

B.Com. I Semester

L	T	P	C.U.
5	1	0	6

Course Name: Business Organization

Course Code: C010101T

Max Marks: 25+75

Course Outcomes: After completing this course a student will have-

1. Ability to understand the concept of Business Organisation along with the basic laws and norms of Business Organisation.
2. Ability to understand the terminologies associated with the field of Business Organisation along with their relevance.
3. Ability to identify the appropriate types and functioning of Business Organisation for solving different problems.
4. Ability to apply basic Business Organisation principles to solve business and industry related problems.
5. Ability to understand the concept of Sole Proprietorship, Partnership and Joint Stock Company etc.

Unit – 1:

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.

Unit – 2:

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.

Unit – 3:

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.

Unit – 4:

Business Combination: Meaning, Characteristics, Objectives, Causes, Forms and Kind of Business Combination. Rationalisation: Meaning, Characteristics, Objectives, Principles, Merits and demerits, Difference between Rationalisation and Nationalisation.

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 Organization and Management", Kitab Mahal Publishers (Hindi and English)

L	T	P	C.U.
5	1	0	6

Course Name: Business Statistics

Course Code: C010102T

Max Marks: 25+75

Course Outcomes: After completing this course a student will be able to understand and apply the basic methods/approaches/tools being followed in statistics field. Also, they will understand use of Statistics in Business.

Unit – 1:

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.

Unit – 2:

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.

Unit – 3:

Correlation- Meaning, application, types and degree of correlation, Methods- Scatter Diagram, Karl Pearson's Coefficient of Correlation, Spearman's Rank Coefficient of Correlation.

Unit – 4:

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.

Suggested Readings:

1. Heinz, Kohler: Statistics for Business & Economics, Harper Collins;
2. Gupta, S.C. Fundamental of Statistics, Himalaya Publication.
3. Sharma J.K., Business Statistics, Pearson Education.
4. Gupta S.P. & Gupta Archana, Elementary Statistics, (English and Hindi) Sultan Chand & Sons, New Delhi.

(MINOR ELECTIVE FOR BCom I Semester)

BBA I Semester

Program/Class: BBA(FYUGP)	Year: First	Semester: First
Course Code: F010103T	Course Title: Business Ethics and Corporate Governance	

Course outcomes:

The aim of the course is to build knowledge and understanding Business Ethics among the student. The course seeks to give detailed knowledge about the subject matter by instilling them basic ideas about Business Ethics. The outcome of the course will be as follows –

To develop understanding of business ethics and values.

To provide relationship between ethics and corporate excellence.

To give an overview about Gandhian philosophy and social responsibility.

Credits: 6	Elective
Max. Marks: 25+75	Min. Passing Marks:

Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 5-1-0

Unit	Topics	No. of Lectures Total=80-90
I	Introduction: Concept and nature of ethics; ethics, values and behavior; development of ethics, relevance of ethics and values in business, Arguments against business ethics.	
II	Work life in Indian Philosophy: Indian ethos for work life, Indian values for the work place, Work-life balance, Ethos of Vedanta in management, Hierarchism as an organizational value.	
III	Relationship between Ethics & Corporate Excellence, Corporate Mission Statement, Code of Ethics, Organizational Culture, TQM. Gandhian Philosophy of Wealth Management, Philosophy of Trusteeship, Gandhiji's Seven Greatest Social Sins, Concept of knowledge management and wisdom management.	
IV	Corporate Social Responsibility-Social Responsibility of business with respect to different stakeholders, Arguments for and against Social responsibility of business, Social Audit.	

Suggested Readings:

1. Kaur Tripat, Values; Ethics in Management, Galgotia Publishers.
2. Chakraborty S.K., Human values for Managers
3. McCarthy, F.J., Basic Marketing
4. Chakraborty S.K., Ethics in Management: A Vedantic Perspective, Oxford University Press.

Suggested Continuous Evaluation Methods:

In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.

Suggested equivalent online courses:

.....

Further Suggestions:

.....

Vocational/Skill Enhancement Course (SEC)

Program/Class: BCom(FYUGP)	Year: First	Semester: First		
Course Code: SEC-1101	Course Title: Presentation and Communication Skill			
Course outcomes:				
By the end of this course, students will be able to:				
1.Understand the basic principles of effective communication in personal and professional contexts.				
2. Develop verbal and non-verbal communication skills for impactful presentation delivery.				
3. Prepare and deliver structured presentations with confidence.				
4. Enhance listening, questioning, and interpersonal communication abilities.				
5 Apply communication skills in interviews, meetings, and group discussions.				
Credits: 3	Elective Course			
Max. Marks: 60(P)+40	Min. Passing Marks:			
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 1-0-4				
Unit	Topics	No. of Lectures Total=50-55		
I	Introduction to Communication - Meaning, Process and Types of Communication, Barriers to Effective Communication, Importance of Feedback, 7 Cs of Communication			
II	Verbal and Non-Verbal Communication - Oral vs Written Communication, Tone, Pitch, Clarity, and Fluency, Body Language, Eye Contact, Gestures, Dress Code and Etiquette			
III	Presentation Skills - Elements of an Effective Presentation, Planning, Structuring, and Visual Aids (PPTs), Opening and Closing Techniques, Overcoming Stage Fright and Nervousness			
IV	Listening and Interpersonal Skills -Types and Importance of Listening, Active Listening Techniques, Empathy and Emotional Intelligence in Communication, Working in Teams and Collaborating Effectively			
V	Business Communication Applications -Group Discussions and Public Speaking, Mock Interviews and Meetings ,Report and Email Writing Basics , Role Plays and Real-life Simulations			
Suggested Readings:				
1.Meenakshi Raman & Prakash Singh – Business Communication				
2. Barun K. Mitra – Personality Development and Soft Skills				
3. Dale Carnegie – The Quick and Easy Way to Effective Speaking				
4. Shirley Taylor – Model Business Letters, Emails and Other Documents				
5. Deborah Tannen – Talking from 9 to 5				

Vocational/Skill Enhancement Course (SEC)

Program/Class: BCom(FYUGP)	Year: First	Semester: First
Course Code: SEC-1102	Course Title: Financial Literacy	

Course outcomes:

By the end of this course, students will be able to:

1. Understand the basic concepts of money, income, savings, investment, and credit.
2. Develop the skills to manage personal and family finances effectively.
3. Evaluate various banking, insurance, and investment options.
4. Protect themselves from frauds and scams in financial transactions.
5. Build a strong foundation for responsible financial decision-making and planning

Credits: 3	Elective Course
Max. Marks: 60(P)+40	Min. Passing Marks:
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 1-0-4	

Unit	Topics	No. of Lectures Total=50-55
I	Introduction to Financial Literacy -Meaning, Need, and Importance, Key Terms: Income, Expenditure, Savings, Budgeting and Financial Goals, Role of Financial Literacy in Daily Life	
II	Banking Basics and Digital Transactions -Types of Bank Accounts and Services, ATM, Cheque, Passbook, Net Banking, UPI, Mobile Wallets and Digital Safety, Know Your Customer (KYC) & Banking Ombudsman	
III	Savings, Investments, and Insurance -Importance of Saving and Investing, Financial Products: FD, RD, PPF, Mutual Funds, Basics of Insurance: Life, Health, General, Compound Interest and Time Value of Money	
IV	Borrowing and Credit Management -Loans: Types and Process, Credit Cards and Credit Scores, Responsible Borrowing Practices, Managing Debt and EMI Planning	
V	Frauds, Financial Planning & Government Schemes -Financial Scams and Cyber Frauds, Retirement and Emergency Planning, Government Financial Schemes: PMJJBY, PMSBY, APY, Jan Dhan Yojana, Financial Empowerment and Legal Rights	

Suggested Readings:

1. National Centre for Financial Education (NCFE) – Financial Education Workbooks
2. Madura, Jeff – Personal Finance
3. Kapoor, Jack R. – Focus on Personal Finance
4. SEBI & RBI Online Resources
5. Ministry of Finance – Guides on Financial Literacy

Suggested Continuous Evaluation Methods:

In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.

Vocational/Skill Enhancement Course (SEC)

Program/Class: BCom(FYUGP)	Year: First	Semester: First
Course Code: SEC-1103	Course Title: Team Building	

Course outcomes:

By the end of this course, students will be able to:

- 1.Understand the fundamentals of team dynamics and group behavior.
2. Develop interpersonal and leadership skills essential for working in teams.
3. Identify and resolve team conflicts effectively.
4. Collaborate effectively with diverse individuals and work toward common goals.
5. Apply team-building techniques in academic, personal, and professional context

Credits: 3	Elective Course
Max. Marks: 60(P)+40	Min. Passing Marks:
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 1-0-4	

Unit	Topics	No. of Lectures Total=50-55
I	Introduction to Team Building -Concept of Team and Group, Characteristics of Effective Teams, Stages of Team Development (Tuckman's Model), Individual vs Team Performance	
II	Roles and Responsibilities in Teams -Team Roles (Belbin's Role Theory), Leadership in Teams , Accountability and Collaboration , Diversity and Inclusion in Teams	
III	Communication in Teams - Importance of Open Communication, Listening and Feedback Mechanisms, Group Decision-Making Techniques, Tools for Virtual Team Communication	
IV	Conflict Management and Problem Solving -Types and Causes of Conflict, Conflict Resolution Styles, Negotiation Skills, Problem Solving and Consensus Building	
V	Team Building Activities and Application -Case Studies on Team Success and Failure , Indoor and Outdoor Team Exercises , Project Work in Teams , Reflection and Learning Review	

Suggested Readings:

1. R. M. Belbin – *Team Roles at Work*
2. Stephen Robbins – *Organizational Behavior* (Team and Group Behavior chapters)
3. Thomas R. Harvey – *Team Building: A Practical Guide*
4. Jon R. Katzenbach & Douglas K. Smith – *The Wisdom of Teams*
5. Daniel Goleman – *Emotional Intelligence* (Teamwork and Empathy)

Suggested Continuous Evaluation Methods:

In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.

Co-Curricular AEC-1 Semester I

Program/Class: BCom(FYUGP)	Year: First	Semester: First		
Course Code: Z020201	Course Title: First Aid and Basic Health			
Course outcomes:				
<ol style="list-style-type: none"> 1. Learn the skills needed to assess an ill or injured person. 2. Learn how to provide CPR to infants, children, and adults. 3. Learn to handle emergency childbirth. 4. Gain basic sex education to help young people navigate sensitive issues responsibly and confidently. 5. Understand that sex is normal, healthy, and central to human survival and well-being. 6. Develop awareness of natural changes during adolescence. 7. Identify mental health status and learn psychological first aid. 				
Credits: 2	Compulsory			
Max. Marks: 100				
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 2-0-0				
Unit	Topics	No. of Lectures Total=40-50		
I	Introduction to First Aid: Basic Principles, ABC of First Aid, Recovery position, Wounds and bleeding, Bandaging			
II	CPR: Definition, Procedure of CPR for infants, children, and adults; Artificial Respiration, Handling Fractures and Burns			
III	Emergency Childbirth: Basic understanding of labor process, delivery procedures, postnatal care, Dos and Don'ts			
IV	Basic Sex Education: Human reproduction, consent, personal safety, understanding sexual desire, emotional implications, myths			
V	Mental Health and Psychological First Aid: Identifying mental health conditions, stress and anxiety, active listening, support strategies			
Suggested Readings:				
<ol style="list-style-type: none"> 1. Indian First Aid Manual 2. Red Cross First Aid/CPR/AED Instructor Manual 3. Youth Mental Health First Aid Course – Australia 4. Finkelhor, D. (2009). <i>The Prevention of Childhood Sexual Abuse</i>. Durham, NH: Crimes Against Children Research Center 5. www.unh.edu/ccrc/pdf/CV192.pdf 6. Kantor, L. & Levitz, N. (2017). <i>Parents' views on sex education in schools: How much do Democrats and Republicans agree?</i> PLoS ONE, 12(7): e0180250 7. Orenstein, P. (2016). <i>Girls and Sex: Navigating the Complicated New Landscape</i>. Harper, NY 8. Schwiegershausen, E. (2015). <i>Most Women Are Catcalled Before They Turn 17</i>. www.thecut.com 				

Course Name: Business Management**Course Code: C010201T****Max. Marks: 25+75=100**

L	T	P	C.U.
5	1	0	6

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

1. Ability to understand the concept of Business Management along with the basic laws and norms of Business Management.
2. Ability to understand the terminologies associated with the field of Business
3. Management and control along with their relevance.
4. Ability to identify the appropriate method and techniques of Business Management for solving different problems.
5. Ability to apply basic Business Management principles to solve business and industry related problems.
6. Ability to understand the concept of Planning, Organising, Direction, Motivation and Control etc.

Unit – 1:

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.

Unit – 2:

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.

Unit – 3:

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.

Unit – 4:

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.

Suggested Readings:

1. Gupta, C.B., “Business Organisation”, Mayur Publication, (2014).
2. Singh, B.P., Chhabra, T.N., “An Introduction to Business Organisation & Management”, Kitab Mahal, (2014).
3. Sherlekar, S.A. and Sherlekar, V.S, “Modern Business Organization & Management Systems Approach Mumbai”, Himalaya Publishing House, (2000).
4. Bhusan Y. K., “Business Organization”, Sultan Chand & Sons, (1970).
5. Jagdish Prakash, “Business Organisaton 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.

Course Name: Financial Accounting

Course Code: C010202T

Max. Marks: 25+75=100

L	T	P	C.U.
3	1	0	4

Course outcomes: The objective of this paper is to help students to acquire conceptual knowledge of fundamental of accounting and to impart skills for recording various kinds of business transactions.

Unit – 1:

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.

Unit – 2:

Royalty Accounts - Accounting Records for Royalty in the books of Landlords and Lessee, Recoupment of Short working, 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.

Unit – 3:

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.

Unit – 4:

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.

Suggested Readings:

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

Course Name: Computerised Accounting

Course Code: C010203P

Max. Marks: 100(P)

L	T	P	C.U.
0	0	4	2

Courseoutcomes: The purpose of this paper is to provide knowledge of accounting with computer.

Unit – 1:

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.

Unit – 2:

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.

Unit – 3:

Computerised Accounting

Systems: Computerized Accounts by using any popular accounting software: Creating a Company; Configure and Feature settings; Creating Accounting Ledgers and Groups; Creating Stock Items and Groups; Vouchers Entry.

Unit – 4:

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.

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 CMohan Luneja, Sandeep Bansal and Rama Bansal
4. Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw-Hill Education, 13th Ed. 2013.
5. Charles T. Horngren and Donna Philbrick, Introduction to Financial Accounting, Pearson Education.
6. J.R. Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, New Delhi.
7. M.C. Shukla, T.S. Grewal and S.C. Gupta. Advanced Accounts. Vol.-I. S. Chand & Co., New Delhi.
8. S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi.
9. Deepak Sehgal. Financial Accounting. Vikas Publishing 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.

Vocational/Skill Enhancement Course (SEC)

Program/Class: BCom(FYUGP)	Year: First	Semester: Second		
Course Code: SEC-1201	Course Title: Digital Marketing			
Course outcomes:				
By the end of this course, students will be able to:				
1.Understand and apply core digital marketing concepts and tools.				
2.Design and implement an SEO-optimized website and content.				
3.Execute digital campaigns across platforms like Google and social media.				
4.Analyze data using digital analytics tools to improve marketing performance.				
5.Prepare for certifications and employment in digital marketing roles.				
Credits: 3		Elective Course		
Max. Marks: 60(P)+40		Min. Passing Marks:		
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 1-0-4				
Unit	Topics	No. of Lectures Total=50-55		
I	Introduction to Digital Marketing -Evolution and Importance of Digital Marketing, Traditional vs Digital Marketing, Components of Digital Marketing, Understanding Digital Customer Journey.			
II	Website Planning and Design -Basics of Domain, Hosting and CMS, creating a Basic Website using WordPress, UI/UX Concepts, Structure of Landing Pages			
III	Search Engine Optimization (SEO) and Search Engine Marketing (SEM) - On-page and Off-page SEO, Keyword Research and Meta Tags, Google Search Console, Google Ads: Campaign Setup and PPC Basics			
IV	Social Media and Content Marketing -Social Media Platforms: Facebook, Instagram, YouTube, Creating Engaging Content (Text, Image, Video), Influencer and Affiliate Marketing ,Tools for Scheduling and Management			
V	Analytics and Emerging Tools -Introduction to Google Analytics, Tracking Campaign Performance & KPIs, Email Marketing and Automation, AI and Future Trends in Digital Marketing			
Suggested Readings:				
1. Ryan Deiss & Russ Henneberry – Digital Marketing for Dummies				
2. Philip Kotler et al. – Marketing 4.0: Moving from Traditional to Digital				
3. Adam Clarke – SEO 2024: Learn Search Engine Optimization				
4. Gary Vaynerchuk – Jab, Jab, Jab, Right Hook				
5. Kevin Hartman – Digital Marketing Analytics 101				
Suggested Continuous Evaluation Methods:				
In addition to the theoretical inputs the course will be delivered through Assignments, Presentation,Group Discussions. This will instill in student a sense of decision making and practical learning.				
Suggested equivalent online courses:				
.....				
Further Suggestions:				
.....				

Vocational/Skill Enhancement Course (SEC)

Program/Class: BCom(FYUGP)	Year: First	Semester: Second		
Course Code: SEC-1202	Course Title: Guidance and Counselling			
Course outcomes:				
By the end of this course, students will be able to:				
1. Understand the meaning, principles, and scope of guidance and counselling. 2. Differentiate between various types of guidance (educational, vocational, personal). 3. Develop basic counselling skills including empathy, active listening, and questioning. 4. Apply guidance techniques in educational and professional settings. 5. Handle stress, conflict, and decision-making situations more effectively through counselling approaches				
Credits: 3	Elective Course			
Max. Marks: 60(P)+40	Min. Passing Marks:			
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 1-0-4				
Unit	Topics	No. of Lectures Total=50-55		
I	Introduction to Guidance and Counselling Meaning, Nature, Scope and Importance, Need for Guidance in Modern Life, Principles of Guidance and Counselling, Differences between Guidance and Counselling			
II	Types of Guidance and Counselling - Educational, Vocational and Personal Guidance, Individual vs Group Counselling, Directive, Non-directive, and Eclectic Counselling Approaches, Career Planning and Goal Setting			
III	Skills and Qualities of an Effective Counsellor -Listening and Empathy, Observation and Interpretation, Questioning and Rapport Building			
IV	Counselling Process and Techniques -Stages of the Counselling Process, Psychological Testing and Feedback Case Study Method, Handling Common Student Problems (Anxiety, Peer Pressure, Academic Stress)			
V	Application of Guidance and Counselling in Real Life - Role of Counselling in Education and Workplaces, Mental Health Awareness and First-Level Counselling, Counselling in Crisis and Conflict Situations, Referral and Follow-up Services			
Suggested Readings:				
1. Kochhar, S.K. – Educational and Vocational Guidance in Secondary Schools 2. Rao, S. Narayana – Counselling and Guidance 3. Gibson & Mitchell – Introduction to Counselling and Guidance 4. Gladding, Samuel T. – Counselling: A Comprehensive Profession 5. Jones, A. – Practical Counselling Skills: An Integrative Approach				
Suggested Continuous Evaluation Methods:				
In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.				
Suggested equivalent online courses:				

Vocational/Skill Enhancement Course (SEC)

Program/Class: BCom(FYUGP)	Year: First	Semester: Second		
Course Code: SEC-1203	Course Title: Sustainable Development			
Course outcomes:				
By the end of this course, students will be able to:				
1. Understand the concept, importance, and pillars of sustainable development.				
2. Analyze environmental, social, and economic challenges to sustainability.				
3. Evaluate sustainable practices in businesses and communities.				
4. Identify the role of government, international organizations, and civil society in achieving sustainability.				
5. Apply sustainable thinking in decision-making processes for long-term development.				
Credits: 3	Elective Course			
Max. Marks: 60(P)+40	Min. Passing Marks:			
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 1-0-4				
Unit	Topics	No. of Lectures Total=50-55		
I	Introduction to Sustainable Development -Definition, Origin, and Evolution, UN Sustainable Development Goals (SDGs), Importance for Developing Countries, Sustainability vs Development Debate			
II	Pillars and Principles of Sustainability - Environmental, Economic, and Social Dimensions, Intergenerational Equity and Precautionary Principle, Carrying Capacity and Ecological Footprint , Circular Economy and Green Economy Concepts			
III	Environmental Sustainability - Climate Change and Global Warming, Biodiversity and Natural Resource Conservation, Renewable vs Non-renewable Energy, Role of Environmental Policies and Acts (e.g., EPA, Forest Act)			
IV	Sustainable Business Practices - Corporate Social Responsibility (CSR) and ESG, Sustainable Supply Chain and Production, Green Marketing and Eco-labelling, Case Studies on Sustainable Enterprises			
V	Institutional and Global Initiatives -Role of UN, UNEP, WTO, and Government Schemes (e.g., SDG India Index, NAPCC), Public Participation and Community Action , Education for Sustainable Development , Challenges and Future Directions			
Suggested Readings:				
1. <i>Jeffrey Sachs – The Age of Sustainable Development</i>				
2. <i>Kates, Parris & Leiserowitz – What is Sustainable Development?</i>				
3. <i>Nitin Desai – Environmental Governance in India</i>				
Suggested Continuous Evaluation Methods:				
In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.				

Co-Curricular AEC-2 Semester II

Program/Class: BCom(FYUGP)

Course Name: Human Values and Environmental Studies

Course Code: Z030301

Max. Marks: 100

L	T	P	C.U.
2	0	0	2

Course Outcomes: 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.

Unit – 1:

Human Values –Introduction, Types, Characteristics, Developing Valuesystem in Indian Organisation, Values in Business Management, value basedOrganisation, Trans–cultural Human values in Management; Thoughts – Vivekanand on Character building; Gandhi ji on Seven Sins, and Dr. Kalam on parent & Teacher role; Corruption & Bribe, Social Media, Cyber threats policy; Sustainable policies in India; Principles of Ethics - Secular and Spiritual Values in Management – Introduction- Secular and Spiritualvalues, features, Levels of value Implementation. Features of spiritual Values,Corporate Social Responsibility- Nature, Levels ,Phases and Models of CSR,Corporate Governance. CSR and Modern Business Tycoons Ratan Tata, Azim Premjiand Bill Gates.

Unit – 2:

Holistic Approach in Decision making- Decision making, the decision makingprocess , The Bhagavad Gita: Techniques in Management , Dharma and Holistic Management; Discussion through Dilemmas –Dilemmas in Marketing and Pharma Organisations, moving from Public to Private –monopoly context, Dilemma of privatisation, Dilemma on liberalization, Dilemma onsocial media and cyber security , Dilemma on Organic food , Dilemma onstandardization ,Dilemma on Quality standards.Case Studies.

Unit – 3:

Ecosystem: Concept, structure & functions of ecosystem : producer, consumer,decomposer, foodweb, food chain, energy flow, Ecological pyramidsConservation of Biodiversity- In-situ & Ex- situ conservation of biodiversityRole of individual in Pollution controlHuman Population & Environment; Sustainable Development, India and UN Sustainable Development Goals, entrepreneurship.

Unit – 4:

Environmental Laws - International Advancements in Environmental Conservation; Role of National Green Tribunal; Air Quality Index; Importance of Indian Traditional knowledge on environment; Bio assessment of Environmental Quality; Environmental Management System; Environmental Impact Assessment and Environmental audit.

Suggested Readings:

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

B.Com. III Semester

Course Name: Cost Accounting

Course Code: C010301T

Max. Marks: 25+75=100

L	T	P	C.U.
5	1	0	6

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

Unit – 1:

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 Issues.

Unit – 2:

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.

Unit – 3:

Unit Output Costing: Concept of and Need for Unit Output Costing; Preparation of Cost Sheet and Tender Price; Preparation of Reconciliation Statement.

Unit – 4:

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.

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.

Course Name: Company Law (Elective Paper)

Course Code: C010302T

Max. Marks: 25+75=100

L	T	P	C.U.
5	1	0	6

Course outcomes: The objective of this course is to provide basic knowledge of the provisions of the Companies Act 2013 along with relevant cases.

Unit – 1:

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.

Unit – 2:

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.

Unit – 3:

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.

Unit – 4:

Majority Powers and Minority Rights: Protection of Minority Rights; Prevention of Oppression and Management. Mismanagement, Winding Up-Kinds and Conduct-Petition for Winding Up, Appointment of Official Liquidator and Duties.

Suggested Readings:

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

Course Name: Business Regulatory Framework (Elective Paper)

Course Code: C010303T

Max. Marks: $25+75=100$

L	T	P	C.U.
5	1	0	6

Courseoutcomes: 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.

Unit – 1:

Indian Contract Act, 1872: Definition & Nature of Contract, Classification; Offer & Acceptance; Capacity of Parties; Free Consent; Consideration; Legality of Objects

Unit – 2:

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.

Unit – 3:

Sale of Goods Act, 1930: Contract of Sale of Goods, Conditions & Warranties; Transfer of Ownership; Performance of the Contract; Remedial Measures; Actionable Claims.

Unit – 4:

Negotiable Instrument Act: Cheque, Promissory Note, Bill of Exchange, Crossing of Cheque, Dishonour of Cheque, Payment in due Course.

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

(MINOR ELECTIVE FOR BCom III Semester)

BBA III Semester

Program/Class: BBA(FYUGP)	Year: Second	Semester: Third
Course Code: F010303T	Course Title: Business Environment	
Course outcomes: The objective of this paper is to give the basic knowledge about the business environment in industry		
Credits: 6	(Elective Paper)	
Max. Marks: 25+75	Min. Passing Marks:	
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 5-1-0		
Unit	Topics	No. of Lectures Total= 75-90
I	Introduction: Concept, Significance and Components of Business environment, Factor affecting Business Environment, Micro and Macro environment.	
II	Economic Systems: Capitalism, Socialism, Communism, Mixed Economy- Public Sector & Private Sector	
III	Industrial Policy-Brief historical perspective; New industrial policy of India, Socio-economic implications of Liberalization, Privatization and Globalization	
IV	Role of Government in Regulation and Development of Business; Monetary and Fiscal Policy; EXIM Policy, FEMA; Overview of International Business Environment, Trends in World Trade: WTO-Objectives and role in international trade.	
Suggested Readings:		
1. Francis Cherunilam, Business Environment		
2. K. Aswathapa, Business Environment		
Suggested Continuous Evaluation Methods:		
.....		
Suggested equivalent online courses:		
.....		
Further Suggestions:		
.....		

Vocational/Skill Enhancement Course (SEC)

Program/Class: BCom(FYUGP)	Year: Second	Semester: Third
Course Code: SEC-2301	Course Title: Fundamental of Computer Science	

Course outcomes:

By the end of this course, students will be able to:

1. Understand the basic components and functioning of a computer system.
2. Identify different types of software and hardware.
3. Gain familiarity with operating systems, file management, and data storage.
4. Use essential productivity tools like word processors, spreadsheets, and presentation software.
5. Understand internet basics, cyber safety, and cloud computing essentials.

Credits: 3	Elective Course
Max. Marks: 60(P)+40	Min. Passing Marks:
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 1-0-4	

Unit	Topics	No. of Lectures Total=50-55
I	Introduction to Computers - History and Evolution of Computers, Characteristics and Classification of Computers, Components: Hardware and Software, Input, Output, Storage, and Processing Devices	
II	Computer Software and Operating Systems -Types of Software: System, Application, Utility, Popular Operating Systems (Windows, Linux, macOS), Functions of OS: File, Memory and Process Management, File Extensions and Formats	
III	MS Office and Productivity Tools - MS Word: Formatting, Tables, Mail Merge, MS Excel: Formulas, Functions, Charts, Sorting, MS PowerPoint: Slides, Animations, Transitions, Google Docs/Sheets as Collaborative Tools	
IV	Internet and Email Usage - Basics of Internet and WWW, Web Browsers and Search Engines, Email: Structure, Attachments, Etiquette, Introduction to Cloud Computing and Online Storage	

V	<p>Cyber Security and Emerging Trends - Basics of Cyber Security: Viruses, Malware, Phishing, Strong Passwords, Safe Browsing Practices, IT Act and Digital Ethics, Emerging Trends: AI, IoT, Big Data (Overview)</p>
Suggested Readings:	
1. Anita Goel – Computer Fundamentals 2. P.K. Sinha – Computer Fundamentals 3. V. Rajaram an – Fundamentals of Computers 4. IT Tools and Applications – NIELIT Course Book 5. Manuals and Tutorials of MS Office / LibreOffice	
Suggested Continuous Evaluation Methods:	
In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.	
Suggested equivalent online courses:	
Further Suggestions:	

Vocational/Skill Enhancement Course (SEC)

Program/Class: BCom(FYUGP)	Year: Second	Semester: Third		
Course Code: SEC-2302	Course Title: Intellectual Property Rights (IPR)			
Course outcomes:				
By the end of this course, students will be able to:				
1. Understand the concept and significance of intellectual property in business and innovation. 2. Identify various types of intellectual property rights such as patents, trademarks, copyrights, and trade secrets. 3. Comprehend the legal framework and procedure of acquiring and protecting IPRs in India and globally. 4. Examine the role of IPRs in economic growth, entrepreneurship, and branding. 5. Develop awareness of infringement, enforcement, and ethical use of intellectual property.				
Credits: 3	Elective Course			
Max. Marks: 60(P)+40	Min. Passing Marks:			
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 1-0-4				
Unit	Topics			
I	Introduction to Intellectual Property Rights - Concept and Scope of IPR , Evolution and Historical Development, Importance of IPR in the Knowledge Economy, International Treaties: WIPO, TRIPS, WTO	No. of Lectures Total=50-55		
II	Patents - Meaning and Characteristics of Patents, Types of Patents, Patent Filing Process in India, Patent Infringement and Remedies			
III	Trademarks and Geographical Indications - Concept of Trademarks and Service Marks, Functions and Classification of Trademarks, GI Tag: Meaning, Benefits, and Indian Examples, Registration and Infringement Issues			
IV	Copyrights, Designs, and Trade Secrets -Copyright: Meaning, Scope, and Duration, Industrial Designs and Layout Designs, Trade Secrets and Confidential Information, Ownership, Transfer, and Licensing			
V	IPR in Business and Contemporary Issues -IPR and Entrepreneurship, Case Studies on IP Commercialization, Role of IP in Start-ups, Innovation, and Branding, Cyber IPR Issues and Plagiarism			
Suggested Readings:				
1. N.S. Gopalakrishnan & T.G. Agitha – <i>Principles of Intellectual Property</i> 2. P. Narayanan – <i>Intellectual Property Law</i> 3. B.L. Wadehra – <i>Law Relating to Intellectual Property</i> 4. V. K. Ahuja – <i>Law Relating to Intellectual Property Rights</i> 5. WIPO Resources – <i>Guide to Intellectual Property (www.wipo.int)</i>				
Suggested Continuous Evaluation Methods:				
In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.				
Suggested equivalent online courses:				
.....				
Further Suggestions:				
.....				

Vocational/Skill Enhancement Course (SEC)

Program/Class:BCom(FYUGP)	Year: Second	Semester: Third		
Course Code: SEC-2303	Course Title: Entrepreneurship			
Course outcomes:				
By the end of this course, students will be able to:				
1. Understand the fundamental concepts and importance of entrepreneurship.				
2. Identify and evaluate business opportunities and develop business plans.				
3. Demonstrate an understanding of the entrepreneurial ecosystem and startup processes.				
4. Learn the essentials of funding, marketing, and legal aspects of new ventures.				
5. Cultivate entrepreneurial mindset, risk-taking, and innovation in real-world scenarios.				
Credits: 3	Elective Course			
Max. Marks: 60(P)+40	Min. Passing Marks:			
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 1-0-4				
Unit	Topics			
I	Introduction to Entrepreneurship - Concept, Definition, and Evolution, Characteristics and Types of Entrepreneurs, Role of Entrepreneurship in Economic Development, and Realities of Entrepreneurship			
II	Idea Generation and Business Opportunity Identification - Creativity and Innovation in Business, Techniques for Idea Generation, Feasibility Study and Market Research, Identifying Gaps and Customer Needs	No. of Lectures Total=50-55		
III	Business Plan and Project Report Preparation -Elements of a Business Plan, Business Model Canvas, Market Analysis, Financial Planning, and SWOT, Writing and Presenting a Business Plan			
IV	Entrepreneurial Ecosystem and Start-ups - Start-up India and MSME Schemes, Role of Incubators, Accelerators, and Mentors , Intellectual Property and Legal Framework , Government Support for Start-ups			
V	Funding, Marketing, and Scaling a Venture -Sources of Finance: Angel, VC, Bank Loans, Digital Marketing and Branding for Start-ups, Customer Acquisition Strategies, Growth, Exit Strategies, and Challenges			
Suggested Readings:				
1. S.S. Khanka – <i>Entrepreneurial Development</i> 2. Vasant Desai – <i>Dynamics of Entrepreneurial Development and Management</i> 3. David H. Holt – <i>Entrepreneurship: New Venture Creation</i> 4. Barringer & Ireland – <i>Entrepreneurship: Successfully Launching New Ventures</i> 5. Government of India – <i>Startup India Action Plan (startupindia.gov.in)</i>				
Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.				

Co-Curricular AEC-2 Semester III

Program/Class: BCom(FYUGP)	Year: Second	Semester: Third		
Course Code: Z040401	Course Title: Physical Education and Yoga			
Course outcomes:				
<ol style="list-style-type: none"> 1. Understand the basic concept and scope of Physical Education. 2. Learn the importance of fitness, wellness, and lifestyle management. 3. Gain knowledge of weight management and its role in health. 4. Understand the significance of Yoga in improving mental health and inculcating values. 5. Learn about various traditional Indian games and their cultural and fitness relevance. 				
Credits: 2	Compulsory			
Max. Marks: 100				
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 2-0-0				
Unit	Topics	No. of Lectures Total=40-50		
I	Introduction to Physical Education: Meaning, definition, aims and objectives, scope and importance; Contribution of physical education to total education			
II	Fitness and Wellness: Concept, principles and components of fitness; Importance of wellness; Factors affecting wellness; Guidelines for developing fitness and wellness			
III	Weight Management and Healthy Lifestyle: Nutrition, sedentary lifestyle, BMI, physical activity guidelines; Effects of exercise on body systems			
IV	Yoga and Mental Health: Introduction to Yoga, relation with mental health, benefits of yoga; Yoga and value education; Practical aspects of common yoga postures			
V	Traditional Indian Games: Introduction, significance, types and rules of traditional Indian games like Kabaddi, Kho-Kho, Gilli Danda, etc.			
Suggested Readings:				
<ol style="list-style-type: none"> 5. Lumpkin, A. (1994). <i>Physical Education and Sport: A Contemporary Introduction</i> (3rd Ed.). Mosby-Year Book, Inc. 6. Ciccomascolo, L. E., & Sullivan, E. C. (2011). <i>The Dimensions of Physical Education</i>. Jones & Bartlett Publishers. 7. Metzler, M. (2017). <i>Instructional Models in Physical Education</i>. Taylor & Francis. 8. Gallahue, D. L., & Donnelly, F. C. (2007). <i>Developmental Physical Education for All Children</i>. Human Kinetics. 				
Suggested Continuous Evaluation Methods:				
In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.				
Suggested equivalent online courses:				
.....				
Further Suggestions:				
.....				

B.Com. IV Semester

Course Name: Income Tax Law and Accounts

Course Code: C010401T

Max. Marks: 25+75=100

Course outcomes: It enables the students to know the basics of Income Tax Act and its implications.

L	T	P	C.U.
5	1	0	6

Unit – 1:

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.

Unit – 2:

Income from Salaries, Income from House Property. Profits and Gains of Business and Profession, Depreciation.

Unit – 3:

Capital gains, Income from Other Sources, Deductions from Gross Total Income, Computation of Tax Liability of an Individual.

Unit – 4:

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.

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

Course Name: Fundamentals of Marketing (Elective)

Course Code: C010402T

Max. Marks: 25+75=100

L	T	P	C.U.
3	1	0	4

Course outcomes: The objective of this course is to provide basic knowledge of concepts, principles, tools and techniques of marketing.

Unit – 1:

Introduction:Nature,scopeandimportanceofmarketing;Evolutionofmarketingconcepts;Marketingmix;Marketing environment. MicroandMacroenvironmental factors; ConsumerBehaviour– AnOverview:Consumerbuying process; Factors influencing consumer buyingdecisions.

Unit – 2:

MarketSelection:Marketsegmentation– concept,importanceandbases;Targetmarketselection;Positioningconcept,importanceandbases;Productdi fferentiation vs.marketsegmentation.

Product:Meaningandimportance.Productclassifications;Conceptofproductmix;Branding,packaging and labelling; After-sales services; Productlife-cycle; NewProductDevelopment.

Unit – 3:

Pricing:Significance;Factorsaffectingpriceofaproduct; Major pricing methods; Pricing policies andstrategies.

Promotion:Natureandimportanceofpromotion;Promotion Tools: advertising, personal selling, publicrelations; sales promotion and publicity – concept andtheirdistinctivecharacteristics;Promotionmix;Factors affectingpromotionmixdecisions;andIntegratedMarketing Communication Approach.

Unit – 4:

Distribution: Channels of distribution - meaning andimportance;Typesofdistributionchannels;Wholesaling and retailing; Factors affecting choice ofdistribution channel; Distribution Logistics; Meaning,importanceanddecisions.

Retailing: Types of retailing – store based and non-storebasedretailing,chainstores,specialtystores,supermarkets,retailvendingmachines,mailorderhouses, retail cooperatives; Management of retailingoperations: an overview; Retailing in India: changingscenario.

Recent developments in marketing: Social Marketing,OnlineMarketing,DirectMarketing,ServicesMarketing, Green Marketing, Relationship Marketing,Ruralmarketing.

SuggestedReadings:

1. Kotler,Philip;Keller,KevinLane;Koshy,Abraham, andMithileshwarJha,MarketingManagement: ASouthAsian Perspective,PearsonEducation.
2. Palmer,Adrian,IntroductiontoMarketing,OxfordUniversityPress,UK
3. Lamb, Charles W.; Hair, Joseph F., and Carl McDaniel, Principles of Marketing,South WesternPublishing,Ohio
4. Chhabra,T.N.,PrinciplesofMarketing,SunIndiaPublication.
5. Kumar,Arun&N.Meenakshi,MarketingManagement,VikasPublications.
6. (HindiandEnglish)
7. McCarthy,E.Jerome.,andWilliamD.Perreault,BasicMarketing,RichardD.Irwin.
8. Pride,WilliamM.,andD.C.Ferrell,Marketing:Planning,Implementation&Control,Cengage Learning.
9. Majaro,Simon,TheEssenceofMarketing,PrenticeHall,NewDelhi.
10. Zikmund,WilliamG.andMichaelD'Amico,Marketing:CreatingandKeepingCustomers inan E-Commerce World,ThomsonLearning.
11. Etzel,MichaelJ.,Walker,BruceJ.,Staton,WilliamJ.,andAjayPandit,MarketingConcepts andCases,TataMcGrawHill (SpecialIndian Edition).
12. McCarthy, E. Jerome; Cannon, Joseph P., and William D. Perrault, Jr., BasicMarketing: AManagerialApproach,McGrawHills.

Course Name: Digital Marketing

Course Code: C010403P

Max. Marks: 100 (P)

L	T	P	C.U.
0	0	4	2

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

1. Ability to understand the concept of Digital Marketing along with the basic forms and norms of Digital Marketing.
2. Ability to understand the terminologies associated with the field of Digital Marketing and control along with their relevance.
3. Ability to identify the appropriate method and techniques of Digital Marketing for solving different problems.
4. Ability to apply basic Digital Marketing principles to solve business and industry related issues and problems.
5. Ability to understand the concept of Budgetary Control, Cash Flow Statement, Fund Flow Statement, Break Even Analysis etc.

Unit – 1:

Introduction of the digital marketing, Digital vs. Real Marketing, Digital Marketing Channels, Creating initial digital marketing plan, Content management, SWOT analysis, Target group analysis.

Unit – 2:

Web design, Optimization of Websites, MS Expression Web, Creating websites, SEO Optimization, Writing the SEO content, Writing the SEO content, Google AdWords - creating accounts, Google Ad Words - types.

Unit – 3:

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.

Unit – 4:

Creating business accounts on YouTube, YouTube Advertising, YouTube Analytics, E-mail marketing, E-mail marketing plan, E-mail marketing campaign analysis, Keeping up with conversions, Digital Marketing Budgeting - resource planning, cost estimating, cost budgeting, cost control.

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: Moving from Traditional to Digital. Pearson India
6. Ryan, Damian and Jones Calvin (2016). Understanding Digital Marketing: Marketing Strategies for engaging the Digital Generation.

Course Name: Fundamentals of Entrepreneurship (Elective)

Course Code: C010404T

Max. Marks: 25+75=100

L	T	P	C.U.
5	1	0	6

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

1. Ability to understand the concept of Entrepreneurship along with the basic laws and practices of Entrepreneurship.
2. Ability to understand the terminologies associated with the field of Entrepreneurship along with their relevance.
3. Ability to identify the appropriate functions and qualities of Entrepreneur for solving different problems.
4. Ability to apply basic Entrepreneurship principles to solve business and industry related problems.
5. Ability to understand the concept of Life Small Business, Raising of Funds and EDP

Unit – 1:

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.

Unit – 2:

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.

Unit – 3:

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.

Unit – 4:

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.

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; Reprinted 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

Co-Curricular/Ability Enhancement Course (AEC)

Program/Class:BCom(FYUGP)	Year: 2nd	Semester: 4th		
Course Code: AEC-2401	Course Title: Social Responsibility and Community Engagement			
Course outcomes:				
CO1: Understand the concept and importance of social responsibility and civic engagement. CO2: Identify and analyse key issues and challenges faced by local communities. CO3: Plan and participate in community-based projects using participatory approaches. CO4: Develop personal, social, and leadership skills through experiential learning. CO5: Reflect critically on their community engagement experience and articulate the outcomes. CO6: Demonstrate understanding of Sustainable Development Goals (SDGs) and their local relevance.				
Credits: 2		Compulsory		
Max. Marks: 100				
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 2-0-0				
Unit	Topics	No. of Lectures Total=40-45 Hours		
I	Introduction to Social Responsibility- Meaning and concept of social responsibility, Historical development and significance in contemporary society, Civic responsibility and active citizenship, Constitutional values and fundamental duties, Role of youth in nation-building			
II	Understanding Community and Community Engagement- Concept of community and types (rural, urban, tribal, etc.), Community needs and development issues, Stakeholders in community development: government, NGOs, SHGs, etc., Objectives and principles of community engagement, approaches Participatory and inclusive development			
III	Identifying Social Issues- Survey and mapping of local community issues, Major social issues: education, health, sanitation, gender, environment, poverty, substance abuse, etc., Sustainable Development Goals (SDGs) and local action, Tools for need assessment: PRA, interviews, focus group discussions			
IV	Planning and Implementation of Community Projects- Designing a community-based project, Resource mobilization and stakeholder coordination, Volunteering and leadership skills, Documentation and impact assessment, Case studies of successful community interventions			
Suggested Readings:				
1. "Fundamentals of Social Work" – Rajendra Kumar Sharma 2. "Social Problems in India" – Ram Ahuja 3. "Gandhian Thoughts" – Ravindra Kumar 4. "Participatory Rural Appraisal: Principles and Practice" – Robert Chambers 5. "Youth and Social Transformation" – Manoranjan Mohanty 6. "Community Organization and Development" – David Hardcastle, Patricia Powers				
Suggested Continuous Evaluation Methods:				
In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in students a sense of decision making and practical learning.				
Suggested equivalent online courses:				
.....				
Further Suggestions:				
.....				

Program/Class: BCom (FYUGP)

Course Name: Research Project

Course Code: Research Project

Max. Marks: 100 (Practical)

L	T	P	C.U.
0	1	4	3

Course Description: The Research Project is designed to equip students with the essential knowledge and skills required to plan, execute, and present a research project effectively. This course focuses on developing research competence, critical thinking, and communication skills necessary for conducting in-depth investigations across various disciplines.

Course Outcomes: By the end of this course, students should be able to:

1. **Research Planning:** Formulate research questions or hypotheses, outline research objectives, and design a robust methodology appropriate for the research field.
2. **Literature Review:** Conduct a comprehensive literature review to identify existing gaps, relevant theories, and previous studies related to the research topic.
3. **Data Collection and Analysis:** Gather relevant data using appropriate research methods and tools, and apply suitable data analysis techniques to draw valid conclusions.
4. **Research Presentation:** Prepare a clear, well-structured, and articulate research report or thesis with appropriate citations and references.

Assessment Methods:

1. **Research Report:** Each student will conduct their research project and maintain research report. The final research report or thesis will demonstrate their ability to apply appropriate research methods, analyze data, and present findings coherently.
2. **Research Presentation:** In addition to the viva-voce examination, students may be required to deliver a research presentation to their peers and instructors. The presentation should effectively communicate the research background, objectives, methodology, findings, and implications.

B.Com. V Semester

Course Name: Corporate Accounting

Course Code: C010501T

Max. Marks: 25+75=100

L	T	P	C.U.
4	1	0	5

Course outcomes: This course enables the student to develop awareness about corporate accounting in conformity with the provisions of company act.

Unit – 1:

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.

Unit – 2:

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.

Unit – 3:

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.

Unit – 4:

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.

Suggested Readings:

1. Gupta RL Radhaswami M, Company Accounts Sultan Chand And Company (Hindi and English)
2. Maheshwari S N And Maheshwari S K Corporate Accounting Vikas Publishing (Hindi and English)
3. Shukla S M And Gupta S P Advanced Accountancy Sahitya Bhawan Publication (Hindi and English)
4. Jaiswal K S Corporate Accounting Both English And Hindi Shukla M C Grewal
5. P S And Gupta S C Advanced Accounts S Chand And Company
6. Shukla M B Corporate Accounting Kitab Mahal
7. Babu, Deepak: Corporate Accounting, Navyug Publications, Agra (English and Hindi)

Course Name: Goods and Services Tax

Course Code: C010502T

Max. Marks: 25+75=100

L	T	P	C.U.
4	1	0	5

Course outcomes: After completion of the course, the student will be able to complete the documentation of GST process and able to do assessment for the GST process.

Unit – 1:

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.

Unit – 2:

Time Of Supply: Meaning Of Goods And Services, TOS Under Reverse Charge Mechanism, Invoicing Provisions, Provisions Related With Change Changes In GST Rate. Place Of Supply: POS Meaning, POS Of Goods And Services, Intra state And Interstate Supply. Value Of Supply: Meaning, Provisions Related With Determination Of Value Of Supply Of Goods And Services, Determination Of GST Liability.

Unit – 3:

Input Tax Credit ITC: Meaning Of Utilization Of ITC, Block Credit, Supply Not Eligible For ITC, Matching, Reversal And Reclaim Of ITC. Payment Under GST: Manner Of Payment Of GST Liability, Concept Of Electronic, Cash Credit And Liability Ledger, Refund Of Excess GST. Return: Meaning, Purpose And Importance, Different Types Of Return, Due Date Of Filing Return, Assessment Under GST: Meaning, Types Sales Assessment, Provisional Assessment, Summary Assessment, Best Judgment Assessment.

Unit – 4:

Registration: MeaningOfFinalRegistration, Compulsory Registration, and Procedure For New Registration, Amendment And Cancellation Of Registration. Accounts And Records: Manner Of Maintenance Of Accounts, PeriodOfRetentionOfRelevant Records. **Invoice:** Format, Types Debit And Credit Note, Voucher **Audit:** Meaning, Types Mandatory, Departmental And Specific Audit, Penalty And Under GST, E-Way Bill.

Suggested Readings:

1. Malhotra XE and Agarwal goods and services tax Agra India Sahib Bhawan Publication English and Hindi
2. Agarwal Rajke 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. R.K. Singh P.K. bird's eye view of GST Asia law house
5. Singhania V.K. student's guide to GST and customs law taxman Publication private limited University edition
6. Gupta & Maheshwari, Tyagi Goods and Services Tax, SBPD PUBLISHINGHOUSE, AGRA
7. Babu, Deepak: GST: A Revolution in Indian Tax System, ISARA Solutions, New Delhi

Course Name: Business Finance

Course Code: C010503T

Max. Marks: 25+75=100

L	T	P	C.U.
4	1	0	5

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

Unit – 1:

Business Finance: Nature And Scope, Finance Function Investment Financing And Dividend Decisions, Capital Budgeting: Meaning Nature And Importance Investment Decisions Are Its Major Evaluation Criteria.

Unit – 2:

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.

Unit – 3:

Dividend Policies: Issues In Dividend Policies, Dividend Models, Sources Of Funds: Long Term Funds, Short Term Funds, Nature Significance And Determinants Of Working Capital.

Unit – 4:

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.

Suggested Readings:

1. Avadhani VA 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 IM Financial Management

Course Name: Principles and Practices of Insurance (Elective)
Course Code: C010504T
Max. Marks: 25+75=100

L	T	P	C.U.
4	1	0	5

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

1. Ability to understand the concept of Insurance along with the basic laws and practices of Insurance.
2. Ability to understand the terminologies associated with the field of Insurance and control along with their relevance.
3. Ability to identify the appropriate method and types of Insurance for solving different problems.
4. Ability to apply basic Insurance principles to solve business and industry related problems.
5. Ability to understand the concept of Life, Marine and Fire Insurance.

Unit – 1:

Risk: Meaning, Types, Causes, Methods of Handling Risks. Insurance: Meaning, Origin & Development, Functions, Types, Principles, Advantages, Reinsurance, Double-Insurance.

Unit – 2:

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.

Unit – 3:

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.

Unit – 4:

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.

Suggested Readings:

1. Mishra M.N., Insurance- Principles & Practice.
2. Gupta O.S., Life Insurance.
3. Vinayakam, M. Radhaswami & Vasudevam, Insurance- Principles & Practice.
4. Kothari & Bhall, Principles & Practice of Insurance.

Course Name: Monetary Theory and Banking in India (Elective)

Course Code: C010505T

Max. Marks: 25+75=100

L	T	P	C.U.
4	1	0	5

Course outcomes: The course expose the students to the working for money and financial system prevailing in India.

Unit – 1:

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.

Unit – 2:

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.

Unit – 3:

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.

Unit – 4:

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.

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 MY Indian Financial System Theory And Practice
5. Sengupta A K & Agarwal K Money Market Operations In India

B.Com. VI Semester

Course Name: Accounting for Managers

Course Code: C010601T

Max. Marks: 25+75=100

L	T	P	C.U.
4	1	0	5

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

1. Ability to understand the concept of Managerial Accounting along with the basic forms and norms of Managerial Accounting.
2. Ability to understand the terminologies associated with the field of Managerial Accounting and control along with their relevance.
3. Ability to identify the appropriate method and techniques of Managerial Accounting for solving different problems.
4. Ability to apply basic Managerial Accounting principles to solve business and industry related issues and problems.
5. Ability to understand the concept of Budgetary Control, Cash Flow Statement, Fund Flow Statement, Break Even Analysis etc.

Unit – 1:

Management Accounting- Concept, Meaning, Characteristics, Difference between Financial Accounting and 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.

Unit – 2:

Ratio Analysis: meaning, Utility, Classification of Ratios - Profitability Ratio, Activity Ratio and Financial Position Ratios. Fund Flow and Cash Flow Statement-Concept, Meaning of the term Fund and Preparation of Fund Flow Statement and Cash Flow Statement (As-3).

Unit – 3:

Business Budgeting: Meaning of Budget and Budgeting, Objectives, Limitations and importance, Essentials of effective Budgeting, Classification of Budgets- Flexible budget and Zero Based Budget. Marginal Costing: Meaning, Determination of Profit under Marginal Costing, Pricing of Product, make or by Decision, Selection of most profitable channel. Break Even Analysis: Concept and Practical Applications of Break even Analysis.

Unit – 4:

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.

Suggested Readings:

1. Homgren,C.T.,Gary L.Sundemand 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 House, New Delhi.
6. Sharma R.K. and Gupta S.K.; Management Accounting, Kalyani Publishers, Ludhiana. (Hindi and English)
7. Lal Jawahar; Managerial Accounting, Himalaya Publishing House, New Delhi.
8. Misra, A.K., Management Accounting, (Hindi and English) Navneet Prakashan, Nazibabad.

Course Name: Auditing
Course Code: C010602T
Max. Marks: 25+75=100

L	T	P	C.U.
4	1	0	5

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

Unit – 1:

Methodology of Accounting, Auditing and Fraud risk management in Kautilya's Arthashastra. 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.

Unit – 2:

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.

Unit – 3:

Audit of Limited Companies: Qualifications and Appointment of Company Auditors, their powers, duties and liabilities as per Company Act 1956, Enquiries under Section 227 (IA), Audit of share capital, share transfer and managerial remuneration, Additional matters in the Auditor's Report (Manufacturing and other companies), Auditor's Report Order 1988.

Unit – 4:

Audit of Public Sector Undertaking and Banks: Special features concerning Audit of departmental undertaking, 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.

Suggested Readings:

1. Gupta Kamal: Contemporary Auditing, TATA McGraw, 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)

Course Name: Financial Institutions and Market (Elective)

Course Code: C010603T

Max. Marks: 25+75=100

L	T	P	C.U.
4	1	0	5

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

1. Ability to understand the concept of Financial Market along with the basic form and norms of Financial Market.
2. Ability to understand the terminologies associated with the field of Financial Market and control along with their relevance.
3. Ability to identify the appropriate method and techniques of Financial Market for solving different problems.
4. Ability to apply basic Financial Market principles to solve business and industry related problems.
5. Ability to understand the concept of Primary and Secondary Market, Stock Exchange, SEBI etc.

Unit – 1:

Financial Markets an Overview: Meaning of Financial Market and its Significance in the Financial System. Financial Markets in the Organized Sector - Industrial Securities Market, Government Securities Market, Long-term Loans Market, Mortgages Market, Financial Guarantee Market, Meaning and Structure of Money Market in India, Characteristics of a Developed Money Market, Significance and Defects of Indian Money Market.

Unit – 2:

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.

Unit – 3:

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.

Unit – 4:

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.

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'.

Course Name: Human Resource Management (Elective)

Course Code: C010604T

Max. Marks: $25+75=100$

L	T	P	C.U.
4	1	0	5

Course

outcomes: The paper aims to develop in the students a proper understanding about human resource management.

Unit – 1:

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.

Unit – 2:

Recruitment and Selection: Recruitment, Factors affecting recruitment, sources of recruitment, Selection Process, selection test, interview, Orientation, Placement. Training and Development: Training – Objectives & Importance of training, Training methods – On Job training and Off the job training.

Unit – 3:

Employee Compensation: Compensation & Welfare, Job Evaluation. Performance Appraisal: Techniques, Job Enlargement & Job Enrichment, Quality of WorkLife, Worker's Participation in Management.

Unit – 4:

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.

Suggested Readings:

1. Aswathappa K Maini *Human Resource Management* Tata McGraw Hill
2. Verma Pramod Savi Bagiyaprabandhan Rao VSP *Human Resource Management* Excelbooks
3. Tripathi P C *Personnel Management and Industrial Relations* Sultan Chand and Sons
4. Agarwal & Fauzdar, *Human Resource Management* - SBPD Publishing House, Agra (English/Hindi)

Course Name: Business Ethics and Corporate Governance (Elective)

Course Code: C010605T

Max. Marks: 25+75=100

L	T	P	C.U.
4	1	0	5

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.

Unit – 1:

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.

Unit – 2:

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.

Unit – 3:

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.

Unit – 4:

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.

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

Course Name: Comprehensive Viva

Course Code: C010606R

Max. Marks:100(P)

L	T	P	C.U.
1	2	4	5

Course outcomes: At the end of this course, students will be able to improve their understanding of different subjects learnt in previous semesters along with recall and refresh fundamental concepts which they learn in different subjects and enhance their interview facing skills.