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COLLEGES

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NE P2020 - Three Year Degree Course

**MAA SHAKUMBHARI UNIVERSITY**

Saharanpur, Uttar Pradesh

**FACULTY OF COMMERCE**

**SYLLABUS - BACHELOR OF COMMERCE**

**With effect from 2024-25**

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**Syllabus B.Com. as per NEP 2020  
(Effective from 2024-25)**

Year	Semester	Course Code	Core/ Elective	Paper Title	Theory/ Practical/ Research	Credits	Internal Marks	External Marks (Min Marks)	Total Marks	Passing Marks (INT+EXT)	Tea H. Th
Year - I	Semester - I	0130101	Core Compulsory	Business Organization	Theory	6	25	75(25)	100	33	9
		0130102	Core Compulsory	Business Statistics	Theory	6	25	75(25)	100	33	9
	Semester - II	0230101	Core Compulsory	Business Management	Theory	6	25	75(25)	100	33	9
		0230102	Core Compulsory	Financial Accounting	Theory	4	25	75(25)	100	33	6
		0230180		Computerized Accounting	Practical	2		100	100	33	6
Year - II	Semester - III	0330101	Core Compulsory	Cost Accounting	Theory	6	25	75(25)	100	33	90
		0330102	Elective	Company Law	Theory	6	25	75(25)	100	33	90
		OR									
		0330103	Elective	Business Regulatory Framework	Theory	6	25	75(25)	100	33	90
	Semester - IV	0430101	Core Compulsory	Income Tax Law and Accounts	Theory	6	25	75(25)	100	33	90
		0430102	Elective	Fundamentals of Marketing	Theory	4	25	75(25)	100	33	60
		0430180		Digital Marketing	Practical	2		100	100	33	60
OR											
	0430103	Elective	Fundamentals of Entrepreneurship	Theory	6	25	75(25)	100	33	90	
			Core Compulsory	Research Project	Research Project	3		100	100	33	45

Year	Semester	Course Code	Core/ Elective	Paper Title	Theory/ Practical/ Research	Credits	Internal Marks	External Marks (Min Marks)	Total Marks	Passing Marks (INT+EXT)	Teaching Hours		
Year - III	Semester - V	0530101	Core Compulsory	Corporate Accounting	Theory	5	25	75(25)	100	33	7		
		0530102	Core Compulsory	Goods and Services Tax	Theory	5	25	75(25)	100	33	7		
		0530103	Core Compulsory	Business Finance	Theory	5	25	75(25)	100	33	7		
		0530104	Elective	Principles and Practices of Insurance	Theory	5	25	75(25)	100	33	7		
		OR											
	0530105	Elective	Monetary Theory and Banking in India	Theory	5	25	75(25)	100	33	7			
	Semester - VI	0630101	Core Compulsory	Accounting for Managers	Theory	5	25	75(25)	100	33	7		
		0630102	Core Compulsory	Auditing	Theory	5	25	75(25)	100	33	7		
		Opt. any one											
		0630103	Elective	Financial Institutions and Market	Theory	5	25	75(25)	100	33	7		
0630104		Elective	Human Resource Management	Theory	5	25	75(25)	100	33	7			
0630105		Elective	Business Ethics and Corporate Governance	Theory	5	25	75(25)	100	33	7			
		0630170	Core Compulsory	Comprehensive Viva	Viva	5	25	75(25)	100	33	7		

Note: One credit for practical paper is equal to two teaching hours.

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Programme: B.Com.	Year: First	Semester: First
Subject: Commerce		
Course Code:	Course Title: Business Organization	
Credits: 6	Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75	Min. Passing Marks: 33	
Total No. of Lectures: 90		
Unit	Topics	No. of Lectures
I	Business: Concept, Meaning, Features, Stages of development of business and importance of business. Classification of Business Activities. Meaning, Characteristics, Importance and Objectives of Business Organization, Evolution of Business Organisation. Difference between Plant, Firm and Industry and Business & Trade, and Profession & Vocation, Modern Business and their Characteristics.	22
II	Promotion of Business: Considerations in Establishing New Business. Qualities of a Successful Businessman. Forms of Business Organisation: Sole Proprietorship, Partnership, Joint Stock Companies & Co-operatives and their Characteristics, relative merits and demerits, Difference between Private and Public Company, Concept of One Person Company and LPP	23
III	Plant Location: Concept, Meaning, Importance, Factors Affecting Plant Location. Alfred Weber's and Sargent Florence's Theories of Location. Plant Layout : Meaning, Objectives, Importance, Types and Principles of Layout. Factors Affecting Layout. Size of Business Unit-: Criteria for Measuring the Size and Factors affecting the Size. Optimum Size and factors determining the Optimum Size.	25
IV	Business Combination: Meaning, Characteristics, Objectives, Causes, Forms and Kinds of Business Combination. Rationalisation: Meaning, Characteristics, Objectives, Principles, Merits and demerits	20
<b>Suggested Readings:</b> <ol style="list-style-type: none"> <li>1. Gupta, C.B., "Business Organisation", Mayur Publication, (2014).</li> <li>2. Singh, B.P., Chhabra, T.N., "An Introduction to Business Organisation&amp;Management", Kitab Mahal, (2014).</li> <li>3. Sherlekar, S.A. &amp; Sherlekar, V.S., "Modern Business Organization &amp; Management Systems Approach Mumbai", Himalaya Publishing House, (2000).</li> <li>4. Bhusan Y. K., "Business Organization", Sultan Chand &amp; Sons.</li> <li>5. Prakash, Jagdish, "Business Organistaton and Management", Kitab Mahal Publishers (Hindi and English)</li> </ol> <p>Note: <b>Latest edition of the text books should be used.</b> This course can be opted as an elective by the students of following subjects: Open for all</p>		

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Programme: B.Com.	Year: First	Semester: First
Subject: Commerce		
Course Code:	Course Title: Business Statistics	
Credits : 6	Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75	Min. Passing Marks:33	
Total No. of Lectures: 90		
Unit	Topics	No. of Lectures
I	Evolution of Statistics in India, contribution of Indian Statistics Prof. Prasanta Chandra Mahalanobis). Introduction to Statistics: Meaning, Scope, Importance and Limitation, Statistical Investigation- Planning and organization, Statistical units, Methods of Investigation, Census and Sampling. Collection of Data- Primary and Secondary Data, Editing of Data Classification of data, Frequency Distribution and Statistical Series, Tabulation of Data Diagrammatical and Graphical Presentation of Data.	20
II	Measures of Central Tendency – Mean, Median, Mode, Geometric and Harmonic Mean; Dispersion – Range, Quartile, Percentile, Quartile Deviation, Mean Deviation, Standard Deviation and its Co- efficient, Co-efficient of Variation and Variance, Test of Skewness and Dispersion, Its Importance, Co-efficient of Skewness.	25
III	Correlation- Meaning, application, types and degree of correlation, Methods- Scatter Diagram, Karl Pearson's Coefficient of Correlation, Spearman's Rank Coefficient of Correlation, Concurrent method, Probable Error & Standard Error	25
IV	Index Number: - Meaning, Types and Uses, Methods of constructing Price Index Number, Fixed – Base Method, Chain-Base Method, Base conversion, Base shifting deflating and splicing. Consumer Price Index Number, Fisher's Ideal Index Number, Reversibility Test- Time and Factor; Analysis of Time Series: Meaning, Importance and Components of a Time Series. Decomposition of Time Series: Moving Average Method and Method of Least square.	20
<b>Suggested Readings:</b> <ol style="list-style-type: none"> <li>1. Heinz, Kohler: Statistics for Business &amp; Economics, HarperCollins;</li> <li>2. Gupta, S.C. Fundamental of Statistics, Himalaya Publication.</li> <li>3. Sharma J.K., Business Statistics, Pearson Education.</li> <li>4. Gupta S.P. &amp; Gupta Archana, Elementary Statistics, (English and Hindi) SultanChand &amp; Sons, New Delhi.</li> </ol> <p>Note: <b>Latest edition of the text books should be used.</b></p> <p>This course can be opted as an elective by the students of following subjects: Open for all</p>		





Programme: B.Com.	Year: First	Semester: Second
Subject: Commerce		
Course Code:	Course Title: Business Management	
Credits: 6	Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75	Min. Passing Marks:33	
Total No. of Lectures: 90		
Unit	Topics	No. of Lectures
I	Discuss the Management Practices in Indian "Vedas". Introduction: Concept, Characteristics, Nature, Process and Significance of Management; Managerial Roles (Mintzberg); An overview of functional areas of Management; Development of Management Thought; Classical and Neo Classical System; Contingency Approach, System Approach.	24
II	Planning: Concept, Characteristics, Process, Importance and Types, Criteria of effective planning. Decision- Making: Concept, Process, Types and Importance. Management by Objectives. Organisation: Concept, Nature, Process and Significance. Authority and Responsibility Relationships. Centralization and Decentralization.	24
III	Direction: Concept and Techniques, Coordination as an Essence of Management, Communication- Nature, Process, Importance, Types. Networks and Barriers. Effective Communication. Motivation: Concept, Types, Importance, Theories- Maslow, Herzberg, McGregor, Ouchi, Financial and Non-Financial Incentives. Leadership: Meaning, Concept, Functions and Leadership styles, Likert's Four System of Leadership.	21
IV	Controlling: Meaning, Importance and Process, Effective Control System. Techniques of Control. Management of Change: Concept, Nature, Types of Changes and Process of Planned Change, Resistance to Change and methods of reducing resistance to change.	21
<b>Suggested Readings:</b>		
<ol style="list-style-type: none"> <li>1. Gupta, C.B., "Business Organisation", Mayur Publication, (2014).</li> <li>2. Singh, B.P., Chhabra, T.N., "An Introduction to Business Organisation &amp; Management", Kitab Mahal, (2014).</li> <li>3. Sherlekar, S.A. and Sherlekar, V.S, "Modern Business Organization &amp; Management Systems Approach Mumbai", Himalaya Publishing House, (2000).</li> <li>4. Bhusan Y. K., "Business Organization", Sultan Chand &amp; Sons, (1970).</li> <li>5. Jagdish Prakash, "Business Organization and Management", Kitab Mahal publishers, (1997).</li> <li>6. Agarwal K.K., "Business Organisation and Management".</li> <li>7. Joshi, G.L., "Vyavasayik Sanghathan Evam Prabandha".</li> <li>8. Prasad, Jagdish, "Vyavasayik Sanghathan Evam Prabandha".</li> </ol> <p><b>Latest edition of the text books should be used.</b></p> <p>This course can be opted as an elective by the students of following subjects: Open for all</p>		




Programme: B.Com.		Year: First	Semester: Second
Subject: Commerce			
Course Code:		Course Title: Financial Accounting	
Credits: 4		Core Compulsory / Elective: Compulsory	
Max. Marks:		Min. Passing Marks:33	
Total No. of Lectures: 60			
Unit	Topics		No. of Lectures
I	Evolution of Accounting in India: Contribution of Shri Kalyan Subramani Aiyar (K.S. Aiyar) 1859-1940 known as father of Accountancy in India. Introduction of Indian Accounting System: Nature and scope of Accounting, Generally Accepted Accounting Principles: Concepts and Conventions, Indian and International Accounting Standards. Accounting Mechanics: Double Entry System, Preparation of Journal, Ledger and Trial Balance, Profit and Loss A/c, Balance Sheet, Concept of Income and its Measurement.		12
II	<b>Hire Purchase Account</b> - Accounting Records in the Books of Hire Purchaser and Vendor, Different Methods of Calculation of Interest and Cash Price, Maintenance of Suspense Account, Payment of Premium, Default in Payment and Partial Returns of Goods. <b>Installment Payment System</b> - Difference between Hire Purchase and Installment Payment System. Accounting Records in the book of Purchaser & Vendor, Interest suspense account.		15
III	<b>Departmental Accounts</b> - Meaning, Objects and Importance, Advantage, Methods of Departmental Accounts, Final Accounts of Non Corporate Departmental Business, Allocation of Indirect Expenses. <b>Branch Accounts</b> - Meaning and Objectives of Branch Account, Importance and Advantages, Classification of Branches, Accounting of Branch Accounts under various Methods including Foreign Branch.		15
IV	<b>Royalty Accounts</b> - Accounting Records for Royalty in the books of Landlords and Lessee, Recoupment of Shortworking, Sub - lease, Short working Reserve Account, Nazarana. <b>Insolvency Accounts</b> - (for individuals/Sole trade only) Main provisions of IBC 2016, Preparation of Accounts under latest provisions. <b>Insurance Claims</b> – Computation of claim under loss of Stock Policy & Loss of Profit policy.		18
<b>Suggested Readings:</b>			
<ol style="list-style-type: none"> <li>1. Jain &amp; Naranag, "Advanced Accounts", Jain Book Agency</li> <li>2. Gupta K G and others, Financial Accounting K.G. Publication, Modinagar</li> <li>3. Gupta, R. L. &amp; Radhaswamy, M., Financial Accounting: Sultan Chand and sons.</li> <li>4. Shukla, M.C., Grewal T.S. &amp; Gupta, S.C., Advanced Accounts: S. Chand &amp; Co.</li> <li>5. Maheshwari S.N. &amp; Maheshwari S. K, "A text book of Accounting for Management", Vikas Publication</li> </ol>			
<b>Latest edition of the text books should be used.</b>			
This course can be opted as an elective by the students of following subjects: Open for all			

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*M. S. S.*

Programme: B.Com.		Year: First	Semester: Second
Subject: Commerce			
Course Code:		Course Title: Computerised Accounting (Practical)	
Course outcomes: The purpose of this paper is provide to knowledge of accounting with computer.			
Credits: 2		Core Compulsory / Elective: Compulsory	
Max. Marks:		Min. Passing Marks:33	
Total No. of Practical Labs: 30			
Unit	Topics		No. of Hours
I	<b>Computerised Accounting-</b> Concept, Objectives, Advantages And Limitations, Types Of Accounting Information; Users Of Accounting Information And Their Needs. Qualitative Characteristics Of Accounting Information. Role Of Accounting In Business.		4
II	<b>Introduction To Computer and Accounting Information System {AIS}:</b> (A) Introduction To Computers (Elements, Capabilities, Limitations Of Computer System). (B) Introduction To Operating Software, Utility Software And Application Software. Introduction To Accounting Information System (AIS) As A Part of Management Information System.		4
III	<b>Computerised Accounting Systems:</b> Computerized Accounts by using any popular accounting software: Creating a Company; Configure and Features settings; Creating Accounting Ledgers and Groups; Creating Stock Items and Groups; Vouchers Entry; Generating Reports - Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet, Funds Flow Statement, Cash Flow Statement Selecting and shutting a Company; Backup and Restore data of a Company.		22
<b>Suggested Readings:</b> 1. Computerized Accounting System For B.Com. by Ajay Sharma and Manoj Bansal 2. Computerized Accounting System by Neeraj Goyal and Rohit Sachdeva 3. Computer Based Accounting by C Mohan Luneja, Sandeep Bansal and Rama Bansal 4. Robert N Anthony, David Hawkins, Kenneth A. Merchant, <i>Accounting: Text and Cases</i> . McGraw- Hill Education, 5. Charles T. Horngren and Donna Philbrick, <i>Introduction to Financial Accounting</i> , Pearson Education. 6. J.R. Monga, <i>Financial Accounting: Concepts and Applications</i> . Mayur Paper Backs, New Delhi. 7. M.C.Shukla, T.S. Grewal and S.C.Gupta. <i>Advanced Accounts. Vol.-I</i> . S. Chand & Co., New Delhi. 8. S.N. Maheshwari, and S. K. Maheshwari. <i>Financial Accounting</i> . Vikas Publishing House, New Delhi. Note- <b>Latest edition of the text books should be used.</b> This course can be opted as an elective by the students of following subjects: Open for all			

*Pranraj*

*M*

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Programme: B.Com.	Year: Second	Semester: Third
Subject: Commerce		
Course Code:	Course Title: Company Law	
Credits: 6	Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75	Min. Passing Marks:33	
Total No. of Lectures: 90		
Unit	Topics	No. of Lectures
I	<b>Indian Companies Act 2013:</b> Nature And Types Of Companies, Conversion Of Public Companies Into Private Company's And Vice Versa. Formation, Promotion And Incorporation Of Companies, Memorandum Of Association; Article Of Association; Prospectus.	22
II	<b>Shares:</b> Types, Share Capital-Kinds; Allotment Of Shares; Members – Categories, Modes Of Acquiring Membership, Rights And Liabilities; Transfer And Transmission- Difference, Methods Of Borrowing, Debentures, Mortgages And Charges - Fixed And Floating Charge	22
III	<b>Management:</b> Directors, Types And Number Of Directors, Managing Director, Whole Time Director – Appointment, Qualifications And Disqualification, Duties, Vacation, Resignation And Removal, Company Meetings- Kinds, Quorum, Voting, Resolution, Minutes.	25
IV	<b>Majority Powers And Minority Rights:</b> Protection Of Minority Rights; Prevention Of Oppression And Management Mismanagement, Winding Up-Kinds And Conduct-Petition For Winding Up, Appointment Of Official Liquidator And Duties.	21
<b>Suggested Readings:</b> <ol style="list-style-type: none"> <li>1. Kapoor GK A Dhamija Sanjay Company Law Comprehensive Textbook On Companies Act 2013 Taxmann Publication</li> <li>2. Singh Avtar Company Law Delhi India Eastern Book Company Bharat Law House</li> <li>3. Gupta Company Adhiniyam Sahitya Bhawan Publication (Hindi and English)</li> <li>4. Maheshwari SN And SK Maheshwari A Manual Of Business Law 2<sup>nd</sup> Edition Himalaya Publishing House</li> </ol> <p>Note- <b>Latest edition of the text books should be used.</b></p> <p>This course can be opted as an elective by the students of following subjects: Open for all</p>		

Samir

MA →

Programme: B.Com.	Year: Second	Semester: Third
Subject: Commerce		
Course Code:	Course Title: Cost Accounting	
Credits: 6	Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75	Min. Passing Marks:33	
Total No. of Lectures: 90		
Unit	Topics	No. of Lectures
I	Introduction: Nature, Scope and Advantages of Cost Accounting, Installation of Costing System, Difference between Cost and Financial Accounting, Classification of Costs. Material: Purchase, Storage and Control of Material, Stock Levels, Inventory, Control Techniques. Methods of Pricing Material Issues.	20
II	Labour: Meaning and Components of Labour Cost. Concept, Accounting and Control of Idle time and Overtime. Methods of Wage Payment and Incentive Plans, Labour Turnover. Overheads: Collection, Classification, Allocation, Apportionment and Absorption of Overheads (Primary and Secondary Distribution), Machine Hour Rate.	20
III	Unit Output Costing: Concept of and Need for Unit Output Costing; Preparation of Cost Sheet and Tender Price; Preparation of Reconciliation Statement.	30
IV	Process Costing: Preparation of Process Accounts; Treatment of Normal and Abnormal Wastage; Treatment of Joint Product and By-product; Contract Costing: Preparation of Contract Account, Determination of Profit on Completed and Uncompleted Contracts; Operating Costing.	20
<b>Suggested Readings:</b> <ol style="list-style-type: none"> <li>1. Jain S.P. and Narang K.L.: Cost Accounting; Kalyani New Delhi.</li> <li>2. Maheshwari S.N: Advanced Problems and Solutions in Cost Accounting; SultanChand, New Delhi. (Hindi and English)</li> <li>3. Tulsian P.C; Practical Costing: Vikas, New Delhi.</li> <li>4. Garg A. K.; Cost Accounting: An Analytical Study, Swati Publication, Meerut.</li> <li>5. Horngren, Charles, Foster and Datar: Cost Accounting - A Managerial Emphasis; Prentice-Hall of India, New Delhi.</li> </ol> <p>Note- Latest edition of the text books should be used.</p> <p>This course can be opted as an elective by the students of following subjects: Open for all</p>		

*Panwar*

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Programme: B.Com.	Year: Second	Semester: Third
Subject: Commerce		
Course Code:	Course Title: Business Regulatory Framework	
Credits: 6	Core Compulsory / Elective: Elective	
Max. Marks: 25+75	Min. Passing Marks:33	
Total No. of Lectures: 90		
Unit	Topics	No. of Lectures
I	Indian Contract Act, 1872: Definition & Nature of Contract, Classification; Offer & Acceptance; Capacity of Parties; Free Consent; Consideration; Legality of Objects	20
II	Void Agreements; Performance of Contracts; Discharge of Contract; Contingent Contracts; Quasi Contracts; Remedies for Breach of Contract, Special Contracts: Indemnity & Guarantee; Bailment & Pledge; Contract of Agency.	24
III	Sale of Goods Act, 1930: Contract of Sale of Goods, Conditions & Warranties; Transfer of Ownership; Performance of the Contract: Remedial Measures; Auction able Claims.	25
IV	The Consumer Protection Act 2019 - Main Provisions The Limited Liability Partnership Act 2008 - Main Provisions The U.P. Shops and Commercial Establishment Act - Main Provisions	21
<b>Suggested Readings:</b> <ol style="list-style-type: none"> <li>1. Kuchal M.C: Business Law; Vikas Publishing House, New Delhi.</li> <li>2. Chandha P.R: Business Law; Galgotia, New Delhi.</li> <li>3. Kapoor N.D: Business Law; Sultan Chand &amp; Sons, New Delhi. (Hindi and English)</li> <li>4. Desai T.R.: Indian Contract Act, Sale of Goods Act and Partnership Act; S.C.Sarkar &amp; Sons Pvt. Ltd., Kolkata.</li> <li>5. Tulsian, P.C., Business Law, New Delhi, Tata McGraw Hill.</li> </ol> <p>Note- Latest edition of the text books should be used.</p> <p>This course can be opted as an elective by the students of following subjects:Open for all</p>		





Programme: B.Com.	Year: Second	Semester: Fourth
Subject: Commerce		
Course Code:	Course Title: Income Tax Law and Accounts	
Credits: 6	Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75	Min. Passing Marks:33	
Total No. of Lectures: 90		
Unit	Topics	No. of Lectures
I	Evolution of Taxation System in India. Introduction, Important Definitions: Assessee, Person, Income, Total Income, Assessment Year & Previous Year. Agricultural Income & its assessment. Residence & Tax Liability (Basis of Charge). Capital & Revenue. Exempted Incomes.	22
II	Income from Salaries, Income from House Property. Profits and Gains of Business and Profession, Depreciation.	31
III	Capital gains, Income from Other Sources, Deductions from Gross Total Income, Computation of Tax Liability of an Individual.	21
IV	Set off and carry forward of losses and Clubbing of Income, Procedure of Assessment, Advance Payment of Tax and Deduction of Tax at Source. Basics of filling Return: Types of ITR, Form 16 & Form 26AS	16
<b>Suggested Readings:</b> <ol style="list-style-type: none"> <li>1. Singhanai V.K: Students' Guide to Income Tax; Taxmann, Delhi.</li> <li>2. Mehrotra H.C: Income Tax Law &amp; Accounts; Sahitya Bhawan, Agra. (Hindi and English)</li> <li>3. Girish Ahuja and Ravi Gupta: Systematic approach to income tax; Sahitya Bhawan Publications, New Delhi. (Hindi and English)</li> <li>4. Jain, R.K., Income Tax Law and Accounts (Hindi and English), SBPD Publications, Agra</li> <li>5. Agarwal, B.K., Income Tax Law and Accounts (Hindi and English), Nirupam Sahitya Sadan Agra</li> </ol> <p>Note- <b>Latest edition of the text books should be used.</b></p> <p>This course can be opted as an elective by the students of following subjects: Open for all</p>		





Programme: B.Com.		Year: Second	Semester: Fourth
Subject: Commerce			
Course Code:		Course Title: Fundamentals of Marketing	
Credits: 4		Core Compulsory / Elective: Compulsory	
Max. Marks:		Min. Passing Marks:33	
Total No. of Lectures: 60			
Unit	Topics		No. of Lectures
I	<b>Introduction:</b> Nature, scope and importance of marketing; Evolution of marketing concepts; Marketing mix; Marketing environment. Micro and Macro environmental factors. <b>Consumer Behaviour – An Overview:</b> Consumer buying process; Factors influencing consumer buying decisions.		15
II	<b>Market Selection:</b> Market segmentation – concept, importance and bases; Target market selection; Positioning concept, importance and bases; Product differentiation vs. market segmentation. <b>Product:</b> Meaning and importance. Product classifications; Concept of product mix; Branding, packaging and labelling; After-sales services; Product life-cycle; New Product Development.		15
III	<b>Pricing:</b> Significance; Factors affecting price of a product; Major pricing methods; Pricing policies and strategies. <b>Promotion:</b> Nature and importance of promotion; Promotion Tools: advertising, personal selling, public relations; sales promotion and publicity – concept and their distinctive characteristics; Promotion mix; Factors affecting promotion mix decisions; and <b>Integrated Marketing Communication Approach.</b>		15
IV	<b>Distribution:</b> 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. <b>Retailing:</b> 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. <b>Recent developments in marketing:</b> Social Marketing, Online Marketing, Direct Marketing, Services Marketing, Green Marketing, Relationship Marketing, Rural marketing.		15
Suggested Readings:			
<ul style="list-style-type: none"> <li>• Kotler, Philip; Keller, Kevin Lane; Koshy, Abraham, and Mithileshwar Jha, Marketing Management: A South Asian Perspective, Pearson Education.</li> <li>• Palmer, Adrian, Introduction to Marketing, Oxford University Press, UK</li> <li>• Lamb, Charles W.; Hair, Joseph F., and Carl McDaniel, Principles of Marketing, South Western Publishing, Ohio</li> <li>• Chhabra, T.N., Principles of Marketing, Sun India Publication.</li> <li>• Kumar, Arun &amp; N. Meenakshi, Marketing Management, Vikas Publications.</li> <li>• (Hindi and English)</li> <li>• McCarthy, E. Jerome., and William D. Perreault, Basic Marketing, Richard D. Irwin.</li> <li>• Pride, William M., and D.C. Ferrell, Marketing: Planning, Implementation &amp; Control, Cengage Learning.</li> <li>• Majaro, Simon, The Essence of Marketing. Prentice Hall, New Delhi.</li> <li>• Zikmund, William G. and Michael D'Amico, Marketing: Creating and Keeping Customers in an E-Commerce World, Thomson Learning.</li> <li>• Etzel, Michael J., Walker, Bruce J., Staton, William J., and Ajay Pandit, Marketing Concepts and Cases, Tata McGraw Hill (Special Indian Edition).</li> <li>• McCarthy, E. Jerome; Cannon, Joseph P., and William D. Perrault, Jr., Basic Marketing: A Managerial Approach, McGraw Hills.</li> <li>• Note- Latest edition of the text books should be used.</li> <li>• This course can be opted as an elective by the students of following subjects: Open for all</li> </ul>			





Programme: B.Com.	Year: Second	Semester: Fourth
Subject: Commerce		
Course Code:	Course Title: Digital Marketing (Practical)	
Credits: 2	Core Compulsory / Elective: Compulsory	
Max. Marks:	Min. Passing Marks: 33	
Total No. of Practical Labs: 30		
Unit	Topics	No. of Hours
I	Introduction of the digital marketing, Digital vs. Real Marketing, Digital Marketing Channels, Creating initial digital marketing plan, Content management, SWOT analysis, Target group analysis.	4
II	Web design, Optimization of Web sites, MS Expression Web, Creating web sites, SEO Optimization, Writing the SEO content, Writing the SEO content, Google AdWords-creating accounts, Google Ad Words- types.	6
III	Introduction to CRM, CRM platform, CRM models, CRM strategy, Introduction to Web analytics, Web analytics – levels, Introduction of Social Media Marketing, Social Media Marketing plan, Facebook Ads, Creating Facebook Ads, Ads Visibility, Business opportunities and Instagram options, Optimization of Instagram profiles, Integrating Instagram with a Web Site and other social networks, Keeping up with posts.	10
IV	Creating business accounts on YouTube, YouTube Advertising, YouTube Analytics, E-mail marketing, E-mail marketing plan, E-mail marketing campaign analysis, Keeping up with conversions, Digital Marketing Budgeting - resource planning, cost estimating, cost budgeting, cost control.	10
<p><b>Suggested Readings:</b></p> <ol style="list-style-type: none"> <li>1. Chaffey, D, F.E. Chadwick, R. Mayer, and K. Johnston (2015). Internet Marketing: Strategy, Implementation, and Practice. Pearson India</li> <li>2. Frost, Raymond D., Alexa Fox, and Judy Strauss (2018). E- Marketing. Routledge</li> <li>3. Gupta, Seema (2018). Digital Marketing. McGraw Hill Education (India) Private Ltd.</li> <li>4. Kapoor, Neeru. E-Marketing, Pinnacle learning</li> <li>5. Kotler, Philip, HermawanKartajaya, and Iwan Setiawan (2017). Digital Marketing: 4.0 Moving from Traditional to Digital. Pearson India</li> <li>6. Ryan, Damian and Jones Calvin (2016). Understanding Digital Marketing:Marketing Strategies for engaging the Digital Generation.</li> </ol> <p>Note- <b>Latest edition of the text books should be used.</b></p> <p>This course can be opted as an elective by the students of following subjects:Open for all</p>		

Programme: B.Com.	Year: Second	Semester: Fourth
Subject: Commerce		
Course Code:	Course Title: Fundamentals of Entrepreneurship	
Credits: 6	Core Compulsory / Elective: Elective	
Max. Marks: 25+75	Min. Passing Marks:33	
Total No. of Lectures: 90		
Unit	Topics	No. of Lectures
I	Entrepreneurship: Meaning, Concept, Characteristics, Need, Functions, Theories of Entrepreneurship. Entrepreneur: Meaning, Characteristics, Qualities, Functions, Types, Difference between Entrepreneurship & Entrepreneur. Difference between Entrepreneur, Intrapreneur & Manager. Entrepreneurship & Environment. Success story of some renowned Indian Enterpreneurs	22
II	Entrepreneurship Development Programme (EDP): Meaning, Need, Objective, Steps, Outline, Achievements, Government Assistance and Incentives. Women Entrepreneurship: Meaning, Characteristics, Problems and Steps taken to promote Women Entrepreneur. Qualities of Women Entrepreneur.	31
III	Promotion of a Venture: Concept of Projects, Project Identification, Formulation and Report, Project Appraisal. Product Selection and Techniques, Raising of Funds: Concept, Need, Types and Sources.	21
IV	MSME Business: Process of Establishing MSME Business, Nature, Objectives and Importance of Small Business. Role of Financial Institutions in Financing of MSME Business, Infrastructural Facilities. Legal Requirements for Establishment of New Unit. Entrepreneurial Consultancy Process and Methods.	16
<b>Suggested Readings:</b> <ol style="list-style-type: none"> <li>Desai, Vasant, "Dynamics of Entrepreneurial Development and Management", Himalaya Publishing House</li> <li>Desai, Vasant, "Management of Small Scale Industry", Generic</li> <li>Drucker, Perer, "Innovation and Entrepreneurship", Harper Business; Reprintition</li> <li>Gupta, C.B. &amp; Srinivasan, N.P., "Entrepreneurship Development", S. Chand</li> <li>Kenneth, P. Van, "Entrepreneurship and Small Business Management"</li> <li>Pareek, Udai &amp; Ven, "Developing Entrepreneurship book on Learning System"</li> <li>Agrawal, R.C., "Udyamita Vikas"(Hindi)</li> <li>Khanka, S.S. "Entrepreneurship Development", S. Chand &amp; Company</li> </ol> <p><b>Latest edition of the text books should be used.</b></p> <ol style="list-style-type: none"> <li>This course can be opted as an elective by the students of following subjects: Open for all</li> </ol>		






Programme: B.Com.	Year: Third	Semester: Fifth
Subject: Commerce		
Course Code:	Course Title: Corporate Accounting	
Credits: 5	Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75	Min. Passing Marks:33	

Total No. of Lectures: 75

Unit	Topics	No. of Lectures
I	<b>Issue of Shares:</b> Share Capital and its Types, Forfeiture And Re Issue of Shares, Redemption of Preference Shares.	15
II	<b>Debentures:</b> Features & Types, Issue And Redemption of Debentures, Profit Prior To Incorporation, Final Accounts, General Instruction For Preparation of Balance Sheet And Statement of Profit And Loss.	19
III	<b>Accounts of Holding and Subsidiary Companies:</b> Consolidate Balance Sheet of Holding companies with one subsidiary only. Consolidated Profit and Loss Account	20
IV	Accounting For Amalgamation of Companies As Per Indian Accounting Standard 14. Meaning, Characteristics And Objectives of Amalgamation, Accounting For Internal Reconstruction Internal And External.	21

**Suggested Readings:**

1. Gupta RL Radhaswami M, Company Accounts Sultan Chand And Company(Hindi and English)
2. Maheshwari SN And Maheshwari SK Corporate Accounting Vikas Publishing(Hindi and English)
3. Shukla SM And Gupta SP Advanced Accountancy Sahitya Bhawan Publication(Hindi and English)
4. Jaiswal K S Corporate Accounting Both English And Hindi Shukla MC Grewal
5. Gupta K.G., Corporate Accounting, K.G. Publications, Modinagar

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

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

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Programme: B.Com.		Year: Third	Semester: Fifth
Subject: Commerce			
Course Code:		Course Title: Goods and Services Tax	
Credits: 5		Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75		Min. Passing Marks:33	
Total No. of Lectures: 75			
Unit	Topics		No. of Lectures
I	<b>Indirect Tax:</b> Meaning, Features, Difference Between Direct And Indirect Tax, Types Of Indirect Tax Before GST, Shortcoming Of Indirect Tax System During Pre GST Era. <b>GST Meaning Advantages, Disadvantages Of Evaluation Of GST, Structure Of GST, CGST, SGST, IGST UTGST, And Important Definition Under GST Act.</b>		17
II	<b>Time Of Supply:</b> Meaning Of Goods And Services, TOS Under Reverse Charge Mechanism, Invoicing Provisions, Provisions Related With Change Changes In GST Rate. <b>Place Of Supply:</b> POS Meaning, POS Of Goods And Services, Intra state And Interstate Supply. <b>Value Of Supply:</b> Meaning, Provisions Related With Determination Of Value Of Supply Of Goods And Services, Determination Of GST Liability.		16
III	<b>Input Tax Credit ITC:</b> Meaning Of Utilization Of ITC, Block Credit, Supply Not Eligible For ITC, Matching, Reversal And Reclaim Of ITC. <b>Payment Under GST:</b> Manner Of Payment Of GST Liability, Concept Of Electronic, Cash Credit And Liability Ledger, Refund Of Excess GST. <b>Return:</b> Meaning, Purpose And Importance, Different Types Of Return, Due Date Of Filing Return, <b>Assessment Under GST:</b> Meaning, Types Sales Assessment, Provisional Assessment, Summary Assessment, Best Judgment Assessment.		25
IV	<b>Registration:</b> Meaning Of Final Registration, Compulsory Registration, and Procedure For New Registration, Amendment And Cancellation Of Registration. <b>Accounts And Records:</b> Manner Of Maintenance Of Accounts, Period Of Retention Of Relevant Records. <b>Invoice:</b> Format, Types Debit And Credit Note, Voucher <b>Audit:</b> Meaning, Types Mandatory, Departmental And Specific Audit, Penalty And Under GST, E -Way Bill.		17
<b>Suggested Readings:</b> <ol style="list-style-type: none"> <li>1. Malhotra XE and Agarwal goods and services tax Agra India Sahib BhawanPublication English and Hindi</li> <li>2. Agarwal Raj ke advanced handbook on GST background material on model GSTlaw Sahitya Bhawan Publications.</li> <li>3. Bansal K. M. GST Customer law taxman Publication private limited Universityedition</li> <li>4. RK Singh PK a bird's eye view of GST Asia law house</li> <li>5. Singhanian VK student's guide to GST and customs law taxman Publication privatelimited University edition</li> <li>6. Gupta &amp; Maheshwari, Tyagi Goods and Services Tax, SBPD PUBLISHINGHOUSE, AGRA</li> <li>7. Babu, Deepak: GST: A Revolution on Indian Tax System, ISARA Solutions. NewDelhi</li> </ol> <p>Note- Latest edition of the text books should be used.</p> <p>This course can be opted as an elective by the students of following subjects:Open for all</p>			

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Programme: B.Com.	Year: Third	Semester: Fifth
Subject: Commerce		
Course Code:	Course Title: Business Finance	
Credits: 5	Core Compulsory / Elective: Elective	
Max. Marks: 25+75	Min. Passing Marks:33	
Total No. of Lectures (in hours per week): 75		
Unit	Topics	No. of Lectures
I	<b>Business Finance:</b> Nature And Scope, Finance Function Investment Financing And Dividend Decisions, Capital Budgeting: Meaning Nature And Importance Investment Decisions Are Its Major Evaluation Criteria.	15
II	<b>Cost Of Capital:</b> Meaning, Importance, Calculation Of Cost Of Debt, Preference Shares, Equity Shares And Retained Earnings, Combined (Weighted) Cost Of Capital, Capitalization-Meaning, Overcapitalization.	19
III	<b>Dividend Policies:</b> Issues In Dividend Policies, Dividend Models, Sources Of Funds: Long Term Funds, Short Term Funds, Nature Significance And Determinants Of Working Capital. Leverage Analysis	20
IV	<b>Time value of Money,</b> Uses of simple and Compound interest in business finance. <b>Capital Market:</b> (A) New Issue Market (B) Secondary Market Functions And Role Of Stock Exchange (BSE, NSE,) Money Market: Indian Money Markets- Composition And Structure. Valuation of Securities.	21
<b>Suggested Readings:</b>		
<ol style="list-style-type: none"> <li>1. Avadhani V A Financial System</li> <li>2. Bhalla VK Modern Working Capital Management</li> <li>3. Chandra Prasanna Financial Management Theory And Practices</li> <li>4. Khan NY And Jain PK Financial Management Tax And Problems</li> <li>5. Pandey I M Financial Management</li> </ol>		
Note- <b>Latest edition of the text books should be used.</b>		
This course can be opted as an elective by the students of following subjects: Open for all		

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Programme: B.Com.	Year: Third	Semester: Fifth
Subject: Commerce		
Course Code:	Course Title: Principles and Practices of Insurance	
Credits: 5	Core Compulsory / Elective: Elective	
Max. Marks: 25+75	Min. Passing Marks:33	
Total No. of Lectures: 75		
Unit	Topics	No. of Lectures
I	Risk: Meaning, Types, Causes, Methods of Handling Risks. Insurance: Meaning, Origin & Development, Functions, Types, Principles, Advantages, Reinsurance, Double-Insurance.	17
II	Life Insurance: Meaning, Importance, Essentials of Life Insurance Contract, Procedure of Life Insurance. Life Insurance Policies, Nomination & Assignment, Surrender Value. Life Insurance Corporation: Functions & Organization.	20
III	Marine Insurance: Meaning, Significance, Scope and Insurable Risk, Characteristics of Marine Insurance, Contract, Types of Marine Policies, Main Clauses in Marine Policies and Marine Losses.	18
IV	Fire Insurance: Meaning, Hazards in Fire Insurance, Scope, importance, Fire Insurance Contract, Conditions of Fire Insurance Policy & Procedure. Miscellaneous Insurance: Motor Insurance, Burglary, Live-stock, Crop and Health Insurance.	20
<p><b>Suggested Readings:</b>  1-Mishra M.N., Insurance- Principles &amp; Practice.2-  Gupta O.S., Life Insurance.  3- Vinayakam, M. Radhaswami &amp; Vasudevam, Insurance- Principles &amp; Practice.4- Kothari  &amp; Bhall, Principles &amp; Practice of Insurance.  5- श्रीवास्तव बालचन्द्र, बीमा के तत्व।</p> <p>Note- Latest edition of the text books should be used.</p> <p>This course can be opted as an elective by the students of following subjects: Open for all</p>		





Programme: B.Com.	Year: Third	Semester: Fifth
Subject: Commerce		
Course Code:	Course Title: Monetary Theory and Banking in India	
Credits: 5	Core Compulsory / Elective: Elective	
Max. Marks: 25+75	Min. Passing Marks:33	
Total No. of Lectures: 75		
Unit	Topics	No. of Lectures
I	<b>Money:</b> Functions, Alternative Measures To Money Supply In India And Their Different Components, Meaning And Changing Relative Importance Of Each Component, High Powered Money- Meaning And Uses, Sources Of Changes In High Powered Money.	17
II	<b>Indian Banking System:</b> Definition Of Bank, Commercial Banks, Importance And Functions, Structure Of Commercial Banking System In India. Regional Rural Banks, Cooperative Bank In India. Process Of Credit Creation By Banks; Determination Of Money Supply And Total Bank Credit.	17
III	<b>The Reserve Bank of India:</b> Functions, Instruments Of Monetary And Credit Control; Main Features Of Monetary Policy Since Independence, Interest Rates; Various Rates In India (As Bond Rate, Bill Rate, Deposit Rate, etc.) Impact Of Inflation And Inflationary Expectations. e-Banking and cyber threats	25
IV	<b>Development Banks And Other Non-Banking Financial Institution:</b> Main Features, Problems And Policies For Allocation Of Institutional Credit, Problem Between The Government And The Commercial Sector, Inter-Sectoral And Inter-Regional Problems, Problem Between Large And Small Borrowers.	16
<b>Suggested Readings:</b> <ol style="list-style-type: none"> <li>1. Saha SK Indian Banking System SBPD Publication (Hindi and English)</li> <li>2. Deshmukh And Indian Banking System Chandralok Prakashan(Hindi and English)</li> <li>3. Gupta SB Monetary Planning Of India</li> <li>4. Khan M Y Indian Financial System Theory And Practice</li> <li>5. Sengupta A K &amp; Agarwal K Money Market Operations In India</li> </ol> <p><b>Latest edition of the text books should be used.</b></p> <p>This course can be opted as an elective by the students of following subjects: Open for all</p>		





Programme: B.Com.	Year: Third	Semester: Sixth
Subject: Commerce		
Course Code:	Course Title: Accounting for Managers	
Credits: 5	Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75	Min. Passing Marks:33	
Total No. of Lectures: 75		
Unit	Topics	No. of Lectures
I	Management Accounting- Concept, Meaning, Characteristics, Difference between Financial Accounting Management Accounting, Difference between Cost Accounting and Management Accounting, Techniques, Objectives and Importance. Management Accountant- Duties, Status, Functions and Responsibility. Financial Statement Analysis and Interpretation - Meaning, Objectives, Characteristics of an Ideal Financial Statement, Parties Interested in Financial Statement, Types of Financial Analysis - Horizontal, Vertical and Trend Analysis.	17
II	Ratio Analysis: meaning, Utility, Classification of Ratios - Profitability Ratio, Activity Ratio and Financial Position Ratios. Fund Flow and Cash Flow Statement- Concept, Meaning of the term Fund and Preparation of Fund Flow Statement and Cash Flow Statement (As-3).	16
III	Business Budgeting: Meaning of Budget and Budgeting, Objectives, Limitations and importance, Essentials of effective Budgeting, Classification of Budgets- Flexible budget and Zero Based Budget. Marginal Costing: Meaning, Determination of Profit under Marginal Costing, Pricing of Product, make or buy Decision, Selection of most profitable channel. Break Even Analysis: Concept and Practical Applications of Break even Analysis.	22
IV	Standard Costing and Variance Analysis: Meaning and Objectives of Standard Costing Setting of Standard, Variance Analysis: Material and Labour Variance. Reporting to Management: Meaning, Objectives, Principles of Reporting, Importance of Reports, Classification of Reports, Reporting at different Levels of Management.	20
Suggested Readings:		
<ul style="list-style-type: none"> <li>• Homgren, C.T., Gary L. Sundem and William O. Stratton: Introduction to Management Accounting, Prentice Hall of India, Delhi.</li> <li>• Homgren, Charles T., George Foster and Srikant M. Dailiar; Cost Accounting; A Managerial Emphasis, Prentice Hall of India, Delhi.</li> <li>• Lall, B.M. and I.C. Jain: Cost Accounting: Principles and Practice, Prentice Hall of India, Delhi.</li> <li>• Welsch Glenn A., Ronald W. Hilton and Paul N. Gordon Budgeting, Profit Planning and Control, Prentice hall of India, Delhi.</li> <li>• Baig Nafees: Cost Accounting, Rajat Publications, New Delhi. Baig Nafees: Management Accounting &amp; Control, Ashish Publishing Home, New Delhi.</li> <li>• Sharma R.K. and Gupta S.K.; Management Accounting, Kalyani Publishers, Ludhiana. (Hindi and English)</li> <li>• Lal Jawahar; Managerial Accounting, Himalya Publishing House, New Delhi.</li> <li>• Misra, A.K., Management Accounting. (Hindi and English) Navneet Prakashan, Nazibabad.</li> <li>• Note- Latest edition of the text books should be used.</li> <li>• This course can be opted as an elective by the students of following subjects: Open for all</li> </ul>		

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Programme: B.Com.		Year: Third	Semester: Sixth
Subject: Commerce			
Course Code:		Course Title: Auditing	
Credits: 5		Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75		Min. Passing Marks:33	
Total No. of Lectures: 75			
Unit	Topics		No. of Lectures
I	<b>Audit and Audit Process:</b> Meaning, Nature, Objectives and Various Classes of Auditing, Standard of Auditing, Pronouncements on accepted Auditing practices, Internal Control and the need for its evaluation by the Auditor. <b>Methodology of Accounting, Auditing and Fraud risk management in Kautilya's Arthshastra.</b>		17
II	<b>Audit Procedures:</b> Verification programme-selective verification, Audit in depth, test checking, Auditor's Approach to statistical sampling, Routine checking, vouchers, verification and valuation of assets and liabilities, Auditor's Report on Profit and Loss Account and Balance Sheet.		15
III	<b>Audit of Limited Companies:</b> Qualifications and Appointment of Company Auditors, their powers, duties and liabilities as per Company Act 2013 Audit of share capital, share transfer and managerial remuneration, Additional matters in the Auditor's Report under CARO		19
IV	<b>Audit of Public Sector Undertaking and Banks:</b> Special features concerning Audit of departmental undertakings, Statutory Corporations and Government Companies, Procedure of appointment of Auditors, Special features relating to the audit of Banks, Audit of Insurance Companies and audit of non-profit companies. <b>Cost Audit:</b> Importance of cost audit, Provisions regarding cost audit, Cost Audit report, Tax and Social Audit. <b>Internal Audit:</b> Objective and scope of Internal Audit, Responsibilities and Authority of Internal Auditors, Relationship between internal auditor and statutory auditor.		24
<b>Suggested Readings:</b> <ol style="list-style-type: none"> <li>1. Gupta Kamal : Contemporary Auditing, TATA Mc Graw, New Delhi.</li> <li>2. Tandon, B.N. : Principles of Auditing, S. Chand &amp; Company, New Delhi.</li> <li>3. Pargare Dinkar : Principles and practices of Auditing, Sultan Chand, New Delhi.</li> <li>4. Sharma, T.R. : Auditing Principles and Problems, Sahitya Bhawan, Agra. (Hindi and English)</li> <li>5. Yadav, Pankaj, Auditing, Neel Kamai Prakashan, Delhi(Hindi and English)</li> <li>6. Sharma, Sanjeev, Auditing: MK Publications , Agra (Hindi and English)Note- <b>Latest edition of the text books should be used.</b></li> </ol> <p>This course can be opted as an elective by the students of following subjects:Open for all</p>			

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Programme: B.Com.	Year: Third	Semester: Sixth
Subject: Commerce		
Course Code:	Course Title: Financial Market Operations	
Credits: 5	Core Compulsory / Elective: Elective	
Max. Marks: 25+75	Min. Passing Marks:33	
Total No. of Lectures: 75		
Unit	Topics	No. of Lectures
I	<b>Financial Markets an Overview:</b> Meaning of Financial Market and its Significance in the Financial System. Financial Markets in the Organized Sector - Industrial Securities Market, Government Securities Market, Long-term Loans Market, Mortgages Market, Financial Guarantee Market, Meaning and Structure of Money Market in India, Characteristics of a Developed Money Market, Significance and Defects of Indian Money Market.	17
II	<b>Capital Market:</b> New issue market - Meaning and Functions of New Issue Market, Instruments of New Issues, Players and their role in the New Issue Market, issue-pricing and marketing. Defects and Remedies of New Issue Market.	26
III	<b>Secondary market:</b> Functions and role of stock exchange; Listing procedure and legal requirements; Public Stock Exchanges-NSE, BSE and OTCEI. Functionaries on Stock Exchanges: Brokers, Sub brokers, market makers, jobbers, portfolio consultants, institutional investors.	16
IV	<b>Investor Protection:</b> Grievances concerning stockexchange dealings and their removal, Demat Trading.  SEBI Guidelines - Primary Market, Secondary Market and the Protection of investor's interest, NCLT &NCLAT.	16
<b>Suggested Readings:</b> 1. Machiraju, 'Indian Financial System' – Vikas Publishing House. 2. Varshney P.N., & Mittal D.K., 'Indian Financial System', Sultan Chand & Sons New Delhi. 3. Avadhani V.A Capital Market, Himalaya Publishing House, New Delhi 4. Mulay, M. A., "New Issues Capital Market in India" 5. Gordon & Natarajan, "Indian Financial System" Himalaya Publishing House. 6. Avdhani, V. A., "Investment Management" Himalaya Publishing House. 7. Gupta, O. P., "Indian Securities Market". Note- Latest edition of the text books should be used. This course can be opted as an elective by the students of following subjects:Open for all		

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Programme: B.Com.		Year: Third	Semester: Sixth
Subject: Commerce			
Course Code:		Course Title: Human Resource Management	
Credits: 5		Core Compulsory / Elective: Elective	
Max. Marks: 25+75		Min. Passing Marks:33	
Total No. of Lectures: 75			
Unit	Topics	No. of Lectures	
I	<b>Human Resource Management</b> concept and function, role of competencies of HR manager at our policies evolution of HRM emerging challenges of Human Resource Management workforce diversity empowerment VRS work life balance downsizing.	15	
II	<b>Recruitment &amp; Selection:</b> Recruitment, factors affecting recruitment, sources of recruitment, Selection – Process, selection test, Interview, Orientation, Placement. <b>Training &amp; Development:</b> Training-Objectives & Importance of training, Training Methods-On job training and off- the job training.	20	
III	<b>Employee Compensation:</b> Compensation & Welfare, Job Evaluation. <b>Performance Appraisal:</b> Techniques, Job Enlargement & Job Enrichment, Quality of Work Life, Worker’s Participation in Management.	25	
IV	<b>EMPLOYEE WELFARE:</b> Various welfare schemes & Safety Measures. Employee Benefits – Meaning and its types, Fringe Benefits; Remuneration – Salary, Bonus, Commission, Long Term Incentives, Perquisites. Grievance Handling & Discipline – Meaning, Importance. Collective Bargaining – Meaning and Importance, Process.	15	
<b>Suggested Readings:</b>			
<ol style="list-style-type: none"> <li>1. Aswathappa K Maine resource management Tata McGraw Hill</li> <li>2. Verma Pramod SaviBagiyaprabandhan Rao VSP human resource managementExcel books</li> <li>3. Tripathi PC personnel management and Industrial Relations Sultan Chand andsons</li> <li>4. Agarwal &amp;Fauzdar, Human Resource Management-SBPD Publishing House,Agra (English/Hindi)</li> </ol> <p>Note- Latest edition of the text books should be used.</p> <p>This course can be opted as an elective by the students of following subjects:Open for all</p>			

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Programme :B.Com.	Year: Third	Semester: Sixth
Subject: Commerce		
Course Code:	Course Title: Business Ethics and Corporate Governance	
Credits: 5	Core Compulsory / Elective: Elective	
Max. Marks: 25+75	Min. Passing Marks:33	
Total No. of Lectures: 75		
Unit	Topics	No. of Lectures
I	Values – Importance, Sources of Value Systems, Types, Values, Loyalty and Ethical Behaviour, Values across Cultures; Business Ethics – Nature, Characteristics and Needs, Ethical Practices in Management. Indian Value System and Business Ethics	17
II	The Ethical Value System – Universalism, Utilitarianism, Distributive Justice, Social Contracts, Individual Freedom of Choice, Professional Codes; Culture and Ethics – Ethical Values in different Cultures, Culture and Individual Ethics.	26
III	Law and Ethics – Relationship between Law and Ethics, Other Bodies in enforcing Ethical Business Behaviour, Impact of Laws on Business Ethics; Social Responsibilities of Business – Environmental Protection, Fair Trade Practices, Fulfilling all National obligations under various Laws, Safeguarding Health and well- being of Customers.	16
IV	Corporate Governance: Issues, need, corporate governance code, transparency & disclosure, role of auditors, board of directors and shareholders; Global issues of governance, accounting and regulatory frame work, corporate scams, committees in India and abroad, corporate social responsibility.	16
<b>Suggested Readings:</b> 1. Kitson Alan- Ethical Organisation, Palgrave 2. L. T. Hosmer : The Ethics of Management, Universal Book. 3. D. Murray : Ethics in Organizational, Kogan Page. 4. S. K. Chakraborty : Values and Ethics in Organisation, OUP <b>Latest edition of the text books should be used.</b> This course can be opted as an elective by the students of following subjects:Open for all		

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Course prerequisites. To study this course, a student may have any subject in class 12<sup>th</sup>.

Suggested equivalent online courses:

There are lots of online certificate and diploma courses available in various universities and institutions.

**Further Suggestions:**

After completing B.Com. student has a vast choice in different fields where they can explore their inner talent. Job areas for commerce graduate are in Business Consultancies, Educational Institutes, Industrial Houses, Public Accounting Firms, Policy Planning, Foreign Trade, Banks, Budget Planning, Inventory Control, Merchant Banking, Marketing, Working Capital Management, Treasury and Forex Department, Investment Banking and so many for them explore further.

**Greater employment opportunities**

In many career sectors, such as Higher Education, Administration, public affairs, and social services, a master's degree is replacing a bachelor's as the minimum requirement for employment.

Earlier with a bachelor's degree like B.Com. one could secure an entry-level position as an admissions counselor, academic adviser, or student services coordinator. While holding a graduate degree is not a guarantee of ultimate success, it certainly opens many more doors for employment.

**Plethora of Specialisation**

You may get options for specialisation during your bachelor's in Commerce degree. Some of them are Taxation, Marketing, Computers, etc. But, most of the times, there is a general degree i.e., B.Com. that provides knowledge in Commerce and Business. So if you want to pursue education based on a specific industry or profession the Bachelor of Commerce programme targets a number of specialisations from Finance to Marketing to HR to Logistics and Supply Chain Management.

**Helps in Overall Personality Development**

Pursuing a bachelor's degree can be one of the most exhilarating experiences, in fact, you have just started your journey in this competitive world and a bachelor's of commerce (B. Com) helps you face the world right after school. But a Master in Business Administration prepares you to suit yourself to the industry's needs. The curriculum is carefully knitted and includes workshops, seminars, projects, etc. that develops your overall personality.

**Vast Career choice**

There are so many courses available for B.Com. Students such as M.Com., MBA, CA (Chartered Accountant), CS (Company Secretary), MCA and many of the diploma courses, etc. After completion of Bachelor in Commerce, an individual has the option to pursue higher studies as M.Com (Masters of Commerce) or MBA (Masters in Business Administration), both being postgraduate program focusing in Commerce, Accounting, Economics, and Management related subjects. Not only this Bachelor program also prepares students for CA (Chartered Accountant), CS (Company Secretary) and CMA (Cost and Management Accountant) as an advance career option in this field.

**At the End of the whole syllabus any remarks/ suggestions:**

The whole syllabus of Undergraduate Commerce is divided into three parts. After first year (two semesters) completion the certificate awarded is called C.Com. (Certificate in Commerce), after two year (four semester) completion the diploma awarded is called D.Com. (Diploma in Commerce) and after three year (six semester) completion the bachelor degree of commerce awarded is called B. Com. (Bachelor of Commerce).

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