma on standardization ,Dilemma on Quality standards. Case Studies</p>	8
III	<p>Ecosystem: Concept, structure & functions of ecosystem: producer, consumer, decomposer, food web, food chain, energy flow, Ecological pyramids Conservation of Biodiversity- In-situ & Ex- situ conservation of biodiversity Role of individual in Pollution control Human Population & Environment Sustainable Development India and UN Sustainable Development Goals Concept of circular economy and entrepreneurship</p>	7
IV	<p>Environmental Laws: International Advancements in Environmental Conservation Role of National Green Tribunal Air Quality Index 8 Importance of Indian Traditional knowledge on environment Bio assessment of Environmental Quality Environmental Management System Environmental Impact Assessment and Environmental Audit</p>	8
<p>Suggested Readings:</p> <ol style="list-style-type: none"> 1. A foundation course in Human Values and Professional Ethics by RR. Gaur, R. Sangal et.al 2. JUSTICE: What's the Right Thing to Do? Michael J. Sandel. 3. Human Values by A. N. Tripathi New Age International 4. Environmental Management by N.K. Uberoi 5. https://www.un.org/sustainabledevelopment/sustainable-development-goals/ 6. https://www.india.gov.in/my-government/schemes 7. https://www.legislation.gov.uk/ukpga/2010/23/contents 8. Daniel Kahneman, Thinking, Fast and Slow; Allen Lane Nov 2011 ISBN: 9780141918921 <p>Note- Latest edition of the text books should be used.</p>		

C010401T: Income Tax Law and Accounts

Programme: B.Com.		Year: Second	Semester: Fourth
Subject: Commerce			
Course Code: C010401T		Course Title: Income Tax Law and Accounts	
Course outcomes: It enables the students to know the basics of Income Tax Act and its implications			
Credits: 6		Core Compulsory / Elective: Compulsory	
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
Suggested Readings: 1. Singhania 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.			

C010402T: Fundamentals of Marketing

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

IV	<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, speciality 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>	15
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Suggested Readings:

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

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

C010403P: Digital Marketing (Practical)

Programme: B.Com.	Year: Second	Semester: Fourth
Subject: Commerce		
Course Code: C010403P	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: 2		Core Compulsory / Elective: Compulsory
Total No. of Practical Labs: 30		
Unit	Topics	No. of Lectures
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	4
II	Web design: Optimization of Web sites, MS Expression Web, Creating web sites, SEO Optimization, Writing the SEO content, Google Ad Words- creating accounts, Google Ad Words- types.	6
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.	10
IV	Creating business accounts on YouTube: YouTube Advertising, YouTube Analytics, E-mail marketing, Email marketing plan, E-mail marketing campaign analysis, Keeping up with conversions, Digital Marketing Budgeting - resource planning, cost estimating, cost budgeting, cost control.	10

Suggested Readings:

1. Chaffey, D, F.E. Chadwick, R. Mayer, and K. Johnston (2015). Internet Marketing: Strategy, Implementation, and Practice. Pearson India
2. Frost, Raymond D., Alexa Fox, and Judy Strauss (2018). E- Marketing. Routledge
3. Gupta, Seema (2018). Digital Marketing. McGraw Hill Education (India) Private Ltd.
4. Kapoor, Neeru. E-Marketing, Pinnacle learning
5. Kotler, Philip, Hermawan Kartajaya, 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.

C010404T: Fundamentals of Entrepreneurship

Programme: B.Com.	Year: Second	Semester: Fourth
Subject: Commerce		
Course Code: C010404T	Course Title: Fundamentals of Entrepreneurship	
Course outcomes: After completing this course a student will have:		
<ul style="list-style-type: none">• Ability to understand the concept of Entrepreneurship along with the basic laws and practices of Entrepreneurship.• Ability to understand the terminologies associated with the field of Entrepreneurship along with their relevance.• Ability to identify the appropriate functions and qualities of Entrepreneur for solving different problems.• Ability to apply basic Entrepreneurship principles to solve business and industry related problems.• Ability to understand the concept of Life Small Business, Raising of Funds and EDP.		
Credits: 6		Core Compulsory / Elective: Elective
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 Business, Role of Financial Institutions in Financing of Small Business, Infrastructural Facilities, Legal Requirements for Establishment of New Unit, Entrepreneurial Consultancy Process and Methods	16

Suggested Readings:

1. Desai, Vasant, “Dynamics of Entrepreneurial Development and Management”, Himalaya Publishing House
2. Desai, Vasant, “Management of Small Scale Industry”, Generic
3. Drucker, 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, Udai & Ven, “Developing Entrepreneurship book on Learning System”
7. Agrawal, R.C., ‘Udyamita Vikas’(Hindi) 8. Khanka, S.S. “Entrepreneurship Development”, S. Chand & Company

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

C010405T: Tourism and Travel Management

Programme: B.Com.		Year: Second	Semester: Fourth
Subject: Commerce			
Course Code: C010405T		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: 6		Core Compulsory / Elective: Elective	
Total No. of Lectures: 90			
Unit	Topics		No. of Lectures
I	Introduction to Travel: Meaning and definitions of tourism, traveler, excursionist, tourists- objectives, nature and classification of tourism and tourists, Growth and Development of Tourism. Forms of Tourism: Inbound Outbound, Domestic and International.		15
II	The Modern Tour Industry: Package Tours- Custom Tours- Tour wholesalers- Types of Package tours, Independent Package, Hosted Tour, Escorted Tour, Sightseeing Tour Group, Incentive and Convention Tour- Man Market Package Holidays- Types of Tour Operations: Specialist Tour Operators, Specialist Tour Operators, Tour Operators reliance on other organization.		25
III	Tour Operations and Documentation: Functions, Sources of Income. How to set up a Travel Agency: Procedures for approval of a Travel Agency and Tour Operator. Travel Documentation: Passports- various types and requirements- Procedure to apply for Passports, VISA- various types and requirements, Documents required for Foreigners to visit India, Health Check Documents and Process for Encashment of Foreign Currency.		30
IV	Impact of Tourism and Tourism Organizations: Tourism Impacts: Economic impact, Social Impact, Cultural Impact and Environmental Impact- Strategies to overcome or reduce the negative Impact of Tourism. Objectives, Functions of- United Nations World Tourism Organization (UNWTO), World Travel and Tourism Council (WTC), Pacific Asia Travel Association (PATA), International Air Transport Association (IATA), Travel Agents Association of India (TAAI), Indian Association of Tour Operators (IATO) and Federation of Hotel and Restaurant Associations of India (FHRAI).		20

Suggested Readings:

1. 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

Z040401: Physical Education and Yoga

Programme: B.Com.		Year: Second	Semester: Fourth
Subject: Commerce (Co – Curricular)			
Course Code: Z040401		Course Title: Physical Education and Yoga	
Course outcomes: Students will learn the introduction of Physical Education, Concept of fitness and wellness, Weight management and lifestyle of an individual. The student will also learn about the relation of Yoga with mental health and value Education. In this course student will also learn about the aspects of the Traditional games of India			
Credits: 2		Core Compulsory / Elective: Compulsory	
Total No. of Lectures: 30			
Unit	Topics		No. of Lectures
I	Physical Education: <ul style="list-style-type: none">• Meaning, Definition, Aim and Objective.• Misconception about Physical Education.• Need, Importance and Scope of Physical Education in the Modern Society.• Physical Education Relationship with General Education.• Physical Education in India before Independence.• Physical Education in India after Independence.		6
II	Concept of Fitness and Wellness: <ul style="list-style-type: none">• Meaning, Definition and Importance of Fitness and Wellness.• Components of Fitness.• Factor Affecting Fitness and Wellness. Weight Management: <ul style="list-style-type: none">• Meaning and Definition of Obesity.• Causes of Obesity.• Management of Obesity.• Health problems due to Obesity. Lifestyle: <ul style="list-style-type: none">• Meaning, Definition, Importance of Lifestyle.• Factor affecting Lifestyle.• Role of Physical activity in the maintains of Healthy Lifestyle.		8
III	Yoga and Meditation: <ul style="list-style-type: none">• Historical aspect of yoga.• Definition, types scopes & importance of yoga.• Yoga relation with mental health and value education.• Yoga relation with Physical Education and sports.• Definition of Asana, differences between asana and physical		8

	<p>exercise.</p> <ul style="list-style-type: none"> • Definition and classification of pranayama. • Difference between pranayama and deep breathing. • Practical: Asana, Suraya-Namaskar, Bhujang Asana, Naukasana, Halasana, Vajrasana, Padmasana, Shavasana, Makrasana, Dhanurasana, Tad Asana. Pranayam- Anulom, Vilom. 	
IV	<p>Traditional Games of India:</p> <ul style="list-style-type: none"> • Meaning. • Types of Traditional Games Gilli- Danda, Kanche, Stapu Gutte, etc. • Importance/ Benefits of Traditional Games. • How to Design Traditional Games. <p>Recreation in Physical Education:</p> <ul style="list-style-type: none"> • Meaning, Definition of Recreation. • Scope and Importance of Recreation. • General Principles of Recreation. • Types of Recreational Activities. • Aerobics and Zumba.(Fit India Movement) 	8
<p>Suggested Readings:</p> <ol style="list-style-type: none"> 1. Singh, Ajmer, Physical Education and Olympic Abhiyan, “Kalayani Publishers”, New Delhi, Revised Addition, 2006 2. Patel, Shri krishna, Physical Education, “Agrawal Publishers”, Agra, 2014-15 3. Panday, Preeti, Sharirik Shiksha Sankalan, “ Khel Sanskriti Prakashan, Kanpur 4. Kamlesh M.L., “Physical Education, Facts and foundations”, Faridabad P.B. Publications. 5. B.K.S. Yengar, "Light and Yog. Yoga Deepika", George Allen of Unwin Ltd., London,1981. 6. BrajBilari Nigam, Yoga Power "TheKpath of Personal achievement" Domen and Publishers, New Delhi, 2001. 7. Indira Devi, "Yoga for You", Gibbs, Smith Publishers, Salt Lake City, 2002 Domenand Publishers, New Delhi - 2001. 8. Jack Peter, "Yoga Master the Yogic Powers", Abhishek Publications, Chandigarh, 2004. 9. Janice Jerusalem, "A Guide To Yoga" Parragon Bath, Baiihe-2004. 10. नारंग, प्रियंका, परम्परागत भारतीय खेल, " स्पोर्ट्स पब्ललके शन" , नई दिल्ली, 2007 <p>Note- Latest edition of the text books should be used.</p>		

**THIRD YEAR
DETAILED SYLLABUS FOR
DEGREE
IN
BACHELOR OF COMMERCE**

C010501T: Corporate Accounting

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	
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 Profit and Loss prior to Incorporation, Methods of Computing Profit and Loss Prior to Incorporation. Final Accounts, General Instruction for Preparation of Balance Sheet and Statement of Profit and Loss.		19
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.			

C010502T: Goods and Services Tax

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 Indirect tax scenario and its contribution for economic development.			
Credits: 5		Core Compulsory / Elective: Compulsory	
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, Tax under reverse charge mechanism, invoicing Provisions, Provisions related with 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, Blocked 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 xcess 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 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.		17

Suggested Readings:

1. Malhotra XE and Agarwal goods and services tax Agra India Sahib Bhawan Publication English and Hindi
2. Agarwal Raj k 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. Singhanian 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.

C010503T: Business Finance

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	
Total No. of Lectures: 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 of Investment Decisions and 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: 1. Avadhani V A Financial System 2. Bhalla VK Modern Working Capital Management 3. Chandra Prasanna Financial Management Theory And Practices 4. Khan NY And Jain PK Financial Management Tax And Problems 5. Pandey I M Financial Management Note- Latest edition of the text books should be used.			

C010504T: Principles and Practices of Insurance

Programme: B.Com.	Year: Third	Semester: Fifth
Subject: Commerce		
Course Code: C010504T	Course Title: Principles and Practices of Insurance	
Course outcomes: After completing this course a student will have: <ul style="list-style-type: none">• Ability to understand the concept of Insurance along with the basic laws and practices of Insurance.• Ability to understand the terminologies associated with the field of Insurance and control along with their relevance.• Ability to identify the appropriate method and types of Insurance for solving different problems.• Ability to apply basic Insurance principles to solve business and industry related problems.• Ability to understand the concept of Life, Marine and Fire Insurance.		
Credits: 5		Core Compulsory / Elective: Elective
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 & Bhalla, Principles & Practice of Insurance. 5- श्रीवास्तव बालचन्द्र, बीमा के तत्व Note- Latest edition of the text books should be used.		

C010505T: Monetary Theory and Banking in India

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	
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			

BI050501: Industrial Training

Programme: B.Com.	Year: Third	Semester: Fifth
Subject: Commerce		
Course Code: BI050501	Course Title: Industrial Training	
Course outcomes: The student after completion of industrial training will be able to: <ul style="list-style-type: none">gain experiential learning.gain working experience in an actual workplace environment.integrate theory and practice, and to understand the limitations of their current knowledgework in a team and to collaborate with people with diverse background.broaden their social and cultural experience, and to develop their social and cultural values.prepare for their life-long career. Duration and Time of Internship: For 1 month		
Credits: 4	Core Compulsory / Elective: Elective	
Assessment and Evaluation:		
a) Each student should undertake an internship study of the organization for a period of 1 month during June/ July, during the summer vacation at the end of the fourth semester. b) This study will help the student to have a clear knowledge of what an organization is & the major factors that lead to the structuring of the organization & how good an organization structure will enable in achieving the objectives effectively & efficiently. The study will also reinforce the theoretical knowledge acquired in terms of applications. c) The faculty mentor will be assigned to each student by the department. d) The study should cover the following topics: <ul style="list-style-type: none">1. Profile of the organization2. Mission, objectives & strategies of the organization.3. Organization design & structure4. Policies & procedures followed.5. Products, competitors.6. SWOT analysis of the organization7. Key result areas of the organization.8. Sales development.9. System of accounting followed.10. Significant factors for success.11. Performance appraisal system.12. Financial highlights.13. Future plans for the growth of the organization.14. Sustainability. e) Students should interact with the faculty mentor & report the progress made. f) The Internship report has to be submitted latest by August 31st which will be evaluated for 100 marks and carries six credits		

Z050501: Analytic Ability and Digital Awareness

Programme: B.Com.	Year: Third	Semester: Fifth
Subject: Commerce (Co-Curricular)		
Course Code: Z050501	Course Title: Analytic Ability and Digital Awareness	
Course outcomes: <ul style="list-style-type: none">Familiarize with analogy, number system, set theory and its applications, number system and puzzles.To understand the basics of Syllogism, figure problems, critical and analytical reasoning.Familiarize with word processing application and worksheet.To understand the basics of web surfing and cyber security.		
Credits: 2		Core Compulsory / Elective: Compulsory
Total No. of Lectures: 30		
Unit	Topics	No. of Lectures
I	Alphabet test, Analogy, Arithmetic Reasoning, Blood relations, Coding and Decoding, Inequalities, Logical Venn diagram, Seating Arrangements, Puzzles and Missing numbers	8
II	Syllogism, Pattern completion and figure series, Embedded Figure and counting of figures, Cube & Dice, Paper cutting and folding, Data sufficiency, Course of Action, Critical Reasoning, Analytical and decision making.	7
III	<p>Computer Basics: Block diagram of Digital Computer, Classification of Computers, Memory System, Primary storage, Auxiliary memory, Cache memory, Computer Software (System/Application Software)</p> <p>MS Word Basics: The word screen, Getting to word documents, typing and Revising text, Finding and Replacing, Editing and Proofing tools, Formatting text characters, Formatting Paragraph, Document templates, Page set up, tables, Mail Merge, Macros, protecting documents, printing a document.</p> <p>MS-Excel : Introduction, Worksheet basics, creating worksheet, Heading information, Data & Text, Date & Time, Alphanumeric values, Saving & quitting worksheet, Opening and moving around in an existing worksheet, Toolbars and Menus, Excel shortcut and function keys, Working with single and multiple workbook, Working with formulae & cell referencing, Auto sum, coping formulae, Absolute & relative addressing, Worksheet with ranges, Formatting of worksheet, Previewing & Printing</p>	8

	<p>worksheet, Graphs and charts, Database, Creating and using macros, Multiple worksheets- concepts Introduction of Open</p> <p>Source Applications:</p> <p>Libre Office, Open Office and Google Docs etc</p>	
IV	<p>Web Surfing: An Overview- working of Internet, Browsing the Internet, E-Mail, Components of E-Mail, Address Book, Troubleshooting in E-Mail, Browsers: Netscape Navigator, Microsoft Internet Explorer, Google Chrome, Mozilla Firefox, Tor, Search Engines like Google, DuckDuckGo etc, Visiting web sites- Downloading.</p> <p>Cyber Security: Introduction to Information System, Type of information system, CIA model of Information Characteristics, Introduction to Information Security, Need of Information Security, Cyber Security, phishing, spamming, fake news, general issues related to cyber security, Business need, Ethical and Professional issues of security.</p>	7
<p>Suggested Readings:</p> <ol style="list-style-type: none"> 1. Sharma, A., "How to prepare for Data Interpretation and Logical Reasoning for the CAT" McGraw Hill Education Pvt. Ltd., New Delhi, India, 2011, Ed. 5, ISBN 978 2007 070 481 2. Aggarwal, R.S., "A Modern Approach to Verbal and Non-verbal Reasoning" S. Chand Publishers New Delhi, India, 2010, ISBN 10: 8121905516 3. Madan , Sushila, Introduction to Essential tools, Jain Book Agency, New Delhi/India, 2009, 5th ed.. 4. Goel, Anita, Computer Fundamentals, Pearson Education, India, 2012 5. Michael E. Whitman and Herbert J. Mattord, "Principles of Information Security," Sixth Edition, Cengage Learning, 2017 <p>Note: Course Books published in Hindi may be prescribed by the Universities</p>		

C010601T: Accounting for Managers

Programme: B.Com.	Year: Third	Semester: Sixth
Subject: Commerce		
Course Code: C010601T	Course Title: Accounting for Managers	
Course outcomes: <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.		
Credits: 5		Core Compulsory / Elective: Compulsory
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- 16 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 buy Decision, Selection of most profitable channel.	22

	Break 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: <ol style="list-style-type: none"> 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. <p>Note- Latest edition of the text books should be used.</p>		

C010602T: Auditing

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	
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 1956, Enquiries under Section 227 (IA), Audit of share capital, share transfer and managerial remuneration, 19 Additional matters in the Auditor’s Report (Manufacturing and other companies), Auditor’s Report Order 1988.		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.

C010604T: Financial Institutions & Market

Programme: B.Com.	Year: Third	Semester: Sixth
Subject: Commerce		
Course Code: C010604T	Course Title: Financial Institutions and Market	
Course outcomes: <ul style="list-style-type: none">• Ability to understand the concept of Financial Market along with the basic forms and norms of Financial Market.• Ability to understand the terminologies associated with the field of Financial Market and control along with their relevance.• Ability to identify the appropriate method and techniques of Financial Market for solving different problems.• Ability to apply basic Financial Market principles to solve business and industry related problems.• Ability to understand the concept of Primary and Secondary Market, Stock Exchange, SEBI etc..		
Credits: 5		Core Compulsory / Elective Elective
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, Mortgage 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:

1. Machiraju, 'Indian Financial System' – Vikas Publishing House.
2. Varshney P.N., & Mittal D.K., 'Indian Financial System', Sultan Chand & Sons, New Delhi.
3. Avadhani V.A Capital Market, Himalaya Publishing House, New Delhi
4. Mulay, M. A., "New Issues Capital Market in India"
5. Gordon & Natarajan, "Indian Financial System" Himalaya Publishing House.
6. Avdhani, V. A., "Investment Management" Himalaya Publishing House.
7. Gupta, O. P., "Indian Securities Market"

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

C010605T: Human Resource Management

Programme: B.Com.	Year: Third	Semester: Sixth
Subject: Commerce		
Course Code: C010605T	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
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, Perquisites. Grievance Handling & Discipline: Meaning, Importance. Collective Bargaining – Meaning and Importance, Process.	15
Suggested Readings: 1. Aswathappa K Human Resource Management Tata McGraw Hill 2. Verma Pramod Savi Bagiya prabandhan 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.		

C010606T: Business Ethics and Corporate Governance

Programme: B.Com.	Year: Third	Semester: Sixth
Subject: Commerce		
Course Code: C010606T	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
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, Characteristics and Needs, Ethical Practices in Management.	17
II	The Ethical Value System: Universalism, Utilitarianism, Distributive Justice, Social Contracts, Individual Freedom of Choice, Professional Codes; Culture and Ethics – Ethical Values 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 frame work, 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.		

BP060601: Project Work

Programme: B.Com.	Year: Third	Semester: Sixth
Subject: Commerce		
Course Code: BP060601	Course Title: Project Work	
Course outcomes: This course aims at providing the general understanding of business research and the methods of business research. The course will impart learning about how to collect, analyze, present and interpret data After completing the course, the student shall be able to: <ul style="list-style-type: none">• to provide the general understandings of business research• to understand the concept / fundamentals of research and their types• to understand the practical application of various research techniques• to understand the importance of scaling & measurement techniques and sampling techniques• to understand the importance of coding, editing, tabulation, and analysis in doing research• to understand and applying the concept of statistical analysis which includes ANOVA, chi-square test and techniques of report writing.		
Credits: 4	Core Compulsory / Elective: Compulsory	
Assessment & Evaluation: In sixth semester, the candidates will have to submit a Research Project Report on a problem/topic to be assigned by the B.Com department under the supervision of a core faculty member of the department. The Research Project Report will carry 100 marks. The evaluation of the project report will be done by two examiners (external & internal). The evaluation will consist of (1) Evaluation of Project Report (2) Presentation and Viva Voce. The evaluation of Project Report will comprise of 25 marks and would be evaluated by the internal guide. The evaluation of Viva Voce of Project would comprise of 75 marks and would be evaluated by two examiners (1 external and 1 internal). The report will contain the objectives and scope of the study. Research Methodology, use and importance of the study, analysis of data collected, conclusions and recommendations. It will contain relevant charts, diagrams and bibliography. A certificate of the supervisor and the Head of the B.com certifying the authenticity of the report shall be attached therewith. The student will submit two copies of the report to the Head of B.Com Department. The number of pages in the report will be minimum 50 pages. The report should be typed in A-4 size paper.		
Total No. of Lectures: 60		
Unit	Topics	No. of Lectures
I	Introduction Meaning of Research, Objectives of Research, Types of Research, Research Process, Research Problem formulation; Research Design: Features of a good research design; Different Research Designs; Measurement in Research; Data types; Sources of Error	10

II	Measurement and Scaling: Primary Level of Measurement-Nominal, Ordinal, Interval, Ratio, Comparative and Non-competitive Scaling Techniques, Questionnaire Design, Sampling Process, Sampling Techniques-Probability and Non-Probability Sampling, Sample Size Decision.	8
III	Data Collection: Primary & Secondary Data; Survey Method of Data Collection, Classification of Observation Method; Fieldwork and Data Preparation. Hypothesis: Null Hypothesis & Alternative Hypothesis; Type-I & Type-II Errors; Hypothesis Testing: Z-Test, T-Test, ANOVA, Concepts of Multivariate Techniques.	20
IV	Meaning, Types, and Layout of Research Report; Steps in Report Writing, Tabular & Graphical Presentation of Data, Citations, Bibliography, and Annexure in Report, Avoid Plagiarism; Use of Statistical Software to analyse the Data.	22

Suggested Readings:

1. Research Methodology, Deepak Chawla, Neena Sondhi, Vikas Publication
 2. Business Research Methods, Naval Bajpai, Pearson Education
 3. Research Methodology, C R Kothari, New Age International.
 4. Business Research Methods by Donald Cooper & Pamela Schindler, TMGH, 9th Edition.
 5. Business Research Methods by Alan Bryman & Emma Bell, Oxford University Press, 2nd Edition.
 6. Business Research Methods by T N Srivastava & Shailaja Rao, TMH Publication, 2nd Edition
- Note- Latest edition of the text books should be used.

Z060601: Communication Skills and Personality Development

Programme: B.Com.		Year: Third	Semester: Sixth
Subject: Commerce			
Course Code: Z060601		Course Title: Communication Skills and Personality Development	
Course outcomes: To understand the concept of Personality. <ul style="list-style-type: none">• To learn what personal grooming pertains.• To learn to make good resume and prepare effectively for interview.• To learn to perform effectively in group discussions.• To explore communication beyond language.• To learn to manage oneself while communicating.• To acquire good communication skills and develop confidence..			
Credits: 2		Core Compulsory / Elective: Compulsory	
Total No. of Lectures: 30			
Unit	Topics		No. of Lectures
I	PERSONALITY AND PERSONAL GROOMING Understanding Personality <ul style="list-style-type: none">• Definition and Meaning of Personality• Types of Personality• Components of Personality• Determinants of Personality• Assessment of Personality Grooming Self <ul style="list-style-type: none">• Dress for success• Make up & skin care• Hair care & styles for formal look• Art of accessorizing• Oral Hygiene		7 All topics will include practical learning
II	INTERVIEW PREPARATION AND GROUP DISCUSSION <ul style="list-style-type: none">• Meaning and Types of Interview [Face to Face, Telephonic, Video]• Interview procedure [Opening, Listening, Closure]• Preparation for Interview• Resume Writing• LinkedIn Etiquette• Meaning and methods of Group Discussion• Procedure of Group Discussion.• Group Discussion simulation		8 Mock Interviews Included

	<ul style="list-style-type: none"> Group discussion common error 	
III	BODY LANGUAGE AND BEHAVIOUR <ul style="list-style-type: none"> Concept of human behavior Individual and group behavior Developing Self-Awareness Behaviour and body language Dimensions of body language: <ul style="list-style-type: none"> Proxemics Haptics Oculesics Paralanguage Kinesics Sign Language Chromatics Chronemics Olfactics Cultural differences in Body Language Business Etiquette & Body language Body Language in the Post Corona Era Virtual Meeting Etiquettes Social Media Etiquettes. 	7
IV	ART OF GOOD COMMUNICATION <ul style="list-style-type: none"> Communication Process Verbal and Non-verbal communication 7 C's of effective communication Barriers to communication Paralinguistics <ul style="list-style-type: none"> Pitch Tone Volume Vocabulary Word stress Pause Types of communication <ul style="list-style-type: none"> Assertive Aggressive Passive Aggressive Listening Skills Questioning Skills Art of Small Talk Email Writing 	8

Suggested Readings:

1. Cloninger, S.C., “Theories of Personality : Understanding Person”, Pearson, New York, 2008, 5th edition.
 2. Luthans F, “Organizational Behaviour”, McGraw Hill, New York, 2005, 12th edition.
 3. Barron, R.A. & Brian D, “Social Psychology”, Prentice Hall of India, 1998, 8th edition.
 4. Adler R.B., Rodman G. & Hutchinson C.C., “Understanding Human Communication”, Oxford University Press : New York, 2011.
 5. Suggestive digital platforms web links-
- Note- Latest edition of the text books should be used.

**DETAILED SYLLABUS FOR
MINOR SUBJECTS
IN
COMMERCE**

FMS001: Fundamentals of Digital Marketing

Programme: B.Com.	Year: NA	Semester: NA
Subject: Commerce (Minor)		
Course Code: FMS001	Course Title: Fundamentals of Digital Marketing	
Course outcomes: The course aims to equip students with a comprehensive understanding of digital marketing strategies and techniques, enabling them to develop and implement effective online campaigns. Students will learn to utilize various digital marketing channels, create engaging content, employ paid advertising. By the end of the course, students will be prepared to craft and execute successful digital marketing campaigns, contributing to their proficiency in harnessing the power of the digital landscape for business growth and brand promotion. <ul style="list-style-type: none">• understand the concept of Digital Marketing• understand the difference between traditional and digital marketing• understand the concept of mobile marketing• understand the concept of search engine marketing• understand adwords and nuances of facebook marketing• learn email marketing and be able to design an email marketing campaign		
Credits: 4		Core Compulsory / Elective: Elective
Total No. of Lectures: 60		
Unit	Topics	No. of Lectures
I	Introduction to Digital Marketing: <ul style="list-style-type: none">• Understanding the digital marketing landscape• Historical perspective and evolution of digital marketing• Key digital marketing channels: SEO, SEM, Email, Social Media, Content Marketing, and more• Digital marketing trends and their impact on businesses• Case studies of successful digital marketing campaigns	15
II	Digital Marketing Strategy & Planning: <ul style="list-style-type: none">• Setting marketing goals and objectives• Market research and audience segmentation• Creating a digital marketing plan• Budgeting and resource allocation• Building a content calendar• Measuring KPIs and ROI• Tools for digital marketing planning and management	15

III	Website and SEO optimization: <ul style="list-style-type: none"> • Website design and user experience (UX) • On-page and off-page SEO techniques • Keyword research and optimization • Technical SEO best practices • Blogging and Social Media Content • SEO tools and analytics • Local SEO and mobile optimization • Monitoring and improving website performance 	15
IV	Paid Advertising and Social Media Advertising: <ul style="list-style-type: none"> • Introduction to paid advertising (PPC) • Google Ads and Bing Ads • Social media advertising on platforms like Facebook, Instagram, and LinkedIn • Ad targeting and ad copywriting • A/B testing and optimization • Influencer marketing • Campaign tracking and analytics Content Marketing and E mail Marketing: <ul style="list-style-type: none"> • Content marketing strategies and best practices <ul style="list-style-type: none"> ▪ Content creation, curation, and distribution ▪ Email marketing fundamentals ▪ Building email lists and segmentation ▪ Designing effective email campaigns ▪ Marketing automation • Email marketing metrics and analysis 	15
Suggested Readings: <ol style="list-style-type: none"> 1. "Digital Marketing for Dummies" by Ryan Deiss and Russ Henneberry 2. "Contagious: How to Build Word of Mouth in the Digital Age" by Jonah Berger 3. Marketing 4.0: Moving from Traditional to Digital by Philip Kotler 4. Get your dream Digital Marketing Job by Deepak Kanakaraju 5. Digital Marketing: Using New Technologies to Get Closer to Your Customers by Will Rowan 6. The New Rules of Marketing & PR by David Meerman Scott 7. Digital Marketing by Vandana Ahuja <p>Note: Latest edition of readings may be used</p>		

FMS002: Finance for Non-Finance Executives

Programme: B.Com.	Year: NA	Semester: NA
Subject: Commerce (Minor)		
Course Code: FMS002	Course Title: Finance for Non-Finance Executives	
Course Outcomes: After completing the course, the student shall be able to <ul style="list-style-type: none">• understand Investment Environment and concept of Return & Risk.• analyze Bond valuation & role of Credit Rating Agencies.• examine Equity analysis approaches.• develop insights into two securities portfolio using Harry Markowitz model and understand CAPM.• evaluate the financial position of the entity by ratio analysis.• understand the concept of capital budgeting and evaluate the project using capital budgeting techniques		
Credits: 4		Core Compulsory / Elective: Elective
Total No. of Lectures: 60		
Unit	Topics	No. of Lectures
I	Introduction: Meaning and Importance of Finance, Time Value of money (Compounding & Discounting), Risk & Return. Alternative investment options, Sources of Long term financing and short-term financing.	15
II	Financial Analysis & Capital Budgeting: Types of Financial Statements- Income Statement, Balance Sheet, Ratio Analysis- Meaning, Significance and Limitations. Current Ratio, Quick Ratio, Absolute Liquidity Ratio, Debt-Equity Ratio, Interest Coverage Ratio, Inventory Turnover Ratio, Debtors Turnover Ratio, Average Collection Period, Creditors Turnover Ratio, Average Payment Period, Return on Capital Employed, Earning Per Share, Dividend Per Share, Capital Budgeting Process, Capital Budgeting Techniques (Pay Back Period, Discounted payback period, NPV, IRR)	15
III	Cost of Capital & Capital Structure: Concept of Cost of Capital and Capital Structure- Cost of Debt Capital, Cost of Preference Share Capital, Equity Share Capital, Weighted Average Cost of Capital (WACC); Meaning of Leverage, Operating Leverage, Financial Leverage, Combined Leverage.	15
IV	Dividend Decisions & Working Capital: Types of Dividends, Dividend policies and factors affecting dividend policies. Concept of Working Capital, its components and Factors affecting working capital requirements; Contemporary issues in Finance. Valuation of Securities: Types of Risks and Returns, Concept of Valuation, Equity Valuation & Analysis, Bond Valuation & Analysis.	15

	Portfolio Analysis.	
Suggested Readings: <ol style="list-style-type: none">1. Bhargav, B, K, Finance for Non-Finance Managers. Jaiko Publishing House2. Chandra, P. Finance Sense: Finance for Non-Finance executives. Tata McGraw Hill. Gabriel Hawawini, Claude Viallet, Finance for Non-Finance Managers, Cengage Delmar Learning India Pvt. Ltd3. Gene Siciliano , Finance for Nonfinancial Managers, (Briefcase Books Series), Tata McGraw Hill4. Tripathi, Vanita, Basic Financial Management” Taxmann Publication. <p>Note: Latest edition of the text books should be used.</p>		

FMS003: Managerial Economics

Programme: B.Com.		Year: NA	Semester: NA
Subject: Commerce (Minor)			
Course Code: FMS003		Course Title: Managerial Economics	
Course Outcomes: After completing the course, the student shall be able to <ul style="list-style-type: none">To get an idea of the basic concepts of managerial economics.To understand the concept of elasticity and application of various forecasting techniques.To understand cost function and cost-output relationship in short run and long run.To know various forms of market structure.To get an understanding of the theories of distribution.To understand the concepts of national income and business cycles.			
Credits: 4		Core Compulsory / Elective: Elective	
Total No. of Lectures: 60			
Unit	Topics		No. of Lectures
I	Meaning, Nature & relevance of Managerial economics: Its relation with other discipline. Basic Economic concepts viz Marginal vs. incremental concept, Time perspective, Discounting principle, opportunity concept.		15
II	Elasticity of demand: Measurement of elasticity of demand, Elasticity & Managerial decisions, Numerical on elasticity measurement & decision making. Demand forecasting- meaning, objectives & Methods of demand forecasting		15
III	Cost concepts for business decisions: Application of cost and output relationship in business decision making. Economies & Diseconomies of scale, Revenue concept & concept of profit maximization, Contribution & Break even analysis		12
IV	Market Equilibrium: Firm and Industry, Determination of price and output under different forms of market structure - Perfect competition, Monopoly , Monopolistic competition and oligopoly, Pricing methods, prices vs market pricing, Factor Pricing. Theories of rent, theories of interest, Theories of wages, theories of profit. Determination of national income:Value added method, Income method and expenditure method, Business Cycle.		18
Suggested Readings: <ul style="list-style-type: none">1. Atmanand, Managerial Economics, Excel Books, Delhi, 10th edition2. Samuelson Managerial Economics . N,Wiley Publications, 13th edition3. Geetika, Ghosh & Roy Choudhury , Managerial Economics Mc Graw Hill Education			

4. D.N.Dwivedi, Managerial Economics Vikas publishing, 8th edition

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

FMS004: Organizational Behavior

Programme: B.Com.		Year: NA	Semester: NA
Subject: Minor			
Course Code: FMS004		Course Title: Organizational Behavior	
Course Outcomes: After completing the course, the student shall be able: <ul style="list-style-type: none">to enhance the understanding of the dynamics of interactions between individual and the organization.to facilitate a clear perspective to diagnose and effectively handle human behaviour issues in organizations.to develop greater insight into their own behaviour in interpersonal and group, team, situations.to analyse the behaviour of individuals and groups in organisations.to assess the potential effects of organisational-level factors (such as structure, culture and change) on organisational behaviour.to analyse organisational behavioural issues in the context of organisational behaviour theories,			
Credits: 4		Core Compulsory / Elective: Elective	
Total No. of Lectures: 60			
Unit	Topics		No. of Lectures
I	Introduction to OB: The meaning of OB, why study organizational behaviour, Fundamentals of individual behaviour. Determinants of Personality, types of personality. Personal effectiveness. Attitudes: Meaning, Types, Components, Theory of attitude formation and attitude change.		15
II	Foundation of Group Behaviour: Group- Meaning, types, group dynamics, group cohesiveness, Meaning of Interpersonal Behaviour & Interpersonal skills, Transactional Analysis, Johari Window, FIRO – B, MBTI		15
III	Motivation: Meaning & definition, Traditional theory of Motivation- Maslow’s, Herzberg’s, McClelland, Contemporary theories of Motivation- Self Determination Theory, Self-Efficacy Theory, Vroom’s Expectancy Theory, Equity Theory, Reinforcement Theory, OB MOD. Perception: Meaning, process, principles and errors of perception, managerial & behavioural applications of perception.		15
IV	Leadership: What is leadership, types of leaders and leadership styles, traits and qualities of effective leader, trait theory, LSM – Leadership Situational Model, Team Building, Tuckman Model of Team Development. Organizational Change: Meaning of organizational change, approaches to managing organizational change, creating a culture for change, implementing the change, Kurt Lewin Model of change.		15

Suggested Readings:

1. Fred Luthans, Organizational Behaviour 12th Edition, McGraw Hill International
 2. Stephen P. Robbins, Organizational Behaviour 12th Edition, Prentice Hall
 3. Aswathappa K, Organizational Behaviour (Text, Cases and Games) Himalaya Publication
 4. Udai Pareek Organizational Behavior Oxford University Press
- Note: Latest edition of the text books should be used.

FMS005: Principles of Marketing

Programme: B.Com.		Year: NA	Semester: NA
Subject: Commerce (Minor)			
Course Code: FMS005		Course Title: Principles of Marketing	
Course Outcomes: After completing the course, the student shall be able to <ul style="list-style-type: none">understand the meaning and scope of Banking with functions of Banks and their role into banking.familiarize with the operations of Banking and various services and benefits.get an insight of lending operations of banking and causes of NPAs into banking sector.acquaint with the concept of Insurance through functions and fundamental principles of Insurance.understand the types of Insurance and Regulatory framework of Insurance.describe various instruments of banking & insurance sector.			
Credits: 4		Core Compulsory / Elective: Elective	
Total No. of Lectures: 60			
Unit	Topics		No. of Lectures
I	Introduction: Nature, scope and importance of marketing; Evolution of marketing concepts; Marketing mix; Marketing environment; Micro and Macro environmental factors. Consumer Behaviour – An Overview; Consumer buying process; Factors influencing consumer buying decisions.		15
II	Market Selection: Market segmentation – concept, importance and bases; Target market selection; Positioning concept, importance and bases; Product differentiation vs. Market segmentation. Product: Meaning and importance. product classifications; concept of product mix; branding, packaging and labelling; after-sales services; product life-cycle; new product development		15
III	Pricing: Significance; Factors affecting price of a product; major pricing methods; Pricing policies and strategies. Promotion: Nature and importance of promotion; promotion tools, advertising, personal selling, public relations; sales promotion and publicity – concept and their distinctive characteristics; promotion mix; factors affecting promotion mix decisions; and integrated marketing communication approach		15
IV	Distribution: Channels of distribution - meaning and importance; types of distribution channels; wholesaling and retailing; factors affecting choice of distribution channel; distribution logistics, meaning, importance and decisions. Retailing: Types of retailing – store based and non- store based retailing, chain stores, speciality stores, supermarkets, retail vending machines, mail		15

	<p>order houses, retail cooperatives; Management of retailing operations: an overview; Retailing in India: a changing scenario.</p> <p>Recent developments in marketing: Social Marketing, Online Marketing, Direct Marketing, Services Marketing, Green Marketing, Relationship Marketing, Rural marketing</p>	
<p>Suggested Readings:</p> <ol style="list-style-type: none"> 1. Kotler, Philip; Keller, Kevin Lane; Koshy, Abraham, and Mithileshwar Jha, Marketing Management: A South Asian Perspective, Pearson Education. 2. Palmer, Adrian, , UK Introduction to Marketing, Oxford University Press 3. Lamb, Charles W.; Hair, Joseph F., and Carl Mc Daniel 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. William M., and D.C. Ferrell, Marketing: Planning, Implementation & Control, Cengage Learning. 7. Majaro, Simon, The Essence of Marketing, Prentice Hall, New Delhi. 8. Zikmund, William G. and Michael D'Amico Marketing: Creating and Keeping Customers in an ECommerce World, Thomson Learning. 9. Etzel, Michael J., Walker, Bruce J., Staton, William J., and Ajay Pandit Marketing Concepts and Cases, Tata McGraw Hill (Special Indian Edition). 10. McCarthy, E. Jerome; Cannon, Joseph P., and William D. Perrault, Jr., •Basic Marketing: A Managerial Approach, McGraw Hills. <p>Note- Latest edition of the text books should be used.</p>		

FMS006: Banking & Insurance

Programme: B.Com.		Year: NA	Semester: NA
Subject: Commerce (Minor)			
Course Code: FMS006		Course Title: Banking & Insurance	
Course Outcomes: After completing the course, the student shall be able to <ul style="list-style-type: none">understand the meaning and scope of Banking with functions of Banks and their role into banking.familiarize with the operations of Banking and various services and benefits.get an insight of lending operations of banking and causes of NPAs into banking sector.acquaint with the concept of Insurance through functions and fundamental principles of Insurance.understand the types of Insurance and Regulatory framework of Insurance.describe various instruments of banking & insurance sector.			
Credits: 4		Core Compulsory / Elective: Elective	
Total No. of Lectures: 60			
Unit	Topics		No. of Lectures
I	Origin of banking: Definition and function of banks, banker and customer relationship, general and special types of customers. Types of Deposits, Types of banks in India; Role of Foreign Banks in India; Advantages and Disadvantages of Foreign banks; India’s approach to Banking Sector reforms		15
II	Operations of Banking: Cheque- definition, features and types of cheque; Endorsement: meaning and essentials of a valid endorsement, types of endorsement; Era of Internet Banking and its benefits, Mobile Banking, Home banking, Virtual Banking, Electronic Clearing System (ECS), E-payments, Electronic Fund Transfer (EFT), E-money, Safeguard for internet banking.		15
III	Loans and Advances: Types of loans and advances, Advances against various securities; Securitization of Standard Assets; Basel Accord: merits and weaknesses of the Basel II, Basel III; NPA: Meaning, causes of NPA, Insolvency and Banking Code 2016 - Objectives & Features.		10
IV	Concept of Insurance: Characteristics, Functions of Insurance, Fundamental Principles of Insurance-Indemnity, Insurable Interest, Utmost Good faith, Proximate Cause, Contribution, Subrogation, Economic Function; Reinsurance and Coinsurance. Types of Insurance: Life and Non-Life: Features, needs, policies of different types of Insurance, Control of Malpractices and Misspelling, Negligence, Loss Assessment and Loss control, Computation of Insurance Premium, Dematerialization of Insurance Policies; Regulatory Framework of Insurance: IRDA Act 1999.		20

Suggested Readings:

1. Central Banking, Decock, M.H; New Delhi, UBSPD, 1997, 4thEdition
2. Banking in India in Eighties, Nigam, B.M; New Delhi UBSPD, 1997
3. Central Banking in Theory and Practice, Blinder, A.S; Cambridge, MIT Press, 1998
4. The art of Central Banking and Essays Seshadri R.K, Bombay Bankers Training College RBI, 198
5. Gupta, P.K. Insurance and Risk Management. Himalaya Publishing House
6. Agarwal, O.P. Banking and Insurance. Himalaya Publishing House
7. Mishra MN: Life Insurance Corporation of India, Vols I, II & III; Raj Books, Jaipur.

Note: Latest edition of readings may be used

**DETAILED SYLLABUS FOR
VOCATIONAL SUBJECTS
IN
COMMERCE**

VOI001: Introduction of MS-Office

Programme: B.Com.		Year: NA	Semester: NA
Subject: Commerce (Vocational)			
Course Code: VOI001		Course Title: Introduction of MS-Office	
Course Outcomes: After completing the course, the student will develop skills in <ul style="list-style-type: none">• MS Word• MA Excel• Worksheet Management• MS Powerpoint			
Credits: 3		Core Compulsory / Elective: Elective	
Total No. of Lectures: 60			
Unit	Topics		No. of Lectures
I	MS Word Lab: <ul style="list-style-type: none">• Intro to Word and screen layout• Intro to the Ribbon• Formatting Text• Cut, Copy & Paste• Formatting Paragraphs• Bullets & Numbering• Working with Imagery & Graphics• Intro to Tables• Advanced Table Option (Manual and Automatic Editing of Tables)• Use of Tables for figures and footnotes• Borders & Shading• Header & Footer• Mail-merge• Printing		18
II	MS Excel Lab: <ul style="list-style-type: none">• Excel Environment• Navigating within a Worksheet• Navigating the Workbook• Working with Cells• Selecting items in Excel• Entering Data• Importing and Exporting of Data• Formatting Text• Formatting Numbers and values• Formatting Columns and Rows• Adding and Editing Borders• Cutting, Copying and Pasting• Inserting and Deleting• Using Find and Replace		15

	<ul style="list-style-type: none"> • Using Undo and Redo • Entering Basic Formula and Functions • Using Page Setup • Headers and Footers • Printing a Spreadsheet 	
III	<ul style="list-style-type: none"> • Worksheet management – comparing/moving/copying • Conditional Formatting • Linking excel data • Paste Specials • Freezing/Hiding Rows/Columns • Absolute Cell Referencing • Working with Formulas (SumIF, CountIF, CountA) • Working with Date and Time Functions • Sorting Data • Filters & Advanced Filters • Creating sub-totals • Introduction to inbuilt functions • V Lookups & H Lookups • Creating and formatting Charts 	18
IV	MS Power Point Lab: <ul style="list-style-type: none"> • Creating Tables in excel • Advanced formulas and functions • Database Functions • Text Functions • Index and Match • Advanced List management • Drawing & Picture objects in Excel • Forms and Form controls in Excel 	9

Suggested Readings:

1. Mastering MS Office , Bittu Kumar ,V&S Publishers September 2017
2. MS-Office, Dr. S.S. Srivastava, Laxmi Publications Pvt Limited 2008
3. Let Us Learn M S Office, Mridula Sharma, Prabhat Prakashan 2009
4. Fundamentals of Information Technology Including MS Office, Maidasani Laxmi Publications Pvt Limited, 2007
5. Microsoft Office Step by Step (Office 2021 and Microsoft 365) ,Joan Lambert, Curtis Frye Pearson Education 2022

Note: Latest edition of readings may be used

VOI006: Fundamentals of Digital Marketing

Programme: B.Com.	Year: NA	Semester: NA
Subject: Commerce (Vocational)		
Course Code: VOI006	Course Title: Fundamentals of Digital Marketing	
Course Outcomes: After completing the course, the student shall be able to develop skills in <ul style="list-style-type: none">• Social media marketing• Digital marketing• Performance marketing,• Marketing analyst & Planner• Growth marketing		
Credits: 3	Core Compulsory / Elective: Elective	
Total No. of Lectures: 60		
Unit	Topics	No. of Lectures
I	Basics of Digital Marketing and Introduction to its tools, Online Designing & Copywriting, Graphic Designing	15
II	Social Media Marketing/Optimization, (Instagram, Facebook, Twitter, Linkedin, Whatsapp, Podcast, You Tube)	15
III	Search Engine Optimization, (backlinking, directory submission, infographics), Performance & Influencer Marketing Performance & its Techniques	15
IV	Making money from Digital Marketing, Consumer psychology, making a perfect pitch.	15
Suggested Readings: 1. Blog of Neil Patel (neilpatel.com) for getting hands on experience about changing trends. 2. Suggested Digital platforms/web links for reading- urbantract.in/blog From minor digital Note- Latest edition of the text books should be used.		

VOI007: Banking and Finance

Programme: B.Com.		Year: NA	Semester: NA
Subject: Commerce (Vocational)			
Course Code: VOI007		Course Title: Banking & Finance	
Course Outcomes: After completing the course, the student shall be able to learn the skills of <ul style="list-style-type: none">● Loan officer● Teller● Accountant● Auditor● Actuary● Budget Analyst● Cost Estimator● Financial Analyst● Public Policy Consultant			
Credits: 3		Core Compulsory / Elective: Elective	
Total No. of Lectures: 60			
Unit	Topics		No. of Lectures
I	Basic Financial Skills : <ul style="list-style-type: none">• Money - Importance, functions and role in economy• Basics of banking - Types, functions of commercial banks, credit creation• Types of Accounts, Savings and Borrowings• Role and importance of investment Practical• Physical visit to banks• Study and visit the website of different banks• Learn simple mathematics - simple interest, compound interest, growth and exponential growth• Make a comparative study on different accounting methods• Study investment pattern of banks through survey and questionnaire		15
II	Digital Banking Skills : <ul style="list-style-type: none">• Understanding types of banking fee• E-wallet, Online and mobile banking• Banking services - debit card, credit card, cheques, etc• Know Your Customer (KYC), Pan Card, Aadhar Card and ATM awareness Practical• Bank visit• Visit bank websites• Interaction with customers to know their level of awareness and problems of digital banking		15

	<ul style="list-style-type: none"> • Learn activation and blocking of PIN, mobile and e-mail registration • Spread awareness of digital banking and cashless transactions 	
III	Loans and Bank Funds: <ul style="list-style-type: none"> • Types of loans and interest rates <ul style="list-style-type: none"> ▪ Loans against assets/collateral security ▪ Popular loans ▪ Liquid assets - Cash in hand, cash with RBI, cash with other banks ▪ Advances - secured and unsecured 	15
IV	Practical : <ul style="list-style-type: none"> • Bank visit • Study various websites • Undertake a project regarding different types of loans, their interest rates, EMI and loan duration • Teach calculators - EMI loan calculators, SIP and RD calculators • To find out the need of the customer and hence formulate a strategy to enable easy accessibility to different loans. 	15
Suggested Readings: <ol style="list-style-type: none"> 1. Banking Theory and Practice, K.C. Shekhar and Lekshmy Shekhar, Vikas Publishing House, Noida, U.P.. The Theory and Practice of Banking, Henry Dunning Macleod 2. Money, Banking, International Trade and Public Finance, Dr. D.M. Mithani, Himalaya Publishing House, Mumbai, Maharashtra 3. Banking Theory and Practice, Katarit Sanjay, LAP LAMBERT Academic Publishing 4. Modern Banking : Theory and Practice, D. Muraleedharan, PHI Learning Pvt. Ltd., New Delhi. 5. Basic Accounting, Rajni Sofat and Preeti Hiro, PHI Learning Pvt. Ltd., New Delhi <p>Note: Latest edition of readings may be used</p>		

VOI008: Comprehensive Program on Stock Market

Programme: B.Com.		Year: NA	Semester: NA
Subject: Commerce (Vocational)			
Course Code: VOI008		Course Title: Comprehensive Program on Stock Market	
Course Outcomes: After completing the course, the student shall be able to <ul style="list-style-type: none">• Learn the basics of Stock Market• Technical Analysis• Practically do stock trading• Fundamental Analysis			
Credits: 3		Core Compulsory / Elective: Elective	
Total No. of Lectures: 60			
Unit	Topics		No. of Lectures
I	Basics of Stock market: Investment & securities, Types of market Depositories and mutual funds, IPOs & FPOs, Primary & Secondary Market		10
II	Technical analysis: Candle and chart analysis, Dow Theory and patterns, Support and Resistance, Range Breakout		20
III	Practical: <ul style="list-style-type: none">• Pattern and price action study,• Indicators and Oscillators analysis In live market, Derivatives trading (Basic idea)		15
IV	Fundamental Analysis: Analysing P &L Statement, Analysing Balance sheet, Analysing cashflow statement, Ratio Analysis		15
Suggested Readings: 1. Taxmann’s NISM Securities Market foundation series VIII 2. Taxmann’s NISM Research Analyst series XV 3. Taxmann’s NISM Equity Derivatives series VIII 4. Virtual trading simulation apps			

VOI014: Retail Management

Programme: B.Com.		Year: NA	Semester: NA
Subject: Commerce (Vocational)			
Course Code: VOI014		Course Title: Retail Management	
Course Outcomes: After completing the course, the student shall be able to <ul style="list-style-type: none">• Working of Retail stores• Designing retail strategy• Manage store operations• Manage E retail operations			
Credits: 3		Core Compulsory / Elective: Elective	
Total No. of Lectures: 60			
Unit	Topics		No. of Lectures
I	Retail Theory & Practices : Nature, Scope, History, Retail Institutions, Types, Retail Management Process, Indian Retailing Scenario, Retail Managers – Roles, Skills and Scope, Evolution of Management Theory, Organizational Environment in Retail Sector, Ethical Issues in Retailing, Job Opportunities in Retail Industry, Personality Traits of Retailers, Retail Entrepreneur, Employment Opportunities, Internationalization and Globalization of Retailing, Collection of information on retail marketing from local market		15
II	Retail Marketing Strategy: Introduction, Building Retail Brand, Sales Enhancement Strategies, Business Intelligence, Customer Service, Social Media Marketing, Pricing Strategy, Point of purchase communication, Role of Packaging, Pricing Strategy, Merchandise Management, Private Labels,Retail Promotion, Building Store Loyalty Invited lecture/training by local expert		15
III	Retail Organization & Functional Management: Introduction, Classification of Retail Organization, Franchising, Human Resource Management in Retail, Building and Sustaining Relationship in Retailing, Customer relationship Management, Store Planning: Location, Layout, Store Operations- POS (Point of Sale) /Cash Process, Customer Service and Accommodation, Retail Floor and Shelf Management, Retail Accounting and Cash Management, Setting up Stores before Opening, Working with Floor Plans and Store Requirements. Internship/Training to a related nearby malls and departmental stores		15
IV	Electronic Retailing: Introduction, Types of Technology in Retailing, Role of IT in Business; Influencing Parameters for use of IT in Retailing; Efficiency in Operations, Effective Management of Online catalogues; Direct Retailing		15

	Methods, Database Management; Data warehousing; Critical Analysis of ERetailing Strategies; Customer Relationship Management.	
<p>Suggested Readings:</p> <ol style="list-style-type: none"> 1. Sinha, Uniyal- Managing Retailing, Oxford University Press, Delhi 2. Agarwal, Bansal, Yadav, Kumar- Retail Management, PragatiPrakashan, Meerut 3. Berman Berry, Evans J.R.- Retail Management- A Strategic Management Approach, IX Edition , Pearson Education, New York, 2006 4. Pradhan Swapna- Retailing Management-Text and Cases, II Edition, Tata Mc Graw Hill <p>Note: Latest edition of readings may be used</p>		