

Bachelor of B.Com (Hons) Commerce(2022-23

AS PER NIP 2020 GUIDELINES
Hons)
(W.E.F 2024-25)

BOS DATE : 12 AUGUST 2024

ORDINANCE AND SYLLABUS



Faculty of Management Studies

V.B.S. Purvanchal University, Jaunpur (U.P.) 222003

Veer Bahadur Singh Purvanchal University, Jaunpur

Bachelor of Commerce (Hons)

Ordinances Governing Three Year (Six Semesters) Graduate Degree Course w.e.f. Session 2024-25

The following ordinances have been framed as per the NEP 2020 Policy guidelines. It will govern the admission, course structure, examination, other allied matters relating to the three year (Six semesters) Bachelor of Commerce (Hons) Graduate Degree Course, Faculty of Management Studies, Veer Bahadur Singh Purvanchal University, Jaunpur.

1. ADMISSION

- 1.1** All matters relating to admission in the Bachelor of Commerce (Hons) course shall be dealt with the admission Committee constituted by the University.
- 1.2** The Bachelor of Commerce (Hons) is open to intermediate in any discipline with a minimum of 40 % marks for Gen (33%for SC/ST/OBCH), from a recognised board.
- 1.3** The intake to the Bachelor of Commerce (Hons) course shall be 90 students. However, University may reconsider for increasing the number if necessary. Admission to the Bachelor of Commerce (Hons) course shall be made strictly in order of merit on the basis of the combined result of the Written Test conducted by the University. Direct admission can be done on the approval of the Hon'ble Vice Chancellor.
- 1.4** The reservation norms for admission shall be as per Govt. notification issued from time to time.
- 1.5** On the selection for admission to Bachelor of Commerce (Hons) course, the candidates shall deposit the fees prescribed for the purpose to get his/her admission confirmed within the time period fixed by the Admission Committee of the Bachelor of Commerce (Hons). If a candidate fails to do so, his/her offer for admission shall be automatically cancelled and the seat falling vacant shall be offered to other candidate in the merit list. There is no provision of Fee concession/exemption under any circumstances.
- 1.6** Admission in the Bachelor of Commerce (Hons) course cannot be claimed by any candidate as the matter of right. The admission Committee of the Bachelor of Commerce (Hons) of the University shall have a power to refuse, reject or cancel any Admission if it possesses sufficient reason to do so.
- 1.7** A newly admitted student whose attendance is 25% or above but below the required percentage of attendance for appearing in the examination shall be eligible for re-admission in the subsequent session without appearing in the Entrance Test, if otherwise qualified.

2. COURSE OF STUDY AND EXAMINATION

- 2.1** With a view to conducting the Bachelor of Commerce (Hons) course systematically and within a time-bound frame, the University shall draw up an “Academic Calendar” in the beginning of the academic session with the approval of the Vice-Chancellor for its implementation.
- 2.2** A candidate admitted to the Bachelor of Commerce (Hons) course shall pursue a regular course of study in all the six semesters and attend at least 75% of the classes held, to be eligible to appear in the examination .However, the Vice-Chancellor may condone 15% shortage in attendance on the basis of sufficient reasons.
- 2.3** All the six semester examination of Bachelor of Commerce (Hons) course shall be conducted through theory papers, sessionals, practical, project reports, viva-voce and such other assignments as may be prescribed for the purpose from time to time.
- 2.4** Matters pertaining to the conduct of examination, assignments etc. shall be dealt with the board of Studies constituted by the Vice-Chancellor. The B.Com (Hons) course will be under the Faculty of Management Studies. The constitution of the Board of Studies shall be as follows:
- 2.4.1** The Bachelor of Commerce (Hons) course convener will be the convener of the Board of Studies.
- 2.4.2** Two external experts of the related field whose names are proposed by the course convener and approved by the Hon’ble V.C.
- 2.4.3** Dean, Faculty of Management will be the member.
- 2.4.4** By rotation one senior faculty member of the Department of Business Economics as internal expert.
- 2.5** The Board of Studies constituted as above shall recommend the panel of paper setters /examiners to the Vice-Chancellor. After getting approval from the Vice-Chancellor, the appointment letters shall be issued be to the concerned paper setters/examiners by the Registrar/Controller of Examinations of V.B.S. Purvanchal University.
- 2.6** The Registrar/Controller of the Examinations, with the approval the Vice-Chancellor shall associate one or two members of the Board of Studies for the moderation of the papers .The moderated papers shall have to be got printed by the Registrar/Controller of the Examinations well before commencement of the Examinations.
- 2.7** After printing the papers in sealed covers, shall be handed over to the Examination Superintendent who will ensure the smooth and fair conduct of the examinations.
- 2.8** For appearing in the Bachelor of Commerce (Hons) semester Examination each student shall have to deposit a prescribed Examination fee along with a filled in an Examination application form.
- 2.9** The student of Bachelor of Commerce (Hons) course shall be examined in the subjects in accordance with course curriculum.
- 2.10** In each of the Bachelor of Commerce (Hons) theory papers there shall be two components:
- 2.10.1** Semester Examination: The semester examination in each theory paper shall be of 3 hours duration and shall carry 75 marks.
- 2.10.2** Internal Assessment/Sessionals: In each theory paper, there shall be Sessionals of 25 marks, which will be organized by the teachers concerned in consultation with the Bachelor of Commerce (Hons) course convener. The break-up of Internal Assessment /Sessionals-marks shall be as follows:
- (1) Class Test: 10marks
 - (2) Assignments/Seminars: 10marks
 - (3) Class Attendance: 5marks .

2.11 The marks in the Internal Assessment/Sessional shall be awarded by the teachers concerned and submitted to the Bachelor of Commerce(Hons) course convener, who will after due approval send the same to the Registrar/Controller of Examinations, VBS Purvanchal University

2.12 Comprehensive Viva-Voce: In the VIth semester of Bachelor of Commerce(Hons) course there shall be Viva-voce examination of 100 marks on his overall understanding. The Viva shall be conducted Faculty member nominated by Convener and will have at least one external Examiner.

3. DECLARATION OF RESULTS

The conduction of the examination and the declaration of the results , passing rules, grades conversion of the courses etc in the programme shall be governed by the rules and regulations framed by the UP State Government and adopted by the University and the amendments made from time to time. The rules are as under:

NEP-2020 के अंतर्गत बी०ए०, बी०एस०सी० एवं बी०काम० के प्रथम तीन वर्ष हेतु ग्रेडिंग प्रणाली के सम्बन्ध में सुझाव

राष्ट्रीय शिक्षा नीति-2020, स्नातक स्तर पर सत्र 2021-22 से प्रदेश के सभी विश्वविद्यालयों /महाविद्यालयों में लागू की गई है। इस हेतु शासनादेश संख्या 1587/ सत्तर-3-2021-16 (26)-2011 टी.सी. दिनांक 13 जुलाई 2021 के संदर्भ में सभी विश्वविद्यालयों के लिए एक ग्रेडिंग प्रणाली की आवश्यकता है, जिससे सभी विश्वविद्यालयों में समान व्यवस्था हो तथा विद्यार्थी का एक विश्वविद्यालय/महाविद्यालय से दूसरे विश्वविद्यालय/महाविद्यालय में ABACUS-UP के द्वारा स्थानांतरण किया जा सके। अतः स्टीयरिंग कमेटी द्वारा प्रदेश के सभी विश्वविद्यालयों में स्नातक पाठ्यक्रमों में निम्नलिखित 10 पॉइंट ग्रेडिंग प्रणाली लागू किये जाने की सन्तुष्टि की गयी है, जो यूजीसी के दिशा निर्देशों पर आधारित है।

तालिका-1 (Table-1)

लेटर ग्रेड	विवरण	अंको की सीमा	ग्रेड पॉइंट
O	Outstanding	91-100	10
A ⁺	Excellent	81-90	9
A	Very good	71-80	8
B ⁺	Good	61-70	7
B	Above Average	51-60	6
C	Average	41-50	5
P	Pass	33-40	4
F	Fail	0-32	0
AB	Absent	Absent	0
Q	Qualified		
NQ	Not Qualified		

2. उत्तीर्ण प्रतिशत

2.1 Qualifying पेपर्स में Qualified के लिए Q ग्रेड तथा Not Qualified के लिए NQ ग्रेड दिया जायेगा।

2.2 उपरोक्त तालिका में मुख्य एवं माइनर विषयों का प्रत्येक कोर्स/पेपर (थ्योरी एवं प्रैक्टिकल सभी) Credit course है तथा इन सभी का उत्तीर्ण प्रतिशत अब तक प्रचलित 33 प्रतिशत ही होगा।

2.3 छः सह-पाठ्यक्रम कोर्स (co-curricular courses) तथा तृतीय वर्ष में लघु शोध (Minor project) Qualifying हैं तथा इनके उत्तीर्णांक 40% होंगे।

2.4 चार कौशल विकास कोर्स (Skill development/ Vocational courses) भी Credit course हैं तथा इनके उत्तीर्णांक भी 40% ही होंगे। शासनादेश संख्या 2058/सत्तर-3-2021-08(33)-2020 टी.सी. दिनांक 26 अगस्त 2021 में प्रदान की गई व्यवस्था के अनुक्रम में कौशल

विकास/रोजगार परक कोर्स/पेपर का मूल्यांकन कुल पूर्णांक 100 में से होगा, जिनमें से प्रशिक्षण/ट्रेनिंग/ प्रैक्टिकल आधारित कार्य का मूल्यांकन 60 अंकों में से होगा तथा सैद्धांतिक (Theory) आधारित कार्य का मूल्यांकन 40 अंकों में से होगा। कौशल विकास कोर्स/पेपर में कुल पूर्णांक 100 में से न्यूनतम उत्तीर्णांक 40 होंगे। प्रशिक्षण/ट्रेनिंग एवं सैद्धांतिक (Theory) में अलग-अलग कोई न्यूनतम उत्तीर्णांक नहीं होंगे।

- 2.5 सभी विषयों के मुख्य/माइनर/सह-पाठ्यक्रम/लघु शोध के प्रत्येक कोर्स/पेपर (थ्योरी एवं प्रैक्टिकल सभी) में अधिकतम अंक 100 में से प्राप्तांकों की गणना 25 अंकों के सतत आन्तरिक मूल्यांकन व 75 अंकों की विश्वविद्यालय (बाह्य) परीक्षा में प्राप्त अंकों को जोड़ कर की जायेगी।
- 2.6 मुख्य एवं माइनर विषयों के प्रत्येक कोर्स/पेपर (थ्योरी एवं प्रैक्टिकल सभी) में उत्तीर्ण होने हेतु (अ) विश्वविद्यालय की परीक्षा में अधिकतम 75 अंकों में से न्यूनतम 25 अंक (75 का 33 प्रतिशत) लाने आवश्यक होंगे तथा (ब) आन्तरिक एवं बाह्य परीक्षाओं में कुल मिलाकर न्यूनतम 33 अंक प्राप्त करने होंगे।
- 2.7 सह-पाठ्यक्रम/लघु शोध विषयों के प्रत्येक कोर्स/पेपर (थ्योरी एवं प्रैक्टिकल सभी) में उत्तीर्ण होने हेतु (अ) विश्वविद्यालय की परीक्षा में अधिकतम 75 अंकों में से न्यूनतम 30 अंक (75 का 40 प्रतिशत) लाने आवश्यक होंगे तथा (ब) आन्तरिक एवं बाह्य परीक्षाओं में कुल मिलाकर न्यूनतम 40 अंक प्राप्त करने होंगे।
- 2.8 किसी भी कोर्स/पेपर के आन्तरिक मूल्यांकन में कोई भी न्यूनतम उत्तीर्ण प्रतिशत नहीं है। यदि किसी विद्यार्थी को आन्तरिक मूल्यांकन में शून्य अंक व बाह्य परीक्षा में न्यूनतम उत्तीर्णांक 33 (मुख्य एवं माइनर विषयों में) अथवा 40 (सह-पाठ्यक्रम/लघु शोध विषयों में) प्रतिशत अंक मिलते हैं, तब भी वह उत्तीर्ण होगा। आन्तरिक मूल्यांकन में पूर्ण अनुपस्थिति पर भी शून्य अंक ही मिलेंगे।
- 2.9 किसी भी प्रकार के कृपांक (Grace marks) नहीं दिये जायेंगे।

3. कक्षोन्नति (Promotion)

- 3.1 विद्यार्थी को वर्तमान विषम (Odd) सेमेस्टर से अगले सम (Even) सेमेस्टर में सदैव प्रोन्नत किया जायेगा, चाहे वर्तमान विषम सेमेस्टर का परिणाम कुछ भी हो।
- 3.2 वर्तमान सम सेमेस्टर से अगले विषम सेमेस्टर अर्थात् वर्तमान वर्ष से अगले वर्ष में प्रोन्नति निम्न शर्तों के साथ दी जायेगी :-

(अ) विद्यार्थी ने वर्तमान वर्ष (दोनों सेमेस्टर मिलाकर) के कुल आवश्यक (required) क्रेडिट्स का न्यूनतम 50% क्रेडिट के पेपर्स (थ्योरी एवं प्रैक्टिकल मिलाकर) उत्तीर्ण कर लिए हों तथा (ब) विद्यार्थी ने वर्तमान वर्ष (दोनों सेमेस्टर) के Major विषयों (तीन मुख्य विषय प्रथम व द्वितीय वर्ष में तथा दो मुख्य विषय तृतीय वर्ष में) के सभी पेपर्स (थ्योरी एवं प्रैक्टिकल मिलाकर) के कुल क्रेडिट्स का न्यूनतम 50% क्रेडिट के पेपर्स उत्तीर्ण कर लिए हों। 50% क्रेडिट की गणना करने में दशमलव के बाद के अंक नहीं गिने जाएंगे, जैसे कि 27.6 तथा 27.3 को 27 ही माना जाएगा।

3.3 द्वितीय वर्ष से तृतीय वर्ष में प्रोन्नति के लिए प्रथम वर्ष के आवश्यक (required) 46 क्रेडिट्स के सभी (मुख्य/माइनर/स्किल इत्यादि) पेपर्स तथा Qualifying (सह-पाठ्यक्रम) पेपर्स को उत्तीर्ण करना आवश्यक होगा।

4. बैक पेपर अथवा सुधार (Improvement) परीक्षा

4.1 आन्तरिक परीक्षा में बैक पेपर अथवा सुधार (Improvement) हेतु परीक्षा नहीं होगी। केवल पूर्ण सेमेस्टर को बैक परीक्षा के रूप में दोबारा देने की स्थिति में विश्वविद्यालय परीक्षा के साथ आन्तरिक मूल्यांकन भी किया जा सकता है। किंतु एक विद्यार्थी दो पूर्ण सेमेस्टर्स की संपूर्ण परीक्षाएं एक साथ नहीं दे सकेगा।

4.2 विद्यार्थी को बैक पेपर अथवा सुधार (Improvement) की सुविधा सम (विषम) सेमेस्टर्स के पेपर्स के लिए सम (विषम) सेमेस्टर्स में ही उपलब्ध होगी।

4.3 विद्यार्थी को बैक पेपर अथवा सुधार (Improvement) हेतु परीक्षा के लिए कोर्स/पेपर तथा उसका पाठ्यक्रम (Syllabus) वही होगा जो उस वर्तमान सेमेस्टर जिसमें वह परीक्षा दे रहा है, में उपलब्ध होगा।

4.4 विद्यार्थी बैक पेपर अथवा सुधार (Improvement) हेतु किसी भी कोर्स/पेपर की विश्वविद्यालय (बाह्य) परीक्षा काल बाधित ना होने तक, चाहे कितनी भी बार दे सकता है। किंतु यह व्यवस्था वर्तमान वर्ष से केवल 1 वर्ष पहले के पेपर्स के लिए ही उपलब्ध होगी।

5. काल अवधि

किसी भी एक वर्ष को पूरा करने की अधिकतम अवधि तीन वर्ष होगी।

व्याख्या:— (Explanation) यदि विद्यार्थी सततता में तीनों वर्ष की पढ़ाई करता है, तो उसे अधिकतम नौ वर्ष मिलेंगे। किन्तु यदि विद्यार्थी किसी एक वर्ष का सर्टिफिकेट/डिप्लोमा

लेकर चला जाता है, तो यह बाकी के वर्षों की पढ़ाई दोबारा शुरू करने के लिए कभी भी वापस आ सकता है तथा उसे आगे के वर्षों की पढ़ाई पूरा करने के लिए तीन वर्ष (प्रति एक वर्ष की पढ़ाई) के मिलेंगे।

6. CGPA की गणना

6.1 SGPA एवं CGPA की गणना निम्नवत सूत्रों से की जाएगी:

<p>jth सेमेस्टर के लिए</p> $SGPA (S_j) = \frac{\sum(C_i \times G_i)}{\sum C_i}$	<p>यहाँ पर:</p> <p>C_i = number of credits of the ith course in jth semester.</p> <p>G_i = grade point scored by the student in the ith course in jth semester.</p>
$CGPA = \frac{\sum(C_j \times S_j)}{\sum C_j}$	<p>यहाँ पर:</p> <p>S_j = SGPA of the jth semester.</p> <p>C_j = total number of credits in the jth semester.</p>

6.2 CGPA को प्रतिशत अंको में निम्नलिखित सूत्र के अनुसार परिवर्तित किया जायेगा:
समतुल्य प्रतिशत = $CGPA \times 9.5$

6.3 विद्यार्थियों को निम्नवत सारणी के अनुसार श्रेणी (Division) प्रदान की जाएगी:

तलिका-2 (Table-2)

श्रेणी	वर्गीकरण
प्रथम श्रेणी	6.50 अथवा उससे अधिक तथा 10.00 से कम CGPA
द्वितीय श्रेणी	5.00 अथवा उससे अधिक तथा 6.50 से कम CGPA
तृतीय श्रेणी	4.00 अथवा उससे अधिक तथा 5.00 से कम CGPA

Programme B.Com. (Hons)

Year	Sem.	Subject/Course	Part	Course Code	Course	Credit	Theory/External	
							L	P
1	I	Course/ Paper-1	C020101T A		Financial Accounting	3	3	0
			C020101T B		Principles of Management	3	3	0
	I	Course/ Paper-2	C020102T A		Business Economics	3	3	0
			C020102T B		Indian Economy	3	3	0
	I	Course/ Paper-3	C020103T A		Monetary Theories and Institutions	3	3	0
			C020103T B		Business Mathematics	3	3	0
	I	Co-curricular						
I	Vocational				3			
I	Minor(Other Faculty)				4			
			Total Credit=25					
1	II	Course/ Paper-4	C020201T A		Corporate Accounting	3	3	0
			C020201T B		Business Organisation	3	3	0
	II	Course/ Paper-5	C020202T A		Basic Statistics	3	3	0
			C020202T B		Business Environment	3	3	0
	II	Course/ Paper-6	C020203T A		Business Communication	3	3	0
			C020203T B		Business Regulatory Framework	3	3	0
	II	Co-curricular						
II	Vocational				3			
			Total Credit=21					
2	III	Course/ Paper-7	C020301TA		Income Tax Laws & Accounts	3	3	0
			C020301TB		Company Law	3	3	0
	III	Course/ Paper-8	C020302TA		Financial Institutions	3	3	0
			C020302TB		Principles of Macro Economics	3	3	0
	III	Course/ Paper-9	C020303TA		Financial Analysis	3	3	0
			C020303TB		Business Entrepreneurship	3	3	0
	III	Co-curricular						
III	Vocational				3			
III	Minor(Other Faculty)				4			
			Total Credit=25					
	I V	Course/ Paper-10	C020401TA		Cost Accounting	3	3	0
			C020401TB		Public Finance	3	3	0
	I V	Course/ Paper-11	C020402TA		Specialized Accounting	3	3	0
			C020402TB		Fundamentals of Marketing	3	3	0
	I V	Course/ Paper-12	C020402TA		Computer Application in Business	3	2	1
			C020402TB		Indirect Taxes-GST	3	3	0
IV	Co-curricular							

2	IV	Vocational				3		
				Total Credit=21				
3	V	Course/ Paper-13	C020501TA		Management Accounting	3	3	0
			C020501TB		Advanced Company Accounts	3	3	0
	V	Course/ Paper-14	C020502TA		Banking Law & Practice	3	3	0
			C020502TB		Principles of insurance	3	3	0
	V	Course/ Paper-15	C020503TA		Auditing	3	3	0
			C020503TB		Fundamentals of Human Resource	3	3	0
	V	Co-curricular						
	V	Survey Report (Basic) (Qualifying)		C020504R	Survey Report			
			Total Credit=18					
3	V	Course/ Paper-16	C020601TA		Fundamentals of Business Finance	3	3	0
			C020601TB		Ecommerce & Digital Marketing	3	3	0
	V	Course/ Paper-17	C020602TA		International Business	3	3	0
			C020602TB		Business Ethics and Corporate Governance	3	3	0
					<u>Choose any one electives Group</u>			
					<u>ELECTIVES:</u>			
					<u>Group F:Finance</u>			
					Financial Markets in India	3	3	0
					Financial Services	3	3	0
					<u>Group M:Marketing</u>			
					Sales Management & Advertising	3	3	0
					International Marketing	3	3	0
					<u>Group H:HR</u>			
					Industrial Relations & Labour Laws	3	3	0
					LabourWelfare & Social Security	3	3	0
				<u>Group I:International Business Operation.</u>				
				Export Import Documentation	3	3	0	
				Foreign Trade Promotion	3	3	0	
			C020604P	Comprehensive Viva Voce	4		4	
	VI	Co-curricular						

VI	Project Report (Qualifying)		C020605R	Comprehensive Project Report			
			Total Credit=22				

- *Note: the teaching and internal evaluation may be performed by two teachers but external examination will be one. The external examination of three hours can be taken on two separate answer books and evaluated by two examiners*

PROGRAMME OBJECTIVE

The course aims to provide the knowledge and skills pertaining to the field of commerce in order to enable the students for employment in the changing global scenario. The essential knowledge required by the industries will be inculcated through the curriculum. The course provides detailed understanding of the strong conceptual framework in the area of commerce. The Bachelor of Commerce (Hons) programme is designed keeping in view the skills desired by the industry. The program aims to imbibe the latest theoretical knowledge and practice to help them acquire a comprehensive foundation. .

PROGRAMME OUTCOMES

The Programme will have the following Outcomes:

- Enrich with the comprehensive understanding of the Accounting issues related to Business
- The graduates will develop skills and attitudes for critical thinking, technical analysis and will apply it in industry.
- To nurture their talent for becoming good leaders and assets for an organization.
- The programme will enable the students to acquire practical skills to work as tax consultant, audit assistant and other financial supporting services.
- The option of various electives in specialization areas will help to develop deep understanding of the selected fields of business.

The Award of the Certificate/Diploma/Degree will be as per the below criteria

- **Certificate in Commerce**
Year 1 (Semester 1+2)
- **Diploma in Commerce**
Year 2 (Semester 1+2+3+4)
- **B.Com(Hons)**
Year 3 (Semester 1+2+3+4+5+6)

Programme/Class: B.Com(Hons) Degree	Year: First	Semester: First
Course/Paper - 1(A)		
Course Code: C020101T	Course Title: FINANCIAL ACCOUNTING	
<p>Course outcomes:</p> <p>CO1: Demonstrate an understanding of the Principles and Conventions of Accounting. CO2: Discuss about basic accounting terminology along with its limitations and importance. CO3: Equip with the knowledge of Journal, Cash book and other accounting records and preparation of final Accounts using computerized accounting. CO4: Explain and Determine depreciation and methods of depreciation. CO5: Prepare various accounts of partnership firm and its conceptual knowledge CO6: Prepare Financial accounts for partnership firms in different situations of admission, retirement, death and insolvency of the partners.</p>		
Credits: 3		Compulsory
Max. Marks: 25+75		Min. Passing Marks:
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0		
Unit	Topics	No. of Lectures Total=45
I	Introduction: Meaning and process of accounting, Basic terminology of accounting, Difference between accounting & book-keeping. Importance & limitations of accounting, Various use of accounting information, Accounting Principles: Conventions & Concepts. Accounting Equations, Capital and Revenue expenditure, Dual aspects of Accounting and Types of accounts.	15
II	Preparation of Journal and Cash book including banking transactions, Ledger and Trial balance, Subsidiary books of accounts. Rectification of errors, Preparation of bank reconciliation statement, Bills of exchange and promissory notes. Provisions and Reserves, Methods of Depreciation – Fixed Installment Method and Diminishing Balance Method. Preparation of Final Accounts using computerized accounting along with adjustment entries.	10
III	Concept of Partnership, Partnership Deed, Fixed and Fluctuating Capital Accounts, Valuation of Goodwill, Profit Sharing Ratio. Admission of Partners: Revaluation of Assets and Liabilities, Preparation of Profit and Loss Adjustment	10

	Account and Balance Sheet.	
IV	Retirement and Death of Partners: Revaluation of Assets and Liabilities, Settlement of Accounts, Joint Life Policy and Annuities. Dissolution of Firm, Preparation of Realization Account, Insolvency of Partner(s)	10
<p>Suggested Readings:</p> <ol style="list-style-type: none"> 1. S. N. Maheshwari, Financial Accounting, Vikas Publication, New Delhi. 2. T.S, Grewal, Introduction to Accounting, S. Chand and Co., New Delhi 3. P.C. Tulsian, Financial Accounting, Tata McGraw Hill, New Delhi 4. Lal, Jawahar and SeemaSrivastava, Financial Accounting, Himalaya Publishing House. <p>Suggestive digital platforms web links-</p>		
<p>Suggested Continuous Evaluation Methods: Assignments, Practicals, Presentations and MCQs. </p>		
<p>Suggested equivalent online courses: </p>		
<p>Further Suggestions: </p>		

Programme/Class: B.Com(Hons) Degree	Year: First	Semester: First
Course/Paper- 1(B)		
Course Code: -C020101T	Course Title: PRINCIPLES OF MANAGEMENT	
<p>Course outcomes:</p> <p>CO1- Explain the concept of management and decision making.</p> <p>CO2- Discuss about the role of positive thinking in an organization.</p> <p>CO3- Develop an effective Recruitment and Selection Plan</p> <p>CO4- Evaluate the impact of motivation on employee performance.</p> <p>CO5- Explain the process and technique of controlling.</p>		
Credits: 3		Compulsory
Max. Marks: 25+75		Min. Passing Marks:

Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0		
Unit	Topics	No. of Lectures Total=45
I	Introduction of Planning: Concepts, objectives, nature, functions, scope and significance of management, Levels of Management, Traditional and Modern Theory of Business Management , Weber and Fayol in management, Management Vs. administration. Planning: Concept, objectives, nature, importance and limitations of planning, Types of Plan , planning process, Concept of Decision Making and its Importance, forms, techniques and process.	15
II	Organizing and Staffing: Concept, objectives, nature of organizing, Types of Organization structure, Delegation of authority, Authority and responsibility, Centralization and Decentralization, Span of Control, Role of positive thinking in organization. Staffing: Concept, Scope and Process of Staffing. Recruitment– Meaning and Sources. Selection– Process of Selection. Training– Concept, Significance and Methods.	10
III	Directing and Coordination: Meaning, Elements and Significance of Directing. Principles of Directing. Leadership: Concept, Significance and Types of Leaders. Style of Leadership. Coordination – Concept and Techniques. Communication– Concept, Process and Barriers to Communication. Concept and types of Coordination. Supervision.	10
IV	Motivation and Control: Concept and Significance of Motivation. Types of Incentives. Theories of Motivation, Controlling - Concept, Process and Techniques of Controlling. Significance of Self - Control. Relationship between planning and controlling. A Conceptual Framework of Morale.	10
Suggested Readings: 1- Tripathi, P.C.; Principles of Management, Tata McGraw Hill Publishing, New Delhi. 2- Tulsian, P.C.; Business Organisation & Management, Pearson Education, New Delhi. 3- Chhabra, T.N. Principles and Practice of Management. Dhanpat Rai & Co., Delhi. 4- Essential of Management: Harold Kontz, McGraw Education		
Suggestive digital platforms web links-		
Suggested Continuous Evaluation Methods: Assignments, Practical, Presentations and MCQs		
Suggested equivalent online courses:		

Further Suggestions:

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Programme/Class: B.Com(Hons) Degree	Year: First	Semester: First
Course/Paper -2(A)		
Course Code: CO20102T	Course Title: BUSINESS ECONOMICS	
Course outcomes:		
CO1:- Discuss, Nature, Scope & Significance of Business Economics.		
CO2:- Explain Demand & Demand Forecasting.		
CO3:- Examine Production & Cost Analysis.		
CO4:- Relate & Discuss Market Morphology & Distribution.		
Credits: 3		Compulsory
Max. Marks: 25+75		Min. Passing Marks:
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0		
Unit	Topics	No. of Lectures Total=45
I	Introduction to Business Economics: Nature and Scope and significance of Business Economics, its relationship with other subjects, Role of Business Economists, Principles of Economics, Difference between Economics & Business Economics; Fundamental Economic Tools-Opportunity cost concept, Incremental concept, Principle of time perspective, discounting principle and Equi-marginal principle, Risk and Uncertainty Principle, Scarcity Principle	15
II	Demand and Consumption Function: Concept of Demand & its determinants. Demand Schedule, Demand Curve Price, Income & Substitution effects, Elasticity of demand: meaning, types, measurement and significance in managerial decisions, Revenue concepts, Concept of demand forecasting and methods of demand forecasting. Consumption Function: Utility	10

	Analysis; Indifference Curve.	
III	Production and Cost Analysis: Concept of Production, Production Function, Laws of Return; Return to Scale. Theory of Costs, Cost Output Relationship in Short-run and Long-run; Internal and External Economies & Diseconomies.	10
IV	Market Morphology and Distribution: Market Structure- Perfect, Imperfect, Monopoly, Oligopoly, Duopoly and Monopolistic. Distribution: Theory of Rent, Wages, Interest, Profit.	10
Suggested Readings:		
<ol style="list-style-type: none"> 1. Business Economics: V. G. Mankar, Himalaya Publishing House 2. Managerial Economics: Vineet Agarwal, Pearson Education 3. Business Economics: H. L. Ahuja, S. Chand & Co. Ltd. 4. Business Economics : R. K. Lekhi, Kalyani Publishers 		
Suggestive digital platforms web links-		
Suggested Continuous Evaluation Methods: Assignments, Practical, Presentations and MCQs		
Suggested equivalent online courses:		
Further Suggestions:		

Programme/Class: B.Com(Hons) Degree	Year: First	Semester: First
Course/Paper- 2(B)		
Course Code: CO20102T	Course Title: INDIAN ECONOMY	
Course outcomes: CO1: Analyze various key economic development issues prevailing in the economy. CO2: Understand the trend of economic policies in India CO3: Examine various Fiscal and Monetary policy with its key implications in the economy. CO4: Discuss and Comprehend Institutional framework of agriculture. CO5: Review Industrial pattern of Indian economy with regards to MSME sector. CO6: Analyze foreign trade and balance of payments with regards to Indian Economy.		
Credits: 3	Compulsory	
Max. Marks: 25+75	Min. Passing Marks:	
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0		

Unit	Topics	No. of Lectures Total=45
I	India's Economic development and Population demographics: Concept, Measures, types of Economies and economic development. Human Development concept, Human Development Index, interpretation of indicator and value & rank of the indicator for India in the world context. Composition of national income and occupational structure, per-capita income, inflation, unemployment, income distribution, poverty); India's population demographics: infant mortality rate, literacy rate, gender composition-female male ratio (issue of missing women) and age structure, concept of demographic dividend.	15
II	Review of Planning Policy Experience in India: Policies for Agricultural and Rural Development.Liberalization, Globalization and Privatization (LPG) model of industrial growth. Evolution of Disinvestment policy of Government, Economic Reform since 1991, Monetary and Fiscal policies with the its implications on economy	10
III	The Institutional Framework: Patterns of assets ownership in agriculture and industry; Policies for restructuring agrarian relations and for regulating concentration of economic power; Agricultural Finance (NABARD, Cooperative and Commercial banks, Microfinance institutions, unorganized sources money lenders, landlords, traders etc.); Agricultural Marketing, Minimum Support Price, Food Security, PDS, TDPS (only meaning and challenges), National Food Security Act.	10
IV	Industry and Services Sector: Phases of Industrialization–the rate and pattern of industrial growth across alternative policy regimes; MSME role in the Indian economy Public sector–its role, performance and reforms; The small scale sector, Financial Sector: Structure, Performance and Reforms. Foreign Trade and Balance of Payments.	10
Suggested Readings: 1-Mishra and Puri, Indian Economy, Himalaya Publishing House 2-. IC Dhingra, Indian Economics, Sultan Chand & Sons 3- GauravDutt and KPMSundaram, Indian Economy, S. Chand & Company Suggestive digital platforms web links-		
Suggested Continuous Evaluation Methods: Practicals, Assignments, Presentation and MCQs.		
Suggested equivalent online courses:		

Further Suggestions:

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Programme/Class: B.Com(Hons) Degree	Year: First	Semester: First
Course/Paper 3-(A)		
Course Code: CO20103T	Course Title: MONETARY THEORIES AND INSTITUTION	
Course outcomes:		
Co1- Comparative analysis between static and dynamic functions of money.		
Co2- Define the concept, nature, and characteristics of an ideal monetary standard.		
Co3- Apply the concept of value of money.		
Co4- Analyze the impact of inflation on the Indian economy.		
Co5- Understand various types of Inflation		
Credits: 3		Compulsory
Max. Marks: 25+75		Min. Passing Marks:
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0		
Unit	Topics	No. of Lectures Total=45
I	Introduction: Money-Definitions, Nature, Functions and Characteristics, Static and Dynamic Functions of Money, Importance of Money in Capitalist and Socialist Economies, Evils of Money, Classification of Money and Gresham's Law.	15
II	Monetary Standard and Paper Currency Standard: Concept, Nature and Characteristics of Ideal Monetary Standard.Types of Monetary Standards– Metallic, Paper, Gold Standard-Meaning, Definitions and Forms.Rules and Functions of Gold Standard, Gold Standard; Down fall and Future.Paper Currency Standard: Meaning, Nature, Merits and Demerits, Issue of Paper Money; Principle of Note-Issue, Methods of Issue of Paper Money, Bank Money Creation of Credit Money and Limitations.	10

III	Value of Money: Concept, Standard and Value of Money and Price Level and Measurement of Changes in Value of Money, Monetary Theories–Fisher’s Quantity Theory, Cash Balance Theory (Cambridge Equation), Saving And Investment Theory and Friedman’s Theory	10
IV	Inflation, Deflation, Disinflation and Reflation-Concept, Types, Effect and Remedies. Impacts of Inflation on Indian Economy.	10
<p>Suggested Readings: 1-Gupta S.B : Monetary Planning of India S.Chand, New Delhi. 2-Khan M.Y. : Indian Financial System:Theory and Practice, Tata Mc.Graw Hill, N.Delhi. 3- M.L Seth, Monetary Economics, Laxmi Narain Agarwal Publication.</p> <p>Suggestive digital platforms web links-</p> <p>Suggested Continuous Evaluation Methods: Assignments, Practicals, Presentation and MCQs. </p> <p>Suggested equivalent online courses: </p> <p>Further Suggestions: </p>		

Programme/Class: B.Com(Hons) Degree	Year: First	Semester: First
Course/Paper 3-(B)		
Course Code: CO20103T	Course Title: BUSINESS MATHEMATICS	
<p>Course outcomes:</p> <p>CO1:- Apply & use various concepts of basic mathematics such as profit loss, discount, Matrix, linear equation etc.</p> <p>CO2:-Analyze and solve mathematics of finance such as compound interest, Annuities etc.</p> <p>CO3 :Solve and understand the concept of Set theory, permutation combination etc.</p> <p>CO4:- Apply and solve calculus functions such as differentiation, integration, maxima minima etc.</p>		
Credits: 3	Compulsory	

Max. Marks: 25+75		Min. Passing Marks:
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0		
Unit	Topics	No. of Lectures Total=45
I	Calculation of Profit, Loss and Discount, Discount, Simple Interest, Percentage, Ratio and Proportion, , Simple and Simultaneous Equations (involving two variables), Basic Matrix Concepts. Use of Matrix in Business Problems. Square Matrix, Row Matrix, Column Matrix, Diagonal Matrix, Identity Matrix, Addition, Subtraction & Multiplication of Matrix, Use of Matrix in Business, Mathematical Induction. Inverse of Matrix, Rank of Matrix, Solution to a system of equations by head-joint matrix methods.	15
II	Mathematics of Finance: Compound Interest: Type of Interest Rate, Concept of Present Value, Types of Annuities, Present Value and Amount of Annuity Valuation of Simple Loan.	10
III	Set theory: Notation of Sets, Singleton Set, Finite Set, Infinite Set, Equal Set, Null Set, Subset, Proper Subset, Universal Set, Union of Sets, Intersection of Sets, Use of set theory in business. Permutation & Combination: Fundamental Theorems of Permutation -Multiplication and Addition; Factorial Notation; Calculation of number of permutations and combinations of 'n different things taken 'r' at a time.	10
IV	Calculus: Function; Limits; Differential Coefficient; Concept and rules of differentiation, Maxima and Minima involving second and higher order derivatives, Integration. Standard forms. Methods of integration by substitution, by parts and by use of partial fractions. Definite integration.	10
Suggested Readings:		
1-Kapoor, V.K.(2004)Business Mathematics; Sultan Chand & Sons, Delhi		
2-Sharma J K (2010), Business Statistics, Pearson Education India, New Delhi		
3-Sancheti Kapoor: Business Mathematics: Sultan Chand		
Suggestive digital platforms web links-		
Suggested Continuous Evaluation Methods: Assignments ,Practicals, Presentations and MCQs.		
Suggested equivalent online courses:		

Further Suggestions:

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Programme/Class: B.Com(Hons) Degree	Year: First	Semester: Second
Course / Paper-4 (A)		
Course Code: C020201T	Course Title: Corporate Accounting	
<p>Course outcomes:</p> <p>CO1:Comprehend various types of Capital structure of the company.</p> <p>CO2:Discuss about Debentures and its issues and redemption.</p> <p>CO3: Evaluate the different situations of capital issue to public like issue at premium, issue at discount and forfeiture of shares.</p> <p>CO4:Demonstrate an understanding about profit or loss prior or post to incorporation.</p> <p>CO5:Demonstrate an understanding of valuation of Goodwill and Shares.</p> <p>CO6:Discuss about underwriting of shares and debentures.</p>		
Credits: 3		Compulsory
Max. Marks: 25+75		Min. Passing Marks:
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0		
Unit	Topics	No. of Lectures Total=45
I	Concept of Company, Meaning and Types of Shares, Structure of Share Capital, Issue; Forfeiture, re-issue and Buy-back of Shares, Issue and Redemption of Preference Shares., Issue of Bonus Shares and Right Shares, Sweet Share	15
II	Meaning of Debenture, Kinds of Debentures, Issue of Debentures, Methods of Redemption of Debentures	10
III	Profit or Loss Prior or Post to Incorporation, Final Accounts of Company as per provisions of Companies Act of 2013, Valuation of Goodwill and Shares.	10
IV	Underwriting of Shares and Debentures, Disposal of Profits (Dividend and Bonus Shares) Divisible Profits, Appropriation of Profits.	10

<p>Suggested Readings:</p> <p>5. Accountancy-I: Haneef and Mukherjee, Tata McGraw Hill Co.</p> <p>6. Principles and Practice of Accounting: R.L. Gupta & V.K. Gupta, Sultan Chand & Sons.</p> <p>7. Accountancy-I: Tulasian, Tata McGraw Hill Co.</p> <p>Suggestive digital platforms web links-</p>
<p>Suggested Continuous Evaluation Methods: Assignments, Presentation, Practicals and MCQ</p>
<p>Suggested equivalent online courses:</p>
<p>Further Suggestions:</p>

Programme/Class: B.Com(Hons) Degree	Year: First	Semester: Second
Course / Paper-4 (B)		
Course Code: C020201T	Course Title: Business Organization	
<p>Course outcomes:</p> <p>CO1: Demonstrate knowledge of basic concepts of business.</p> <p>CO2: Learn the characteristics of a good businessman.</p> <p>CO3: Comprehend and categorize the relevance of various forms of business organization.</p> <p>CO4: Define concept of plant location and various factors affecting plant location.</p> <p>CO5: Explain the concept of business combination and rationalization.</p> <p>CO6: Gain knowledge about the plant layout, mass production and mass customization, productivity, quality and logistics.</p> <p>CO7: Apply economies of scale and diseconomies of scale in the current market.</p>		
Credits: 3	Compulsory	

Max. Marks: 25+75		Min. Passing Marks:
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0		
Unit	Topics	No. of Lectures Total=45
I	Fundamental Concepts: Business, Trade, Industry and Commerce - Classification - Relationship between Trade. Industry and Commerce - Nature of Business - Objectives of Business.Social Responsibility of a business. Difference between Industry and Commerce and Business and Profession. Modern Business and its characteristics. Steps to start an Enterprise.Qualities of a good Businessman.	15
II	Forms of Business Organization:- Classification -Sole Proprietorship – Meaning, Definition - Characteristics - Advantages and Disadvantages - Suitability of Sole Proprietorship ,Partnership - Kinds of Partners and Partnership - Partnership Deed ,Registration of Partnership ,Advantages and Disadvantages of Partnership , Limited Liability Partnership, Hindu Undivided Family ,Meaning , Characteristics -,Advantages and Disadvantages ,Co-Operative Organization , Characteristics ,Types of Cooperative Societies ,Limitations of Cooperatives. Joint Stock Company – Meaning, Features, merits and demerits, Kinds of Companies.	10
III	Plant Location, Layout and Size: Operations: Meaning, Importance Factors Affecting Plant Location, Theories of Plant Location. Lay out: Meaning, Importance, mass production and mass customization, productivity, quality and logistics. Principles of Layout, Factors Affecting Layout, Economies and Diseconomies of Large Size	10
IV	Business Combination and Rationalization: Concept, Causes and Effects of Business Combination.Types and Forms of Business Combination.Rationalization – Meaning, Objectives and Principles, Advantages and Criticism of Rationalization.	10
Suggested Readings: 1. Business Organization & Management: Sharma Shashi K. Gupta, Kalyani Publishers 2. Business Organization: Sharma Shashi K. Gupta, Kalyani publishers. 3. Organization & Management: R. D. Agarwal, McGraw Hill. 8. Modern Business Organization: S.A. Sherlekar, V.S. Sherlekar, Himalaya Publishing House 9. Business Organization & Management: C.R. Basu, Tata McGraw Hill 10.Business Organization & Management: R. N. Gupta, S. Chand Suggestive digital platforms web links-		
Suggested Continuous Evaluation Methods: Assignments, Presentation, Practicals and MCQ		
Suggested equivalent online courses:		

Further Suggestions:

Programme/Class: B.Com(Hons) Degree	Year: First	Semester: Second
Course / Paper-5 (A)		
Course Code: C020202T	Course Title: Basic Statistics	
Course outcomes:		
CO1:- Investigate and use collection, editing, classification, presentation of data, census and sampling etc.		
CO2:- Solve and use Central tendency and its measures such as mean, median, mode etc		
CO3:- . Apply and solve measures of dispersion		
CO4:- Apply & solve correlation & regression analysis.		
CO5:- Evaluate and use of index number & Time series.		
Credits: 3		Compulsory
Max. Marks: 25+75		Min. Passing Marks:
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0		
Unit	Topics	No. of Lectures Total=45
I	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 Diagrammatic and Graphical Presentation of Data.	15
II	Measures of Central Tendency- Mathematical Averages including Arithmetic mean, Geometric mean and Harmonic mean; Median; Mode; Properties and Applications of Mean, Median and Mode. Measures of Dispersion- Range; Quartile deviation; Mean Deviation; Standard Deviation; Variance & Coefficient of Variation; Moments; Skewness; Kurtosis.	10
III	Correlation and Regression Analysis: Meaning of Correlation; Causation & Correlation; Scatter Diagram; Simple, Multiple & Partial Correlation; Linear & Non-linear Correlation; Pearson's	10

	Coefficient of Correlation- Calculation and Properties; Rank Correlation. Regression Analysis- Meaning; Estimation of Regression Coefficients; Standard Error of Estimates; Coefficient of Determination.	
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.	10
Suggested Readings: 1. Statistics for Management: Levin & Rubin, Pearson 2. Fundamentals of Statistics: Gupta S.C, Himalaya 3. Statistics: E. Narayanan Nadar, PHI Learning 4. Business Statistics: Dr. J. K. Thukral, Taxmann Publications 5. Business Statistics: K. Alagar, Tata McGraw Hill 6. Fundamentals of Statistical: S. P Gupta, Sultan Chand Suggestive digital platforms web links-		
Suggested Continuous Evaluation Methods: Assignments, Presentation, Practicals and MCQ		
Suggested equivalent online courses:		
Further Suggestions:		

Programme/Class: B.Com(Hons) Degree	Year: First	Semester: Second
Course / Paper-5(B)		
Course Code: C020202T	Course Title: Business Environment	
Course outcomes: CO1: Study the Components and significance of the Business environment in India. CO2: Examine the role of the government in the business environment. CO3: Discuss about brief profile of public, private and joint sector CO4: Study about socio- culture environment and its impact on the society CO5: Discuss about International environment with latest trends and its impact on the Indian business environment.		
Credits: 3	Compulsory	
Max. Marks: 25+75	Min. Passing Marks:	

Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0		
Unit	Topics	No. of Lectures Total=45
I	Introduction: Concept, Components, Features and Significance of Business Environment. Economic Systems – Salient Features of Capitalism, Socialism and Mixed Economy. A Brief Profile of Indian Financial System. Economic Environment:- Economic Planning In India since 1950 and NITI Ayog. Trade Agreements – Bilateral and Multilateral agreements. Export-Import Policy. Liberalization, Privatization and Globalization of Indian Economy: Its impact and Implications on Indian Economy.	15
II	Industrial Environment: Role of Govt. in Business: Profile of Public Sector, Private Sector, Joint Sector and Co-operative Sector in India, Pattern of Industrial Development in India, Salient Features of various Industrial Policy Resolutions since 1951. Regional Imbalances In India. Government and legal environment.	10
III	Socio-Cultural Environment: Nature of Indian Society and Ethos, Social Interest, Institutions and Values vis-à-vis Industrial Development. Social Responsibility of Business, CSR , social audit, Business ethics and corporate governance, Demographic environment	10
IV	International Environment: Concept and Rationale of Globalization of Indian Business. Status of technology in India; Management of technology; Features and Impact of technology. Choice and Transfer of Technology and Problems of Debt Servicing in India. Important provisions of FEMA and FERA Multinational Corporations, International Economic Institution: WTO, UNCTAD, World Bank, IMF	10
<p>Suggested Readings: 1. Cherunilam, Francis; Business Environment -Text and Cases, Himalaya Publishing House. 2. Aswathappa, K.; Essentials of Business Environment, Himalaya Publishing House, New Delhi</p> <p>Suggestive digital platforms web links-</p>		
Suggested Continuous Evaluation Methods: Assignments, Presentation, Practicals and MCQ		
Suggested equivalent online courses:		
Further Suggestions:		

Programme/Class: B.Com(Hons) Degree	Year: First	Semester: Second
Course / Paper-6(A)		
Course Code: C020203T	Course Title: Business Communication	
Course outcomes:		
Co1- Explain the importance of communication.		
Co2- Familiarise in drafting various types of business letters.		
Co3- Prepare the student to make company correspondence and management reporting.		
Co4- Gain knowledge in drafting application, resume writing and modern communication methods		
Credits: 3		Compulsory
Max. Marks: 25+75		Min. Passing Marks:
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0		
Unit	Topics	No. of Lectures Total=45
I	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.	15
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/CV and letter of application. Modern forms of communicating: E-Mail, Video Conferencing etc. Swot Analysis, Self Development	10
III	Business language and presentation Importance of Business language, Vocabulary Words often confused, Words often misspelled, Common errors in English. Oral Presentation Importance, Characteristics, Presentation Plan, Power point presentation, Visual aids.	10

	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.	
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 and MLA style documentation) in reports.	10
Suggested Readings: 1 .Bovee, and Thill, Business Communication Essentials, Pearson Education 2. Shirley Taylor, Communication for Business, Pearson Education 3. Locker and Kaczmarek, Business Communication: Building Critical Skills, McGraw Hill Education 4. Herta A Murphy, Herbert W Hildebrandt, Jane P. Thomas, Effective Business Communication (SIE), McGraw Hill Education 5. Dona Young, Foundations of Business Communication: An Integrative Approach, McGraw Hill Education 6. Raymond V. Lesikar, Marie		
Suggestive digital platforms web links-		
Suggested Continuous Evaluation Methods: Assignments, Presentation, Practicals and MCQ		
Suggested equivalent online courses:		
Further Suggestions:		

Programme/Class: B.Com(Hons) Degree	Year: First	Semester: Second
Course / Paper-6(B)		
Course Code: C020203T	Course Title: Business Regulatory Framework	
Course outcomes: CO1:Discuss various definitions and evaluate the provisions of law of Contract act 1872. CO2:Examine various provisions of the Sales of Good act which includes formation, conditions and warranties in sale. CO3:Compare and Contrast different types of Negotiable instrument and its applicability in the money market. CO4:Apply and relate various provisions related to Consumer Protection act. CO5:Comprehend Indian partnership act,1932 and other important laws governing business entities in India.		
Credits: 3		Compulsory
Max. Marks: 25+75		Min. Passing Marks:

Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0		
Unit	Topics	No. of Lectures Total=45
I	Indian Contract Act, 1872: Concept and Essentials of a Valid Contract; Agreement Vs. Contract; Classification of Contract; Offer and Acceptance. Special Contracts: Bailment and Pledge; Indemnity and Guarantee, Contract of Agency, Performance of Contract; Discharge of Contract; Breach of Contract.	15
II	Sale of Good Act 1930: formation of contract of sale and Agreement to Sale. Conditions and warranties, Caveat emptor, Ownership of goods and transfer, unpaid seller and his rights.	10
III	Indian Partnership Act, 1932: Nature, Concept and Kinds of Partnership; Partnership Deed; Registration of Partnership Firm; Dissolution of Partnership and Dissolution of Firm. Negotiable Instrument Act, 1881: Concepts and Features of Negotiable Instruments; Holder and Holder in due course; Promissory Note; Bills of Exchange and Cheques. Difference between Promissory Note, Bills of Exchange and Cheque.	10
IV	Consumer Protection Act of 2020 : Consumer Protection Council; Consumer Disputes Redressal Agencies. MRTTP Act 1969 and Competition Act 2002: Main Provisions and the objectives of the Acts. Difference between MRTTP Act and Consumer Protection Act.	10
Suggested Readings:		
1. Sushma Arora, Business Laws, Taxmann Publications. 2. P C Tulsian and Bharat Tulsian, Business Law, McGraw Hill Education 3. Kapoor, N.D., Business Law, Sultan Chand Suggestive digital platforms web links-		
Suggested Continuous Evaluation Methods:		
Suggested equivalent online courses: Assignments, Presentation, Practicals and MCQ		
Further Suggestions:		

Programme/Class: B.Com(Hons) Degree	Year: Second	Semester: Third
Course/Paper -7 (A)		

Course Code: C020301T	Course Title: Income Tax Laws & Accounts	
<p>Course outcomes:</p> <p>CO1: Acquire complete knowledge of basic concepts of income tax.</p> <p>CO2: Calculate Residential status of a person.</p> <p>CO3: Compute income under the head "Income from Salaries, PGBP and House property"</p> <p>CO4: Compute income under the head "Income from Capital gains and Income from other sources"</p> <p>CO5: Discuss about clubbing of income and other important provisions of income tax.</p> <p>CO6: Distinguish between Tax planning, Tax avoidance and Tax evasion.</p> <p>CO7: Compute total tax liability</p>		
Credits: 3	Compulsory	
Max. Marks: 25+75	Min. Passing Marks:	
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0		
Unit	Topics	No. of Lectures Total=45
I	Important Definitions- Assessment Year, Previous Year, Person, Assessee, Income, Gross Total Income and Total Income, Residential Status and Tax Liability, Exempted Incomes, Capital and Revenue Receipts.	15
II	Income from Salaries, Income from House Property. Profits and Gains of Business and Profession, Depreciation	10
III	Computation of Income under the Head-Capital Gains and Income from Other Sources, Deductions from Gross Total Income(80C to 80U) , Computation of the total tax liability .	10
IV	Clubbing of Income, Set off and Carry Forward of Losses, Procedure of Assessment and Income Tax Authorities, Advance Payment of Tax and Deduction of Tax at Source. Tax planning , Avoidance and Evasion.	10
<p>Suggested Readings:</p> <p>11.Singhanai V.K: Students' Guide to Income Tax; Taxmann, Delhi.</p> <p>12.Mehrotra H.C: Income Tax Law & Accounts; SahityaBhawan, Agra. (Hindi and English)</p> <p>13.Girish Ahuja and Ravi Gupta: Systematic approach to income tax; SahityaBhawan Publications, New Delhi. (Hindi and English)</p> <p>15. Jain, R.K., Income Tax Law and Accounts (Hindi and English), SBPD Publications,</p>		
NOTE:- THE LATEST ASSESSMENT YEAR SHOULD BE USED.		
Suggestive digital platforms web links-		
Suggested Continuous Evaluation Methods: Assignments, MCQs, Presentation and Practical Practice Problems.		
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Suggested equivalent online courses:		
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Further Suggestions:

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Programme/Class: B.Com(Hons) Degree	Year: Second	Semester: Third
Course/Paper -7(B)		
Course Code: C020301T	Course Title: Company Law	
Course outcomes:		
Co1- Acquire the basic knowledge on important terms and registration procedure.		
Co2- Understand concept of MOA, AOA, Prospectus, Doctrine of indoor management, Doctrine of ultravires and meeting and discuss the different types of shares		
Co3- Analyse the role of directors and secretary, rights and liabilities of secretary, qualification and disqualification of directors.		
Co4- Gain confidence to start up a new company in the modern era		
Co5- Analysis the majority powers And minority rights.		
Credits: 3		Compulsory
Max. Marks: 25+75		Min. Passing Marks:
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0		
Unit	Topics	No. of Lectures Total=45
I	Indian Companies Act 2013: Nature And Types Of Companies, Conversion Of Public Companies Into Private Company's And Vice Versa. Formation, Promotion And Incorporation Of Companies, Memorandum Of Association; Article Of Association; Prospectus	15
II	Shares: Types, Share Capital-Kings; 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	10

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, Board Meetings and General Meetings.	10
IV	Majority Powers And Minority Rights: Protection Of Minority Rights; Prevention Of Oppression And Management, Winding Up- Kinds And Conduct-Petition For Winding Up, Appointment Of Official Liquidator And Duties.	10
Suggested Readings:		
1. Company Law: ND Kapoor, Sultan Chand and Co.		
2. Company Law: Rajasri. – HPH		
3. Company Law and Practice: GKKapoor& Sanjay Dhamija, Taxmann Publication		
NOTE- COMPANIES ACT OF 2013 SHOULD BE USED.		
Suggestive digital platforms web links-		
Suggested Continuous Evaluation Methods: Assignments, MCQs, Presentations.		
Suggested equivalent online courses:		
Further Suggestions:		

Programme/Class: B.Com(Hons) Degree	Year: Second	Semester: Third
Course/Paper -8 (A)		
Course Code: C020302T	Course Title: Financial Institutions	
Course outcomes:		
Co1- Demonstrate knowledge and understand the Indian financial system.		
Co2- Define the concept of ICICI, SIDBI, SIDCs.		
Co3- Gain knowledge on various international monetary institutions.		
Co4- Develop and understanding of the objectives, functions and working of Export Import of India(EXIM)		
Credits: 3	Compulsory	
Max. Marks: 25+75	Min. Passing Marks:	
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0		

Unit	Topics	No. of Lectures Total=45
I	An Introduction to Financial System: Components, financial markets and institutions. Financial intermediation. Financial system and economic development. An overview of Indian financial system.	15
II	The Objectives, Functions and Working of Small Industries Development Bank of India (SIDBI), State Financial Corporations (SFCs), State Industrial Development Corporations (SIDCs)/State Industrial Investment Corporations (SIICs). Industrial Finance Corporation of India (IFCI), Industrial Development Bank of India (IDBI), Industrial Credit and Investment Corporation of India (ICICI)	10
III	The Objectives, Functions and Working of Export Import Bank of India (EXIM), Co-operative and Rural Development Banks (CARDBs), The Life Insurance Corporation of India (LIC), GIC, Unit Trust of India, Foreign Exchange Banks. Reserve Bank of India (RBI)- Its Functions and its Monetary Policy.	10
IV	International Monetary Institutions : International Monetary Fund (IMF), International Bank for Reconstruction and Development (IBRD), International Development Association (IDA) and International Finance Corporation (IFC). World Trade Organisation (WTO).	10
Suggested Readings: 1. L M Bhole, and Jitendra Mahakud. Financial Institution and Markets, McGraw-Hill Education 2. Saha SK Indian Banking System SBPD Publication (Hindi and English) Suggestive digital platforms web links-		
Suggested Continuous Evaluation Methods: Assignments, Practical, Presentation and MCQs.		
Suggested equivalent online courses:		
Further Suggestions:		

Programme/Class: B.Com(Hons) Degree	Year: Second	Semester: Third
Course/Paper -8(B)		
Course Code: C020302T	Course Title: Principles of Macroeconomics	

Course outcomes:		
CO1:- Examine & understand concepts & variables of Macroeconomics.		
CO2:- Understand & comprehend IS-LM framework in various economic situations.		
CO3:- Enable to understand inflation, unemployment & labour market etc.		
CO4:- Explain Open Economy & comprehend Mundell Fleming model.		
CO5:- Examine & Explain behavioral foundations.		
Credits: 3		Compulsory
Max. Marks: 25+75		Min. Passing Marks:
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0		
Unit	Topics	No. of Lectures Total=45
I	Introduction: Concepts and variables of macroeconomics, income, expenditure and the circular flow, components of expenditure. Static macroeconomic analysis short and the long run –determination of supply, determination of demand, and conditions of equilibrium Economy: IS–LM framework, fiscal and monetary policy, determination of aggregate demand, shifts in aggregate demand, aggregate supply in the short and long run, and aggregate demand aggregate supply analysis	15
II	Inflation, Unemployment and Labour market Inflation: Causes of rising and falling inflation, inflation and interest rates, social costs of inflation; Unemployment – natural rate of unemployment, frictional and wait unemployment. Labour market and its interaction with production system; Phillips curve, the trade-off between inflation and unemployment, sacrifice ratio, role of expectations adaptive and rational.	10
III	Open economy Open economy – flows of goods and capital, saving and investment in a small and a large open economy, exchange rates, Mundell – Fleming model with fixed and flexible prices in a small open economy with fixed and with flexible exchange rates, interest-rate differentials case of a large economy.	10
IV	Behavioral Foundations -Investment –determinants of business fixed investment ,effect of tax, determinants of residential investment and inventory investment. Demand for Money – Portfolio and transactions theories of demand for real balances	10

Suggested Readings: 1. G. S. Gupta, Macroeconomics: Theory and Applications, McGraw-Hill Education 2. Deepashree, “Macro Economics”, ANE Books Pvt. Ltd. New Delhi. Suggestive digital platforms web links-		
Suggested Continuous Evaluation Methods: Assignments, Practicals, Presentations and MCQs based learning.		
Suggested equivalent online courses:		
Further Suggestions:		

Programme/Class: B.Com(Hons) Degree	Year: Second	Semester: Third
Course/Paper-9(A)		
Course Code: C020303T	Course Title: Financial Analysis	
Course outcomes: CO1: Interpret and analyze financial statements to aid in decision making. CO2: Apply financial statement tools like ratio analysis in evaluating the performance of any company. CO3: Compare and Contrast Fund Flow Statement with Cash flow statement. CO4: Prepare practical problems on cash flow and fund flow statement. CO5: Discuss about financial forecasting and its needs. CO6: Prepare Projected Income statement and Balance sheet.		
Credits: 3		Compulsory
Max. Marks: 25+75		Min. Passing Marks:
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0		
Unit	Topics	No. of Lectures Total=45
I	Financial Statements and Financial Analysis: Understanding Financial Statements- P&L Statement and Balance Sheet; Sources of Financial Information; Parties Demanding Financial Information; Meaning, Types, Importance and Limitations of Financial Statement Analysis; Different Tools of Financial Statement Analysis. Common and Comparative Size Balance Sheet	15
II	Ratio Analysis: Concept of Ratio Analysis; Need for and Importance of Ratio Analysis; Classification of Ratios- Liquidity Ratios, Solvency Ratios, Turnover Ratios, and Profitability Ratios; Common Size Analysis; Horizontal and Vertical Analysis;	10

	Limitations of Ratio Analysis.	
III	Fund Flow Statement and Cash Flow Statement: Cash Flow and Fund Flow Statement ,Concept of Cash and Cash Flow; AS 3 and Classification of Cash Flows; Need for Preparing Cash Flow Statement; Preparation of Cash Flow Statement; Differentiating Fund Flow and Cash Flow. Preparation of Fund Flow Statement.	10
IV	Forecasting Financial Statement Information: Concept of Financial Forecasting; Need for Financial Forecasting; Preparing Projected Income Statement; Preparing Projected Balance Sheet.	10
Suggested Readings:		
1. Prasanna Chandra : Financial Management 2. Khan & Jain :Financial Management		
Suggestive digital platforms web links-		
Suggested Continuous Evaluation Methods: Practicals, Assignments, Presentations and MCQS.		
Suggested equivalent online courses:		
Further Suggestions:		

Programme/Class: B.Com(Hons) Degree	Year: Second	Semester: Third
Course/Paper-9(B)		
Course Code: C020303T	Course Title: Business Entrepreneurship	
Course outcomes: CO1: Identify the types of Entrepreneur and types of Entrepreneurship. CO2: Evaluate the role and importance of Entrepreneurship in economic development. CO3: Explain new business ideas and entrepreneurial decision making process. CO4: Develop business plan and understanding functions of business incubators. CO5: Evaluating various sources of financing the new Ventures. CO6: Discuss various entrepreneurship development programmes available in India. CO7: Discuss Women entrepreneurship and its future with its allied aspects.		
Credits: 3		Compulsory
Max. Marks: 25+75		Min. Passing Marks:
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0		
Unit	Topics	No. of Lectures Total=45

I	Entrepreneurship: Meaning, Concept, Characteristics Need, Functions, Theories and types of Entrepreneurship. Entrepreneur: Meaning, Characteristics, Qualities, Functions, Types, Difference between Entrepreneurship & Entrepreneur. Difference between Entrepreneur, Intrapreneur Manager. Role and Importance of Entrepreneurship in Economic Development.	15
II	New Venture Promotion: Business and Types of Business Activities. Identifying and Developing New Business Idea – Sources of Idea, Idea Generating Techniques and Idea Screening. Entrepreneurial Decision Process. Developing a Business Plan. role and functions of Business Incubators, Legal Requirements for Establishment of New Unit.	10
III	Financing The New Venture : Financial Planning. Determining the Size of Capital Investment. Financial Needs and Sources of Finance – Short Term, Medium Term and Long Term. Promotion of a Venture: Concept of Projects, Project Identification, Formulation and Report, Project Appraisal. Product Selection and Techniques.	10
IV	Entrepreneurship Development Programme (EDP): Meaning, Need, Objective, Target groups, phases and problems faced by Entrepreneur in dealing with EDP. Women Entrepreneurship: Meaning, Characteristics, Problems and Steps taken to promote Women Entrepreneur. Qualities of Women Entrepreneur. Entrepreneurial Consultancy Process and Methods. Startup India.	10

Suggested Readings:

1. Desai, Vasant, “Dynamics of Entrepreneurial Development and Management”, Himalaya Publishing House
 2. Desai, Vasant, “Management of Small Scale Industry”, Generic
 3. Drucker, Perer, “Innovation and Entrepreneurship”, Harper Business; Reprint edition
 4. Gupta, C.B. & Srinivasan, N.P., “Entrepreneurship Development”, S. Chand
 5. Kenneth, P. Van, “Entrepreneurship and Small Business Management”
 6. Pareek, Udai & Ven, “Developing Entrepreneurship book on Learning System”
 7. Agrawal, R.C., ‘Udyamita Vikas’ (Hindi)
 8. Khanka, S.S. “Entrepreneurship Development”, S. Chand & Company
- Suggestive digital platforms web links-

Suggested Continuous Evaluation Methods: Practicals, Assignments, Presentations.

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Suggested equivalent online courses:

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Further Suggestions:

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Programme/Class: B.Com(Hons) Degree	Year: Second	Semester: Fourth
Course /Paper-10(A)		

Course Code: C020401T		Course Title: Cost Accounting	
<p>Course outcomes:</p> <p>CO1: Imbibe conceptual knowledge of Cost accounting.</p> <p>CO2: Differentiate between Financial and Cost accounting.</p> <p>CO3: Evaluate various types of Cost according to their impact of business.</p> <p>CO4: Prepare allocation ,apportionment, absorption of overhead and discuss labour cost.</p> <p>CO5: Prepare Cost sheet and reconciliation statement.</p> <p>CO6: Prepare Unit costing, Process costing, Contract costing and its practical problems.</p>			
Credits: 3		Compulsory	
Max. Marks: 25+75		Min. Passing Marks:	
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0			
Unit	Topics	No. of Lectures Total=30	
I	Introduction: Nature, Concept, Scope, Importance , Advantages and Limitations of Cost Accounting, Installation of Costing System, Difference between Cost and Financial Accounting, Methods of Cost Accounting. Detailed Classification of various types of Cost.Material: Purchase, Storage and Control of Material, Stock Levels, Inventory, Control Techniques.Methods of Pricing Material Issues.	15	
II	Labour: Meaning and Components of Labour Cost.Concept, Accounting and Control of Idle time and Overtime.Methods of Wage Payment and Incentive Plans, Labour Turnover. Overheads: Collection, Classification, Allocation, Apportionment and Absorption of Overheads (Primary and Secondary Distribution), Machine Hour Rate	10	
III	Unit Output Costing: Concept of and Need for Unit Output Costing; Preparation of Cost Sheet and Tender Price; Preparation of Reconciliation Statement.	10	
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; Preparation of Work-in-progress Account and Balance Sheet.	10	
<p>Suggested Readings:</p> <p>1.Lal, Jawahar. Cost Accounting, Tata McGraw Hill Publishing Co., New Delhi</p> <p>2.Nigam, B.M. Lall and I.C. Jain.Cost Accounting: Principles and Practice, Prentice Hall of India, New Delhi.</p> <p>3.Shukla, M.C., T.S. Grewal and M.P. Gupta. Cost Accounting: Text and Problems, S. Chand & Co. Ltd., New Delhi</p> <p>Suggestive digital platforms web links-</p>			

Suggested Continuous Evaluation Methods: Assignments, Presentation, Practicals and MCQ.....
Suggested equivalent online courses:
Further Suggestions:

Programme/Class: B.Com(Hons) Degree	Year: Second	Semester: Fourth
Course /Paper-10(B)		
Course Code: C020402T	Course Title: Public Finance	
Course outcomes:		
CO1:- Explain meaning & concepts of Public Finance. Compare public and private finance		
CO2:- Understand Public Expenditure		
CO3:- Discuss & Examine Public Revenue and also discuss tax structure and burden		
CO4:- Explain Public debt.		
CO5:- Differentiate Public & Private debt and deficit financing.		
Credits: 3		Compulsory
Max. Marks: 25+75		Min. Passing Marks:
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0		
Unit	Topics	No. of Lectures Total=30
I	Introduction: Meaning, Nature and Scope of Public Finance; Public Finance and Private Finance; Public Finance & other Sciences; Theory of Maximum Social Advantage- Concept and Limitations.Principles of Maximum Social Advantage. Public Expenditure: Meaning, Nature, Objectives and Classification; Canons of Public Expenditure; Effects of Public Expenditure; Public Expenditure in India.Classification of Budgets.	15
II	Public Revenue: Meaning and Classification; Sources of Public Revenue; Tax & Non Tax Revenues; Features of Sound Tax System; Theories of Taxation- Physiocratic Theory, Expediency Theory, Cost of Service Theory, Benefit Received Theory and Ability to Pay Theory.	10

III	Tax Structure and Burden: Concept of Tax Burden; Impact of Tax, Shifting and Incidence of Taxes; Theories of Tax Shifting- Concentration Theory, Diffusion Theory and Modern Theory; Economic Effects of Taxes; Taxable Capacity; Indian Tax Structure- Salient Features.	10
IV	Public Debt: Meaning and Significance; Private and Public Debt; Classification and Sources of Public Debt; Effects of Public Debt; Methods of Repayment of Public Debt; Limitations of Public Debt; Deficit Financing- Concepts, Objectives, Significance and Limitations.	10
Suggested Readings: 1 .Dr Bhatia H.L. – Public Finance, Vikas Publishing house 2. Dr S K Singh, Public Finance In Theory And Practice, S Chand 3. Vaish and Agarwal, Public Finance, Wiley Eastern Suggestive digital platforms web links-		
Suggested Continuous Evaluation Method: Assignments, Presentation and MCQ		
Suggested equivalent online courses:		
Further Suggestions:		

Programme/Class: B.Com(Hons) Degree	Year: Second	Semester: Fourth
Course /Paper-11(A)		
Course Code: C020402T	Course Title: Specialized Accounting	
Course outcomes: CO1: Acquire basic knowledge about royalty accounts. CO2: Enrich analytical skill on valuing loss of stock in fire accidents, short working and recoupment of short working in royalty account. CO3: Assimilate the concept of branch accounts and departmental accounts. CO4: Gain knowledge on banking companies accounts.		

CO5: Discuss the concept of human resource accounting and life insurance.		
Credits: 3		Compulsory
Max. Marks: 25+75		Min. Passing Marks:
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0		
Unit	Topics	No. of Lectures Total=30
I	Royalty Accounts: Mining, Patent and Copyright Royalties. Accounting for Hire Purchase and Installment System: Journal Entries and Ledger Accounts in the Books of Vendor and Purchaser	15
II	Branch Accounts: Accounting in the books of Head Office- Branch Nominal Account Method and Final Account Method; Dependent Independent and Foreign Branches. Departmental Accounts: Apportionment of Indirect Expenses; Trading and Profit & Loss Account; Inter-departmental Transfers.	10
III	Banking Companies Accounts: Income recognition; Classification of Assets and Provisioning; Preparation of Profit & Loss Account and Balance Sheet	10
IV	Insurance Accounts: Life Insurance- Preparation of Revenue Account and Balance Sheet; Ascertainment of Profit of Life Insurance Business; General Insurance- Preparation of Revenue Account, Profit and Loss Account, P&L Appropriation Account and Balance Sheet.	10
Suggested Readings: 1. Dr. S.M. Shukla, Dr. K.L. Gupta ,Specialized Accounting - SahityaBhawan Publications 2019 Suggestive digital platforms web links-		
Suggested Continuous Evaluation Methods: : Assignments, Presentation, Practicals and MCQ		
Suggested equivalent online courses:		
Further Suggestions:		

Programme/Class: B.Com(Hons) Degree	Year: Second	Semester: Fourth
Course /Paper-11(B)		
Course Code: C020402T	Course Title: Fundamentals of Marketing	
<p>Course outcomes:</p> <p>Co1- Explain the concept of marketing management and components of marketing mix.</p> <p>Co2- Have a comprehensive knowledge on product planning, market segmentation.</p> <p>Co3- Analyze the organizational structure of marketing and evaluate the role of pricing and promotion in marketing.</p> <p>Co4- Gain experience on various pricing strategies, advertising media.</p> <p>Co5- Impart skill on marketing plan for few product development and effective sales promotion.</p>		
Credits: 3		Compulsory
Max. Marks: 25+75		Min. Passing Marks:
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0		
Unit	Topics	No. of Lectures Total=30
I	<p>Introduction: Nature, scope and importance of marketing, Evolution of marketing concepts; Marketing mix; Marketing environment. Micro and Macro environmental factors.</p> <p>Consumer Behaviour : An Overview: Consumer buying process; Factors influencing consumer buying decisions.</p>	15
II	<p>Market Selection: Market segmentation – concept, importance and bases; Target market selection; Positioning concept, importance and bases; Product differentiation vs. market segmentation.</p> <p>Product: Meaning and importance. Product classifications; Concept of product mix; Branding, packaging and labeling; After-sales services; Product life-cycle; New Product Development.</p>	10
III	<p>Pricing: Significance; Factors affecting price of a product; Major pricing methods; Pricing policies and strategies.</p> <p>Promotion: Nature and importance of promotion; Promotion Tools:</p>	10

	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	
IV	<p>Distribution: Channels of distribution - meaning and importance; Types of distribution channels; Wholesaling and retailing; Factors affecting choice of distribution channel; Distribution Logistics; Meaning, importance and decisions.</p> <p>Retailing: Types of retailing – store based and non store based retailing, chain stores, specialty stores, supermarkets, retail vending machines, mail order houses, retail cooperatives; Management of retailing operations: an overview; Retailing in India: changing scenario.</p> <p>Recent developments in marketing: Social Marketing, Online Marketing, Direct Marketing, Services Marketing, Green Marketing, Relationship Marketing, Rural marketing.</p>	10
<p>Suggested Readings:</p> <ol style="list-style-type: none"> 1 Chhabra, T.N., Principles of Marketing, Sun India Publication. 2 Kumar, Arun& N. Meenakshi, Marketing Management, Vikas Publications. (Hindi and English) 3 Principles of Marketing: Philip Kotler, PHI. 4 Marketing Management: Ramaswamy&Namakumari, Tata McGraw Hill 5 Marketing Planning and Strategy: Jain, Cengage learning. 6 Marketing Management: Gandhi IC, Tata McGraw Hill 7 Basic Marketing: Mccarthyism. Others, Tata McGraw Hill <p>Suggestive digital platforms web links-</p>		
<p>Suggested Continuous Evaluation Methods: Assignments, Presentation and MCQs.</p> <p>.....</p>		
<p>Suggested equivalent online courses:</p> <p>.....</p>		
<p>Further Suggestions:</p> <p>.....</p>		

Programme/Class: B.Com(Hons) Degree	Year: Second	Semester: Fourth
Course /Paper-12(A)		
Course Code: C020403P	Course Title: Computer Applications in Business	
Course outcomes: CO1: Explain basics of Computer and its terminology. CO2: Discuss Word Processing and its features. CO3: Demonstrate basics of Presentation and Spreadsheet CO4: Evaluate mathematical, statistical etc text functions and knowledge of Internet		
Credits: 3		Compulsory
Max. Marks: 25+75		Min. Passing Marks:
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-2		
Unit	Topics	No. of Lectures =30 No of Practical=15 Total=45
I	Introduction to Computer-Characteristics of Computers, The Computer System, Parts of Computers); Computer H/W Setup, Configuration, Networking, Mobile H/W Device and types wireless Networking; Operating System-Introduction to Operating Systems	8
II	Word Processing : Introduction to word Processing, Word processing concepts, Use of Templates, Working with word document: Editing text, Find and replace text, Formatting, spell check, Autocorrect, Autotext; Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer, Tables: Inserting, filling and formatting a table; Inserting Pictures and Video	7
III	Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, Images, texts, Symbols, Media; Design; Transition; Animation; and Slideshow. Creating Business Presentations using above facilities Spreadsheet concepts, Managing worksheets; Formatting, Entering data, Editing, and Printing a worksheet; Handling operators in formula, Project involving multiple spreadsheets, Organizing Charts and graphs	8
IV	Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and reference, Database, and Text functions Internet, Intranet, Web Browser, Search Engine	7

<p>Suggested Readings:</p> <ol style="list-style-type: none"> 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)
<p>Suggested Continuous Evaluation Methods: </p>
<p>Suggested equivalent online courses: </p>
<p>Further Suggestions: </p>

Programme/Class: B.Com(Hons) Degree	Year: Second	Semester: Fourth
Course /Paper-12(B)		
Course Code: C020403T	Course Title: Indirect Tax -GST	
<p>Course outcomes: CO1: Discuss about key features of GST and its types along with its working mechanism. CO2: Provide students with the working knowledge of principles and provisions of GST. CO3: Discuss about Levy and collection of GST. CO4: Analyze Input tax credit. CO5: Demonstrate an understanding of returns, audits in GST and other important provisions of GST.</p>		
Credits: 3		Compulsory
Max. Marks: 25+75		Min. Passing Marks:
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0		
Unit	Topics	No. of Lectures Total=45
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 GST, Structure Of GST, CGST, SGST, IGST UTGST, And Important Definition Under GST Act. GST Structure and Council, GST Network, Exemption from GST, Prevailing Rates of GST,	15
II	Levy and collection of GST Taxable event- “Supply” of Goods and Services; Place of Supply: Within state, Interstate, Import and Export; Time of supply; Valuation for GST- Valuation rules, taxability of reimbursement of expenses; Exemption from GST:	10

	Small supplies and Composition Scheme; Classification of Goods and Services: Composite and Mixed Supplies.	
III	Input Tax Credit Eligible and Ineligible Input Tax Credit; Apportionments of Credit and Blocked Credits; Tax Credit in respect of Capital Goods; Recovery of Excess Tax Credit; Availability of Tax Credit in special circumstances; Transfer of Input Credit (Input Service Distribution); Payment of Taxes; Refund; Doctrine of unjust enrichment; TDS, TCS. Reverse Charge Mechanism, Job work	10
IV	Procedures Tax Invoice, Credit and Debit Notes, Returns, Audit in GST, Assessment: Self-Assessment, Summary and Scrutiny. Special Provisions Taxability of E-Commerce, Anti-Profiteering, Avoidance of dual control, E-way bills, zero-rated supply, Offences and Penalties, Appeals, Registration and Returns Under GST.	10
Suggested Readings: 1- Malhotra and Agarwal goods and services tax Agra India Sahib Bhawan Publication English and Hindi 2- Agarwal Raj ke advanced handbook on GST background material on model GST law Sahitya Bhawan Publications. 3- Bansal K. M. GST Customer law taxman Publication private limited University Edition NOTE-LATEST EDITION OF THE BOOKS SHOULD BE USED Suggestive digital platforms web links-		
Suggested Continuous Evaluation Methods: ...Assignments ,Practicals, Presentation and MCQs based Practice Session		
Suggested equivalent online courses:		
Further Suggestions:		

Programme/Class: B.Com(Hons) Degree	Year:Third	Semester: Fifth
Course /Paper-13(A)		
Course Code: C020501T	Course Title: Management Accounting	
Course outcomes: CO1: Understand thoroughly the conceptual framework of Management Accounting, Identification of differences between different forms of Accounting. CO2: Apply Management accounting and its objective in facilitating decision making. CO3: Apply Standard costing system as a tool of managerial planning and control, Calculation of Variance in respect of each element of cash, sales, control ratios. CO4: Apply budgetary control techniques and evaluate different types of budgets. CO5: Analyze cost -volume profit technique to determine optimal managerial decisions. CO6: Evaluate Contemporary issues like Responsibility accounting. CO7: Discuss about Marginal costing and Variable costing.		

Credits: 3		Compulsory
Max. Marks: 25+75		Min. Passing Marks:
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0		
Unit	Topics	No. of Lectures Total=45
I	Introduction Meaning, Objectives, Nature and Scope of management accounting, Difference between cost accounting and management accounting, Cost control and Cost reduction, Cost management	15
II	Budgetary Control :Budgeting and Budgetary Control: Concept of budget, budgeting and budgetary control, objectives, merits, and limitations. Budget administration.Functional budgets.Fixed and flexible budgets. Zero base budgeting. Programme and performance budgeting.	10
III	Standard Costing and Variance Analysis: Meaning of standard cost and standard costing, advantages, limitations and applications.Variance Analysis – material, labor, overheads and sales variances.Disposition of Variances, Control Ratios.	10
IV	Marginal Costing :Absorption versus Variable Costing: Distinctive features and income determination. Cost-Volume-Profit Analysis, Profit / Volume ratio.Break-even analysis-algebraic and graphic methods.Angle of incidence, margin of safety, Key factor, determination of cost indifference point. Contemporary Issues :Responsibility Accounting: Concept, Significance, Different Responsibility Centre	10
Suggested Readings: <ol style="list-style-type: none"> 1. Khan, M.Y. and P.K. Jain. Management Accounting, Tata McGraw Hill, Publishing Co., New Delhi. 2. Lal, Jawahar. Advanced Management Accounting Text and Cases. S. Chand & Co., New Delhi. <p>NOTE-LATEST EDITION OF THE BOOKS SHOULD BE USED Suggestive digital platforms web links-</p>		
Suggested Continuous Evaluation Methods: ...Assignments ,Practicals, Presentation and MCQs based Practice Session		
Suggested equivalent online courses:		
Further Suggestions:		

Programme/Class: B.Com(Hons) Degree	Year: Third	Semester: Fifth
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Course /Paper-13(B)		
Course Code: C020501T	Course Title: Advanced Company Accounts	
Course outcomes:		
CO1: Understand accounting treatment in the books of transferor company and transferee company.		
CO2: Acquire the knowledge in holding company accounts, such as meaning of Holding company and Subsidiary company.		
CO3: Differentiate between internal and external reconstruction. Apply the methods of Internal Reconstruction.		
CO4: Understand the accounting for Amalgamation and Liquidation of companies.		
CO5: Evaluate the accounting technique for bonus share, Employees Stock Option Scheme, buy back of equity share.		
Credits: 3	Compulsory	
Max. Marks: 25+75	Min. Passing Marks:	
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0		
Unit	Topics	No. of Lectures Total=45
I	Amalgamation and Absorption of Companies: Concept of Amalgamation and Absorption; AS 14 and Types of Amalgamation; Purchase Consideration; Accounting in the Books of Transferor Company; Accounting in the Books of Transferee Company	15
II	Reconstruction of Companies: Concept of Reconstruction; Need for Reconstruction; Types of Reconstruction- External Reconstruction and Internal Reconstruction; Alteration in Share Capital; Reduction in Share Capital; Scheme of and Accounting for Internal Reconstruction.	10
III	Holding Company Accounts: Concept of Holding Company; Concept of Subsidiary Company; Provisions under Companies Act, 1956; Winding up of Companies: Concept of Winding up of Companies; Order of Payment; Preparation of Statement of Affairs; Preparation	10

	of Deficiency Account; Preparation of Liquidator's Final Statement of Account.	
IV	Accounting for Special Issues: Accounting for Bonus Share Issue; Accounting for Employee Stock Option Scheme; Accounting for Buyback of Equity Shares; AS 20 and EPS Calculation.	10
Suggested Readings: 1.Shukla, M.C. & Grewal, T.S. Advanced Accounts, S. Chand Publishing, Vol-2, 17/e3. 2.Gupta R.L. : Advanced Accountancy, S. Chand Publishing, Vol. II 13th Edition (English) 13th Edition 3.Chakraborty, H.: Advanced Accountancy, Oxford University Press, Calcutta. NOTE-LATEST EDITION OF THE BOOKS SHOULD BE USED Suggestive digital platforms web links-		
Suggested Continuous Evaluation Methods: ...Assignments ,Practicals, Presentation and MCQs based Practice Session		
Suggested equivalent online courses:		
Further Suggestions:		

Programme/Class: B.Com(Hons) Degree	Year: Third	Semester: Fifth
Course /Paper-14(A)		
Course Code: C020502T	Course Title:Banking Law & Practice	
Course outcomes: CO1:- Comprehend meaning & concept of Banking. CO2:- Understand the role, structure, types and functions of Co-operative Banks in India. CO3:- Examine & understand the various Banking Regulation Acts. CO4:- Explain modern trends in Banking. CO5:- Understand the employment of the Bank's fund.		
Credits: 3	Compulsory	
Max. Marks: 25+75	Min. Passing Marks:	
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0		
Unit	Topics	No. of Lectures Total=45

I	:Introduction to Banking: Definition of Banking, Types of Banks. Functions of Commercial Banks, Advantages of Commercial Banks, Limitations of Commercial Banks.	15
II	Co Operative Banking In India, Role of Co-Operative Banks, Structure of Co-Operative Banks, Types of Co-Operative Banks, Types of Agriculture Credit, Management and Functions of Co-Operative Banks.	10
III	The Banking Regulation Act, RBI Act, SBI Act, The Banking Companies (Acquisition & Transfer Of undertakings) Acts 1970,1980. RRB Act 1976, NABARD Act, Export Import Bank Act.	10
IV	Modern trends in Banking: Mobile Banking, Internet banking,Tele Banking, Home Banking(A personal Banking and Corporate Banking) ,Marketing Of Banking Services, Core Banking ,Types of Bank Accounts. Employment of Bank's Funds: Banks and Liquidity, Loans and Advances, Purchase/Discounting of Bills of Exchange	10
<p>Suggested Readings:</p> <ol style="list-style-type: none"> 1. Satyadevi, C., Financial Services Banking and Insurance, S.Chand 2. Suneja, H.R., Practical and Law of Banking, Himalya Publishing House 3. Varshney, P.N., Banking Law and Practice, Sultan Chand and Sons <p>NOTE-LATEST EDITION OF THE BOOKS SHOULD BE USED</p> <p>Suggestive digital platforms web links-</p>		
Suggested Continuous Evaluation Methods: ...Assignments ,Practicals, Presentation and MCQs based Practice Session		
Suggested equivalent online courses:		
Further Suggestions:		

Programme/Class: B.Com(Hons) Degree	Year: Third	Semester: Fifth
Course /Paper-14(B)		
Course Code: C020502T	Course Title:Principles of insurance	
<p>Course outcomes:</p> <p>CO1:- Relate and Discuss Life insurance & General Insurance.</p> <p>CO2:- Discuss Regulatory Framework of Insurance.</p> <p>CO3:- Discuss Fire insurance & Marine Insurance.</p>		

CO4:- Explain & understand Miscellaneous Insurance.		
Credits: 3		Compulsory
Max. Marks: 25+75		Min. Passing Marks:
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0		
Unit	Topics	No. of Lectures Total=45
I	Life Insurance and General Insurance; Basic concepts of risk, Types of business risk, Assessment and transfer, Basic principles of utmost good faith, Insurable interest, Indemnity, Economic function, Proximate cause, Subrogation and contribution	15
II	Regulatory Framework of Insurance: Role, power and functions of IRDA, IRDA Act 1999.FDI in insurance.Ombudsman. Life Insurance: – Nature, Importance, Principles and Procedure of Life Insurance; Kinds of Life Insurance Policies; Policy Conditions; Main Features of Group Insurance and Annuity Contracts.	10
III	Fire Insurance and Marine Insurance – Need for Fire Insurance; Basic Principles of Fire Insurance; Physical and Moral Hazards in Fire Insurance; Fire Protection and its Prevention; Types of Fire Insurance Policies; Fire Policy Conditions; Renewal, Assignment and Cancellation of a Fire Policy.	10
IV	Modern trends Marine Insurance – Meaning and Significance of Marine Insurance; Essential Characteristics of Marine Insurance Contract; Kinds of Marine Policies; Main Clauses in Marine Policies; Marine Losses Miscellaneous Insurance – Scope of Miscellaneous Insurance; Motor Insurance – Importance and Basic Principles, Types of Polices; An Elementary Knowledge of Burglary, Cattle, Crop and Health Insurance.	10
<p>Suggested Readings:</p> <ol style="list-style-type: none"> 1. Karam Pal, Bodla B.S. &Garg M.C., Insurance Management, Deep & Deep Publications, New Delhi. 2. Mishra, M.N., Insurance Principles and Practice; S. Chand and Co., New Delhi. 3. Vinayakam N. Radhaswamy and Vasudevan, S.V.: Insurance-Principles and Practice, S.Chand and Co., New Delhi <p>NOTE-LATEST EDITION OF THE BOOKS SHOULD BE USED Suggestive digital platforms web links-</p>		
<p>Suggested Continuous Evaluation Methods: ...Assignments ,Practicals, Presentation and MCQs based Practice Session</p>		

Suggested equivalent online courses:
Further Suggestions:

Programme/Class: B.Com(Hons) Degree	Year: Third	Semester: Fifth
Course /Paper-15(A)		
Course Code: C020503T	Course Title: Auditing	
<p>Course outcomes:</p> <p>CO1: Comprehend about Auditing objectives and classification of audit.</p> <p>CO2: Discuss general audit terminology.</p> <p>CO3: Discuss about objectives of Vouching and Vouching of various transactions.</p> <p>CO4: Prepare how to report results of audit and audit report.</p> <p>CO5: Discuss role of Company auditor in a company along with their qualification, Disqualification</p> <p>CO6: Compare and Contrast verification and valuation of assets.</p> <p>CO7: Apply Computer aided audit techniques and tools.</p>		
Credits: 3		Compulsory
Max. Marks: 25+75		Min. Passing Marks:
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0		
Unit	Topics	No. of Lectures Total=45
I	Introduction: Definition and Objectives of Auditing, Classification of Audit, Preparation Before the Commencement of New Audit, Audit Note Book and Audit Working Papers, Basic Principles Governing an Audit., concept and objectives of independent financial audit, Types of audit-Internal audit, Independent financial audit, Cost audit, Tax audit, Management audit, Audit Planning	15
II	Vouching: Concept, Objectives and Importance of Vouching, Vouchers and Points to be Noted Therein, Vouching of Cash Receipts and Cash Payment Transactions, Vouching of Purchase Book and Purchase Return Book, Sales Book and Sales Return Book	10
III	Verification and Valuation of Assets: Meaning, Rationale, General Principles of Verification and Valuation, Distinction Between Verification and Valuation, Auditor's Position as Regards Valuation of Assets, Verification and Valuation of Fixed Assets, Current Assets and Investments. Computer aided audit techniques and tools.	10
IV	Company Auditor: Appointment, Qualifications, Disqualifications, Remuneration and Removal of a Company Auditor, Rights, Duties	10

	and Liabilities of an Auditor – Legal Provisions under the Companies Act and under the Decisions of Legal Cases. Audit Report: Meaning, Scope, Contents and Importance of Audit Report, Essentials of Good Audit Report, Types of Audit Report, Audit Report and Audit Certificate, Consideration for making Qualification in Audit Reports, Specimen of Audit Reports	
<p>Suggested Readings:</p> <ol style="list-style-type: none"> 1. Gupta, Kamal, Contemporary Auditing, TMH 2. Tandon, B.N., Principles of Auditing, S. Chand & Co. 3. Basu, Sanjib Kumar, Fundamentals of Auditing, Pearson <p style="text-align: center;">NOTE-LATEST EDITION OF THE BOOKS SHOULD BE USED</p> <p style="text-align: center;">Suggestive digital platforms web links-</p>		
<p>Suggested Continuous Evaluation Methods: ...Assignments ,Practicals, Presentation and MCQs based Practice Session</p>		
<p>Suggested equivalent online courses:</p>		
<p>Further Suggestions:</p>		

Programme/Class: B.Com(Hons) Degree	Year: Third	Semester: Fifth
Course /Paper-15(B)		
Course Code: C020503T	Course Title: Fundamentals of Human Resource	
<p>Course outcomes:</p> <p>CO1:- Comprehend concepts & Importance and scope of HRM.</p> <p>CO2:- Understand the concept of Job analysis, Job description, workforce diversity etc.</p> <p>CO3:- Comprehend Recruitment, Selection & Training.</p> <p>CO4:- Examine & enable Performance Appraisal, Methods of Remuneration.</p> <p>CO5:- Understand & Elaborate motivation, morale, leadership, communication etc..</p>		
Credits: 3	Compulsory	
Max. Marks: 25+75	Min. Passing Marks:	
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0		
Unit	Topics	No. of Lectures Total=45

I	Introduction : Concept, Importance and Scope of Human Resource Management, Relation of HRM with other Sciences, The changing Environment of HRM,; A Conceptual Framework of Human Resource Planning and Job Analysis: job description and job specification, Workforce diversity; Empowerment; Downsizing	15
II	Recruitment, Selection & Training : Recruitment – Meaning and Sources; Selection – Process, Recruitment vs. Selection, Common Mistakes in Group Discussion and Interview, Types of Interviews, Guidelines for Effective Group Discussion and Interview; Placement & Induction – Conceptual Framework; Training-Meaning and Methods, Essentials of an Ideal Training Programme	10
III	Performance Appraisal – Need, Methods and Problems, Modern techniques of performance appraisal; potential appraisal and employee counseling; Job Evaluation – Conceptual Framework; Methods of Remuneration – An Elementary Knowledge of Methods of Wage Payment and Fringe Benefits.	10
IV	Motivation, Communication & Leadership : Motivation – Meaning, Importance, Types of Incentives, Problems in Motivation; Communication – Process, Types, Barriers and Essentials of Effective Communication; Leadership – Concept, Significance, Leader vs. Boss, Leader vs. Manager, Morale – Meaning, Factors Affecting, Methods of Measurement, Suggestions for Improving;	10

Suggested Readings:

4. Gupta, Kamal, Contemporary Auditing, TMH
5. Tandon, B.N., Principles of Auditing, S. Chand & Co.
6. Basu, Sanjib Kumar, Fundamentals of Auditing, Pearson

NOTE-LATEST EDITION OF THE BOOKS SHOULD BE USED

Suggestive digital platforms web links-

Suggested Continuous Evaluation Methods:

...Assignments ,Practicals, Presentation and MCQs based Practice Session

Suggested equivalent online courses:

Further Suggestions:

Programme/Class: B.Com(Hons) Degree	Year: Third	Semester: Sixth
Course/ paper-16(A)		
Course Code: C020601T	Course Title: Fundamentals of Business Finance	
<p>Course outcomes:</p> <p>CO1: Compare and Contrast Traditional and Modern view of Business Finance</p> <p>CO2: Evaluate objectives of Financial Management in present times.</p> <p>CO3: Analyze the need, importance and limitations of Financial planning.</p> <p>CO4: Discuss about theories of Capitalization and its types.</p> <p>CO5: Analyze Cost of Capital, Cost of debt and retained earnings.</p>		

CO6: Evaluate the role of Working capital, its factors, sources and other aspects. CO7: Evaluate Dividend Policies issues.		
Credits: 3		Compulsory
Max. Marks: 25+75		Min. Passing Marks:
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0		
Unit	Topics	No. of Lectures Total=45
I	Introduction: Concept of Business Finance; Traditional and Modern Views; Scope and Functions of Finance; Objectives of Managing Finance- Profit Maximisation and Wealth Maximisation. Time value of Money Financial Planning: Concept of Financial Plan and Planning; Components of Financial Plan; Process of Financial Planning; Characteristics of Sound Financial Plan; Need for and Importance of Financial Planning; Limitations of Financial Planning	15
II	Capitalisation: Concept of Capitalisation; Theories of Capitalisation- Cost Theory and Earnings Theory; Fixed and Working Capital; Over Capitalisation- Causes, Impact and Remedies; Under Capitalisation- Causes, Impact and Remedies.Capital Budgeting: Meaning Nature And Importance.	10
III	Cost Of Capital: Meaning, Importance, Calculation Of Cost Of Debt, Preference Shares, Equity Shares And Retained Earnings.Sources of finance.	10
IV	Working Capital: Concept of Working Capital; Components of Working Capital; Factors Determining Working Capital Requirements; Sources of Working Capital- Commercial Banks, Commercial Papers, Certificate of Deposits, Factoring, Trade Financing. Dividend Policies: Issues In Dividend Policies, Theory of Dividend Policy MM Approach	10
Suggested Readings: 1. Avadhani V A Financial System 2. BhallaVK 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		
Suggested Continuous Evaluation Methods:Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests		

Suggested equivalent online courses:
Further Suggestions:

Programme/Class: B.Com(Hons) Degree	Year: Third	Semester: Sixth
Course/ paper-16 (B)		
Course Code: C020601T	Course Title: ECommerce & Digital Marketing	
Course outcomes: Co1- Demonstrate and understand the foundation and importance of E-commerce. Co2- Analyze impact of E-commerce on business model and strategy. Co3- Recognise and discuss global E-Commerce issues. Co4- Demonstrate the application of appropriate e-commerce. Co5- Evaluate pro's and con's of the internet, www, E-commerce.		
Credits: 3		Compulsory
Max. Marks: 25+75		Min. Passing Marks:
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0		
Unit	Topics	No. of Lectures Total=45
I	INTRODUCTION: E-Commerce: Introduction - Advantages & Limitations, E-Business Traditional & Contemporary Model - Impact of E-Commerce on Business Models - Classification of E-Commerce: B2B, B2C, C2B, C2C, B2E. Applications of E-Commerce: E-Commerce Organization Applications - E-Marketing - E-Advertising - E-Banking	15
II	FRAMEWORK OF E-COMMERCE: Introduction - Application Services - Interface Layers - Secure Messaging - Middleware Services and Network Infrastructure - Site Security - Firewalls & Network Security - TCP/IP – HTTP - Secure HTTP – SMTP – SSL, Topology .	10
III	CONSUMER ORIENTED E-COMMERCE APPLICATIONS: Introduction - Mercantile Process Model: Consumers Perspective and Merchant's Perspective. Electronic Payment Systems: Legal Issues & Digital Currency - E-Cash & E-Cheque - Electronic Fund Transfer (EFT) - Advantages and Risks - Digital Token-Based - E-Payment System - Smart Cards.	10

IV	<p>ELECTRONIC DATA INTERCHANGE (EDI) and DIGITAL MARKETING:: Introduction – Standards – Types - Applications in Business - Legal-Security and Privacy Issues - Software Implementation - EDI and E-Commerce.</p> <p>New Age of Information - Based Marketing - Search Marketing & its types - Measurement and ROI of Digital Strategies: Importance of Measurement, Measurement Tools and Future of Measurement.</p>	10
<p>Suggested Readings: 1. Frontiers Of Electronic Commerce: Ravi Kalakota, Andrew B Whinston, Pearson 2. E-Commerce, An Indian Perspective: Joseph, PHI 3. Electronic Commerce, Framework Technologies & Applications: Bharat Bhasker: Mcgraw Hill 4. Introduction To E-Commerce: Jeffrey F Rayport, Bernard J. Jaworski: Tata Mcgraw Hill</p>		
<p>Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests </p>		
<p>Suggested equivalent online courses: </p>		
<p>Further Suggestions: </p>		

Programme/Class: B.Com(Hons) Degree	Year: Third	Semester: Sixth
Course/ paper-17 (A)		
Course Code: C020602T	Course Title: International Business	
<p>Course outcomes: CO1:- Explain Globalization & its growing importance in the world economy. CO2:- Discuss International Business environment. CO3:- Explain International Trade & Investment Theories. CO4:- Compare Tariff and Non-Tariff Measures. Understand Regional Economics Integration. CO 5:- Comprehend International Business organisation- IMF, WTO, UNCTAD etcsss</p>		
Credits: 3	Compulsory	
Max. Marks: 25+75	Min. Passing Marks:	
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0		

Unit	Topics	No. of Lectures Total=45
I	INTRODUCTION: Globalization and its growing importance in the world economy; Impact of globalization; International business contrasted with domestic business - complexities of international business; Internationalization Stages and Orientations. Modes of entry into international business.	15
II	International Business Environment: National and foreign environments and their components - economic, cultural and political-legal environments; Global trading environment - recent trends in world trade in goods and services; Trends in India's foreign trade.	10
III	International Trade and Investment Theories: Mercantilism; Absolute Cost theory, Comparative Cost theory, Opportunity Cost theory, factor endowment theory, International Product life Cycles, International Business Strategies. Nature and functioning, An overview of other organizations – UNCTAD, World Bank and IMF.	10
IV	Tariff and non-tariff measures; Balance of payment account and its components. IMF, Role of IMF, IBRD, WTO .Regional Economic Integration: EU, NAFTA, ASEAN, SAARC.	10
Suggested Readings: <ol style="list-style-type: none"> 1. Charles W.L. Hill and Arun Kumar Jain, International Business. New Delhi: McGraw Hill Education 2. Sumati Varma, International Business, Pearson Education. 3. Cherunilam, Francis. International Business: Text and Cases. PHI Learning 		
Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests		
Suggested equivalent online courses:		
Further Suggestions:		

Programme/Class: B.Com(Hons) Degree	Year: Third	Semester: Sixth
Course/ paper-17(B)		
Course Code: C020602T	Course Title: Business Ethics and Corporate Governance	

Course outcomes:
 CO1:Discuss values & Ethical behavior.
 CO2: Explain Ethical values in different cultures.
 CO3:Examine Relationships between Laws & Ethics.
 CO4: Examine & Discuss corporate Governance & Transparency.

Credits: 3	Compulsory
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Max. Marks: 25+75	Min. Passing Marks:
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Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0

Unit	Topics	No. of Lectures Total=45
I	Values – Importance, Sources of Value Systems, Types, Values, Loyalty and Ethical Behaviour, Values across Cultures; Business Ethics – Nature, Characteristics and Needs, Ethical Practices in Management.	15
II	The Ethical Value System – Universalism, Utilitarianism, Distributive Justice, Social Contracts, Individual Freedom of Choice, Professional Codes; Culture and Ethics – Ethical Values in different Cultures, Culture and Individual Ethics.	10
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.	10
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.	10

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

Suggested Continuous Evaluation Methods:Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests

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Suggested equivalent online courses:
Further Suggestions:

Programme/Class: B.Com(Hons) Degree	Year: Third	Semester: Sixth
Course/ paper-18 A (Group F)		
Course Code: C020603T	Course Title: Financial Markets in India	
<p>Course outcomes:</p> <p>CO1: Comprehend different components of financial system and their role.</p> <p>CO2: Discuss the instruments, participants, operation and defects of Indian money market.</p> <p>CO3: Evaluate instruments and players of new issue market.</p> <p>CO4: Analyze the recent trends in the New issue market.</p> <p>CO5: Discuss the functions and Organization of stock exchange .</p> <p>CO6: Evaluate defects of Indian stock market and remedies to control the defects.</p> <p>CO7: Comprehend SEBI guidelines with respect to primary and secondary market.</p>		
Credits: 3		Compulsory
Max. Marks: 25+75		Min. Passing Marks:
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0		
Unit	Topics	No. of Lectures Total=45
I	Financial Markets an Overview: Meaning of Financial Market and Functions of Financial Markets, types of Financial Market, Differences between Money Market and Financial Markets and its Significance in the Financial System. Financial Markets in the Organised Sector - Industrial Securities Market, Government Securities Market, Long-term Loans Market, Mortgages Market, Financial Guarantee Market.	15
II	Money Market: Meaning, Features and Structure of Money Market in India, Role of central bank in money market; Indian money market – An overview, Characteristics of a Developed Money Market, Significance and Defects of Indian Money Market, Various Money Market Instruments.	10

III	New Issue Market: Meaning, Features and Functions of New Issue Market, Instruments of New Issues, Players and their role in the New Issue Market, Recent trends in the New Issue Market.	10
IV	Secondary Market: Meaning, Functions and Organisation of Stock Exchanges, Listing of Securities, Defects of Indian Stock Market and Remedies to control the defects. Market Regulations: SEBI Functions and Guidelines - Primary Market, Secondary Market and the Protection of investor's interest. Indian equity market – primary and secondary markets; Role of stock exchanges in India.	10
Suggested Readings:		
1.L M Bhole, and JitendraMahakud. Financial Institution and Markets, McGraw-Hill Education 2. Khan, M.Y. Indian Financial System, McGraw-Hill Education. 3. Dhanekar.Pricing of Securities.New Delhi: Bharat Publishing House. 4. Prasanna, Chandra. Financial Management: Theory and Practice. McGraw-Hill Education		
Suggested Continuous Evaluation Methods:Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests		
Suggested equivalent online courses:		
Further Suggestions:		

Programme/Class: B.Com(Hons) Degree	Year: Third	Semester: Sixth
Course/ paper-18 B (Group F)		
Course Code: C020603T	Course Title: Financial Services	
Course outcomes: CO1: Discuss about Merchant Banking in India along with SEBI guidelines. CO2: Comprehend the working of Mutual Fund Industry in India. CO3: Analyse the role of Venture Capital in financing enterprises and its regulations. CO4: Compare and Contrast Factoring with Forfeiting. CO5: Evaluate Credit rating methodology, agency, relative merits and demerits in India.		
Credits: 3	Compulsory	
Max. Marks: 25+75	Min. Passing Marks:	

Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0		
Unit	Topics	No. of Lectures Total=45
I	Merchant Banking: Concept; Origin; Merchant Banks and Commercial Banks; Functions of Merchant Banks; Role of a Merchant Banker; SEBI's Merchant Banking Regulations; Merchant Banking Scenario In India.	15
II	Mutual Funds: Concept; Objectives; Types of Mutual Funds; Advantages and Problems of Mutual Funds In India; Regulations of Mutual Funds By SEBI; Mutual Funds In India. Venture Capital: Meaning; Features; Venture Capital Investment Process; Stages of Venture Capital Financing; Modes of Venture Financing; Venture Capital Regulation; Venture Capital In India.	10
III	Factoring: Conceptual Framework; Nature of Factoring; Mechanism of Factoring; Terms and Conditions of Factoring; Types of Factoring; Functions of a Factor; Factoring Vs. Bill Discounting; Factoring Vs. Forfeiting; Factoring In India.	10
IV	Credit Rating: Concept; Nature and Functions of Credit Rating; Credit Rating in India; Credit Rating Process and Methodology; Advantages and Disadvantages of Credit Rating; Credit Rating Agencies In India.	10
Suggested Readings:		
<ol style="list-style-type: none"> 1. Clifford Gomez, <i>Financial Markets, Institutions and Financial Services</i>, PHI Learning 2. MY Khan and PK Jain. <i>Financial Services</i>. McGraw Hill Education. 3. Singh, J.K. <i>Venture Capital Financing in India</i>. Dhanpat Rai and Company, New Delhi. 		
Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests		
Suggested equivalent online courses:		
Further Suggestions:		

Programme/Class: B.Com(Hons) Degree	Year: Third	Semester: Sixth
Course/ paper-18 A (GROUP M)		
Course Code: C020603T	Course Title: Sales Management & Advertising	
Co1- Explain the concept of sales management.		
Co2- Analyse the role and Importance of salesman in promoting sales.		
Co3- Understand the concept of advertising budget, and its social effect.		
Co4- Acquire the basic knowledge on advertising, advertising media, agency layout, sales force management.		
Credits: 3		Compulsory
Max. Marks: 25+75		Min. Passing Marks:
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0		
Unit	Topics	No. of Lectures Total=45
I	<p>Introduction: Concept, Objectives and Functions of Sales Management.Importance and Limitations of Sales Management.Nature, Scope and Importance of Salesmanship. Classification of Salesmanship. Selling Process.Theories of selling. AIDA model of selling,</p> <p>Nature of Sales Management position.Functions and qualities of sales executives.Sales Organisation- Purpose and types of Sales Organisation. Steps involved in setting up Sales Organisation. Factors determining the size of Sales Organisation.</p>	15
II	<p>Sales Force Management: Concept and functions of Salesman. Kinds of salesman. Essential qualities of a successful salesman. Recruitment and Selection of salesman. Salesman's Training-objectives and methods of salesman training. Positive mental attitude ,EffectiveCommunication,Art of persuasion..</p>	10
III	<p>Compensating Salesman: Elements of an Ideal Compensation plan. Methods of Compensation. Motivation to salesman. Controlling sales personnel, Evaluation and Supervision.</p>	10

IV	Advertising: Concept, Objectives and Classification. Advertising Media – important media and their merits and demerits. Advertising Budget: Factors determining size of advertising budget, Methods of determining Advertising Budget. Creation of advertisement- concept, feature, and classification of advertising appeal; advertising copy and layout. Role of advertising agency.	10
Suggested Readings:		
<ol style="list-style-type: none"> 1. Still, Cundiff and Govoni -Sales Management, Pearson Edition 2. Panda T, Sahadev S-Sales and Distribution Management, Oxford University Press 3. Sales Force Management – Johnston & Marshall , Tata McGraw Hill Edition 4. Havaldar, Krishna K- Sales and Distribution Management, Tata McGraw Hill 5. Narang, R-Advertising, Sales and Promotion, Pearson Education □ Aaker& Myers-Advertising Management, Prentice Hall Inc 6. Chunawala & Sethia-Foundations of Advertising Theory & Practice; Himalaya Publishing House 		
Suggested Continuous Evaluation Methods:Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests		
Suggested equivalent online courses:		
Further Suggestions:		

Programme/Class: B.Com(Hons) Degree	Year: Third	Semester: Sixth
Course/ paper-18 B (GROUP M)		
Course Code: C020603T	Course Title: International Marketing	
Course outcomes:		
CO1:- Explain concept, Scope & Significance of International Marketing.		
CO2:- Discuss International Market Segmentation & Environment.		
CO3:- Relate & Discuss Concept of International Product, Pricing, Promotion & Distribution decisions.		
CO4:- Examine & Discuss International Organisation Structure & control.		
Credits: 3	Compulsory	
Max. Marks: 25+75	Min. Passing Marks:	

Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0		
Unit	Topics	No. of Lectures Total=45
I	Introduction: Concept, Scope and Significance of International Marketing, International Marketing Challenges, International Marketing Vs Domestic marketing, EPRG frame work. Problems in international marketing.Future of International Marketing.	15
II	International Market Segmentation And Environment: Market Entry strategies: licensing, franchising, exporting, joint ventures, mergers and acquisitions, Concept, Significance and Bases of International Market Segmentation, International Marketing Environment- Cultural, Political, Economic and Legal Environment.	10
III	International Products And Pricing Decisions: International Product Decision- Concept, Product StandardisationVs Product Adaptation, Development of New Products, International Pricing- Concept, Objectives and Significance, Factors Influencing International Pricing. International Distribution: International distribution: Concept, Direct and Indirect Channels, Factors Affecting the Choice of Channels, Marketing Middlemen.	10
IV	International Promotion Mix: Concept, Significance and Types. International Advertising: Concept, Objectives and Media. International Marketing Organisation Structures And Control: International Marketing Organisation Structures- Different Structures and their Merits and Demerits. International Marketing Control- Concept, Unique Factors in International Marketing Control, International Marketing Control Process.	10
Suggested Readings:		
<ol style="list-style-type: none"> 1. Cherunilam,Francis. International Marketing Text and Cases.Himalaya Publishing House. 2. AroraManoj. International Marketing, Kalyani Publications. 3. Czinkota, M.R., and Ronkainen, I.A: International Marketing, Cengage Learning India Pvt. Ltd. 4. Albaum, G., and Duerr, E.-International Marketing and Export Management, New Delhi: Pearson 		

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Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests

Suggested equivalent online courses:

Further Suggestions:

Programme/Class: B.Com(Hons) Degree	Year: Third	Semester: Sixth
Course/ paper-18 A (GROUP H)		
Course Code: C020603T	Course Title: Industrial Relations & Labour Laws	
Course outcomes:		
CO1:- Discuss Meaning, Nature, Objectives and Significance of Labour Laws.		
CO2:- Examine & Explain Growth of Trade Unionism.		
CO3:- Explain Industrial Disputes & Collective Bargaining.		
CO4:- Examine & understand worker's Participation in management.		
Credits: 3		Compulsory
Max. Marks: 25+75		Min. Passing Marks:
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0		
Unit	Topics	No. of Lectures Total=45
I	Introduction: Meaning, Nature, Objective and Significance of Industrial Relation, Approaches to the study of Industrial Relation, Causes and Effects of Poor Industrial Relation, Suggestion to improve Industrial Relations.	15

II	Growth of Trade Unionism: Trade Union Theories, Need, Objectives and Functions of Trade Union, Historical Development of Trade Unions in India, Obstacles in the Growth of Strong Trade Unionism, Salient Features of Trade Union Act, 1926. Factors Affecting Growth of Trade Unions in India, Multiplicity & Recognition of Trade Unions	10
III	Industrial Disputes: Meaning, Forms, Causes and Consequences of Industrial Disputes, Industrial Disputes Act, 1948. Collective Bargaining: Concept, Significance and Types of Collective Bargaining, Conditions for Collective Bargaining, Factors Influencing Collective Bargaining, Collective Bargaining in India.	10
IV	Workers' Participation in Management: Concept, practices in India, Works Committees, Joint management councils; Participative Management and co-ownership; Salient Features of Factories Act, 1948; Payment of Wages Act, 1936; Minimum Wages Act, 1948.	10
Suggested Readings:		
5. Cherunilam, Francis. International Marketing Text and Cases. Himalaya Publishing House. 6. Arora Manoj. International Marketing, Kalyani Publications. 7. Czinkota, M.R., and Ronkainen, I.A: International Marketing, Cengage Learning India Pvt. Ltd. 8. Albaum, G., and Duerr, E.-International Marketing and Export Management, New Delhi: Pearson India Education Services Pvt. Ltd.		
Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests		
Suggested equivalent online courses:		
Further Suggestions:		

Programme/Class: B.Com(Hons) Degree	Year: Third	Semester: Sixth
Course/ paper-18 B (GROUP H)		
Course Code: C020603T	Course Title: Labour Welfare & Social Security	
Course outcomes: CO1:- Analyse and Discuss concepts, objectives and principles of Labour welfare.		

CO2:- Examine & Explain Labour Welfare in India.

CO3:- Explain Social Security, Concepts, Significance, Origin and growth, social security schemes etc.

CO4:- Discuss Salient features of Maternity Act 1961, Employee state Insurance Act 1923 and Employee PF Act 1952.

Credits: 3	Compulsory
Max. Marks: 25+75	Min. Passing Marks:

Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0

Unit	Topics	No. of Lectures Total=45
I	Introduction: Concept, Objectives and Principles of Labour Welfare, Agencies for Labour Welfare in India, Extent of Labour Welfare Work in India at Different Levels- Statutory and Non-Statutory.	15
II	Labour Welfare in India: Labour Welfare Officer, Health, Safety and Welfare of Workers, Central Welfare Fund, Appraisal of Welfare Services	10
III	Social Security: Concept, Significance, Origin and Growth of Social Security in India, Social Security Schemes- Social Assistance and Social Insurance, Old Age, Invalidity and Unemployment Insurance.ILO- Its role towards social security.	10
IV	Salient Features of Maternity Benefit Act,1961; Employees State Insurance Act,1923 and Employees Provident Fund Act,1952.	10

Suggested Readings:

1. Sharma.A.M- Aspects of Labour welfare and social security Himalaya publishing house, Mumbai.
2. Memoria, CB and Memoria S, Industrial labour, social security and Industrial Peace in India, Himalaya, New Delhi. ☐
3. SinhaG.P., Industrial Relations and Labour legislation in India, New Delhi.

Suggested Continuous Evaluation Methods:Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests

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Suggested equivalent online courses:

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Further Suggestions:

Programme/Class: B.Com(Hons) Degree	Year: Third	Semester: Sixth
Course/ paper-18 A (GROUP I)		
Course Code: C020603T	Course Title:Export Import Documentation	
Course outcomes:		
Co1- Compare and contrast FEMA and FERA.		
Co2- Explain the facilities and restrictions getting started in export business.		
Co3- Explain the credit risk management and payment terms.		
Co4- Discuss the transit risk management.		
Co5- Define the source and schemes of trade finance		
Credits: 3		Compulsory
Max. Marks: 25+75		Min. Passing Marks:
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0		
Unit	Topics	No. of Lectures Total=45
I	Introduction to India's Foreign Trade. India's foreign trade Direction and Composition, Exports planning: Adaption, Standardisation and Packaging. Types of Documents: characteristics and relevance	15
II	Export Marketing: Meaning & Importance., Procurement and processing of an export order and Export Contract, INCO Terms, Foreign trade policy. Export Costing & Pricing.	10
III	Export Documentation. Methods/Terms of payments for Exports: Documentary credit and collection, Export Financing: Pre Shipment and Post Shipment Financing. Export Credit Guarantee Corporation of India (ECGC of India)	10
IV	Central Excise and custom clearance regulations,Procedures and Documentation.	10

Institutional Support for India's Foreign Trade, DGFT, Export Incentives (Financial & Non Financial Incentives). Schemes for import of capital goods, Procedures and documentation for new / second hand capital goods,. Introduction to Export Promotion Council (EPC), Indian Trade Promotion Organization(ITPO).
<p>Suggested Readings:</p> <ol style="list-style-type: none"> 1. BimalJaiswal& Kamal Y, Export Import Procedure & Documentation 2. R.L.Varshney& Bhattacharya, International Marketing Management, Sultan Chand 3. JaiswalBimal, International Business, Himalaya Publications 4. Export Management, by D.C. Kapoor: Vikas Publication 5. Export Procedure and Documentation, by C. Rama Gopal: New Age Publication
<p>Suggested Continuous Evaluation Methods:Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests</p> <p>.....</p>
<p>Suggested equivalent online courses:</p> <p>.....</p>
<p>Further Suggestions:</p> <p>.....</p>

Programme/Class: B.Com(Hons) Degree	Year: Third	Semester: Sixth
Course/ paper-18 B (GROUP I)		
Course Code: C020603T	Course Title:Foreign Trade Promotion	
<p>Course outcomes:</p> <p>Co1- Comprehend and understand the importance of foreign trade in India.</p> <p>Co2- Evaluate the new theories of trade and international scenarios.</p> <p>Co3- Apply appropriate terms of trade Mechanism to supervise foreign trade in India.</p> <p>Co4- A Phrase different international project proposal for decision making.</p>		
Credits: 3	Compulsory	
Max. Marks: 25+75	Min. Passing Marks:	
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0		

Unit	Topics	No. of Lectures Total=45
I	Institutional support for Export Promotion in India: Ministry of Commerce & Industry-Board of Trade Commodity Boards and Export Promotion Councils: Objectives and functions Financial Service Agencies: ECGC, EXIM Bank, RBI and Commercial banks.	15
II	Other Service Institutions: FIEO, ITPO, CII, ICA, IIFT, IIP, EIA State Trading and Canalisation: Meaning and purpose STC and its subsidiaries MMTC, TTC, PEC Objectives and Functions.	10
III	Foreign Trade Policy: Major provisions and Evaluation of the current FTP ,Foreign Investment Policy: Past and Present FDI and FII.Role of FIPB .Financial and nonfinancial incentives to promote Export , Recognition of Export Firms 100% EOUs: Benefits	10
IV	Concept of Quality and its importance in Foreign Trade Pre-shipment inspection ,Types Compulsory & Voluntary Features of a good inspection system Inspection by EIAs ,Quality Standards Meaning and Examples ISO series.	10
<p>Suggested Readings:</p> <ol style="list-style-type: none"> 1. Francis Cherunilam, International Business, Himalaya Publishing House, Mumbai, 2010 2. Badi N V, International Business, 2ndEdition, Vrinda Publications, New Delhi, 2008. 3. T A S Balagopal, Export Management, 17thEd., Himalaya Publishing House, Mumbai, 2004 4. Publications, Ministry of Commerce & Industry, GOI. 		
<p>Suggested Continuous Evaluation Methods:Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests</p> <p>.....</p>		
<p>Suggested equivalent online courses:</p> <p>.....</p>		
<p>Further Suggestions:</p> <p>.....</p>		

Course prerequisites: To study this course, a student may have **any subject in class12th**.