

DRAFT
National Education Policy-2020
Common Minimum Syllabus
for
all Uttarakhand State Universities
and Colleges
for
First Three Years of Higher Education

B. Comy.

PROPOSED STRUCTURE OF UG (B.COM.) SYLLABUS
2021

Curriculum Design Committee, Uttarakhand

Sr.No.	Name & Designation	
1.	Prof. N.K. Joshi Vice-Chancellor , Kumaun University Nainital	Chairman
2.	Prof. O.P.S. Negi Vice-Chancellor , Uttarakhand Open University	Member
3.	Prof. P. P. Dhyani Vice-Chancellor , Sri Dev Suman Uttarakhand University	Member
4.	Prof. N.S. Bhandari Vice-Chancellor, Soban Singh Jeena University Almora	Member
5.	Prof. Surekha Dangwal Vice-Chancellor, Doon University, Dehradun	Member
6.	Prof. M.S.M. Rawat Advisor, Rashtriya Uchchatar Shiksha Abhiyan, Uttarakhand	Member
7.	Prof. K. D. Purohit Advisor, Rashtriya Uchchatar Shiksha Abhiyan, Uttarakhand	Member

Expert Committee:

S.N.	Name	Designation	Department	Affiliation
1.	Prof. Atul Joshi	Dean, Head Faculty of Commerce	Department of Commerce	D.S.B Campus, Kumaun University, Nainital
2.	Prof. B.D Kavidyal	Professor	Department of Commerce	D.S.B Campus, Kumaun University, Nainital
3.	Prof H.C Purohit	Professor	Department of Commerce	Doon University, Dehradun
4.	Prof K.C Joshi	Professor	Department of Commerce	S.S.J Campus, S.S.J University, Almora
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10.	Dr. Manpreet Singh	Assistant Professor	Department of Commerce	Govt. P.G College, Bajpur Kumaun University, Nainital
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12.	Dr. Mamta Joshi	Assistant Professor	Department of Commerce	D.S.B Campus, Kumaun University, Nainital
13.	Dr. Gaganpreet Singh	Assistant Professor	Department of Commerce	Govt. P.G College, Khatima Kumaun University, Nainital
14.	Dr. Atish Verma	Assistant Professor	Department of Commerce	Govt. P.G College, Bajpur Kumaun University, Nainital

B.Com

List of all Papers in Six Semester Semester-wise Titles of the Papers in B.Com.					
Year	Sem.	Course Code	Paper Title	Theory/ Practical	Credits
Certificate Course in COMMERCE					
FIRST YEAR	I	BC-101	Financial Accounting	Theory	6
		BC-102	Business Regulatory Framework	Theory	6
		BC-103 (A)	Business Organization and Management Or	Theory	6
		BC-103 (B)	Business Communication		
		BC-104	Inventory Management	Theory	4*
		BC-105	Vocational Course	-	3
	BC-106	Co-curricular	-	(Qualifying)	
	II	BC-201	Basic Business Finance	Theory	6
		BC-202	Business Statistics	Theory	6
		BC-203 (A)	Entrepreneurship & Small Business Or	Theory	6
		BC-203 (B)	Economy of Uttarakhand		
		BC-204	Rural Marketing	Theory	4*
		BC-205	Vocational Course	-	3
		BC-206	Co-curricular	-	(Qualifying)
Diploma in COMMERCE					
SECOND YEAR	III	BC-301	Cost Accounting	Theory	6
		BC-302	Company Law	Theory	6
		BC-303 (A)	Business Economics Or	Theory	6
		BC-303 (B)	Business Environment		
		BC-304	E-Banking	Theory	4*
		BC-305	Vocational Course	-	3
	BC-306	Co-curricular	-	(Qualifying)	
	IV	BC-401	Income Tax Law and Accounts	Theory	6
		BC-402	Public Finance	Theory	6
		BC-403 (A)	Tourism and Travel Management Or	Theory	6
		BC-403 (B)	Fundamentals of Marketing		
		BC-404	Indian Economy	Theory	4*
		BC-405	Vocational Course	-	3
		BC-406	Co-curricular	-	(Qualifying)
Bachelor of COMMERCE					
THIRD YEAR	V	BC-501	Corporate Accounting	Theory	5
		BC-502	Auditing	Theory	5
		BC-503	Any two of the following- Business ethics and Corporate Governance Principles and Practices of Insurance Monetary Theory and Banking in India	Theory	5 5
		BC-504			
		BC-505			
		BC-506	Industrial Training/ Survey/ Project/viva-voce	Theory	4
		BC-507	Co-curricular	-	(Qualifying)
	VI	BC-601	Goods and Services Tax	Theory	5
		BC-602	Accounting for Managerial Decision	Theory	5
		BC-603	Any two of the following- Financial Institutions & Markets Human Resource Management Advertising & Sales Management	Theory	5 5
		BC-604			
		BC-605			
		BC-606	Industrial Training/ Survey/ Project/Viva-voce	Theory	4
		BC-607	Co-curricular	-	(Qualifying)

COURSE INTRODUCTION:

In the era of globalisation, it has become inevitable to prepare minds for future by providing quality higher education. Though quality may be viewed through different aspects however, B.Com. programme is designed to enable and empower students to acquire knowledge, skills and abilities to analyse and synthesize the contemporary realities pertaining to the today's business world and prepares them to drive and face the challenge of tomorrow. The programme offers opportunity to students to know different aspects of organizational functioning, financial systems, understanding of economy, laws governing business, strategies adopted by business to reach to society etc. The programme also provides the students an opportunity to explore, experiment and equip themselves to serve the society not only as employment seeker but also as an entrepreneur and job creator. The programme is designed to nurture the students as socially responsible and ethically aware citizens.

PROGRAMME OUTCOMES:

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

PROGRAMME SPECIFIC OUTCOMES:

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

DEPARTMENT OF COMMERCE
Program Structure B.Com. (CBCS)

Year	Semester	Major# (Own faculty)		Major* (Own/Other Faculty)		Minor Electives* (Own/Other Faculty)		Minor Vocational Course (Elective)		Minor Co-curricular (Qualifying)		Industrial Training/ Survey/ Project/ Viva-voce		Total Credits
		No. of Papers	Credits	No. of Papers	Credits	No. of Papers	Credits	No. of Papers	Credits	Minor	Credits	No. of Papers	Credits	
1	I	2	6	1	6	1	4	1	3	1	-	-	-	46
	II	2	6	1	6			1	3	1	-	-	-	
2	III	2	6	1	6	1	4	1	3	1	-	-	-	46
	IV	2	6	1	6			1	3	1	-	-	-	
3	V	4	5	-	-	-	-	-	-	1	-	1	4	48
	VI	4	5	-	-	-	-	-	-	1	-	1	4	
Total		16	88	4	24	2	8	4	12	-	-	2	8	140

Major- These can be taken by the students of Commerce Faculty only.

***Major & Minor Electives** - These can be taken by the students of any Faculty including the students of Commerce. Students of commerce faculty during the first four semesters will choose any one of these from Commerce Faculty whereas one elective has to be compulsorily from other faculty/department. Equal Credit for such course/paper can also be obtained from any online platform i.e., MOOC/NPTEL etc.

***Minor Electives**- Credit for this paper can be obtained by the student once in a year only in any semester of the first and second year i.e., either in I or II semester in First year and III or IV semester in second year as per his/her convenience.

Major Course/Paper					
Code	Paper/Course Title	Paper/Course	Availability/Type	Credit	
BC-101	Financial Accounting	Major- 1	For Own Faculty	6	
BC-102	Business Regulatory Framework	Major- 2	For Own Faculty	6	
BC-103 (A)	Business Organization and Management Or	Major- 3	For Own/Other Faculty	6	
BC-103 (B)	Business Communication				
BC-201	Basic Business Finance	Major- 1	For Own Faculty	6	
BC-202	Business Statistics	Major- 2	For Own Faculty	6	
BC-203 (A)	Entrepreneurship & Small Business Or	Major- 3	For Own/Other Faculty	6	
BC-203 (B)	Economy of Uttarakhand				
BC-301	Cost Accounting	Major- 1	For Own Faculty	6	
BC-302	Company Law	Major- 2	For Own Faculty	6	
BC-303 (A)	Business Economics Or	Major- 3	For Own/Other Faculty	6	
BC-303 (B)	Business Environment				
BC-401	Income Tax Law and Accounts	Major- 1	For Own Faculty	6	
BC-402	Public Finance	Major- 2	For Own Faculty	6	
BC-403 (A)	Tourism and Travel Management Or	Major- 3	For Own/Other Faculty	6	
BC-403 (B)	Fundamentals of Marketing				
BC-501	Corporate Accounting	Major- 1	For Own Faculty	5	
BC-502	Auditing	Major- 2	For Own Faculty	5	
BC-503	Any two of the following- Business ethics and Corporate Governance	Major- 3	For Own/Other Faculty	5	
BC-504		Major- 4		5	
BC-505		Monetary Theory and Banking in India			
BC-601	Goods and Services Tax	Major- 1	For Own Faculty	5	
BC-602	Accounting for Managerial Decision	Major- 2	For Own Faculty	5	
BC-603	Any two of the following- Financial Institutions & Markets	Major- 3 Major- 4	For Own/Other Faculty	5	
BC-604				Human Resource Management	5
BC-605				Advertising & Sales Management	
Minor Elective Course/Paper					
BC-104	Inventory Management	Minor-1	For Own/Other Faculty	4	
BC-204	Rural Marketing				
BC-304	E-Banking	Minor-2	For Own/Other Faculty	4	
BC-404	Indian Economy				

Semester Wise Detail of the Course/Papers

SEMESTER-I			Credits	Maximum Marks		
				Internal	External	Total
BC-101	Financial Accounting	Major (For Own Faculty)	6	25	75	100
BC-102	Business Regulatory Framework	Major (For Own Faculty)	6	25	75	100
BC-103 (A)	Business Organization and Management	Major (For Own/Other Faculty)	6	25	75	100
BC-103 (B)	Business Communication					
BC-104	Inventory Management	Minor (For Own/Other Faculty)	4*	25	75	100
BC-105	Vocational Course	Minor Elective	3	-	-	-
BC-106	Co-curricular	Minor Elective	(Qualifying)	-	-	-
Total of Semester-I			21+4*			
SEMESTER-II			Credits	Maximum Marks		
				Internal	External	Total
BC-201	Basic Business Finance	Major (For Own Faculty)	6	25	75	100
BC-202	Business Statistics	Major (For Own Faculty)	6	25	75	100
BC-203 (A)	Entrepreneurship & Small Business	Major (For Own/Other Faculty)	6	25	75	100
BC-203 (B)	Economy of Uttarakhand					
BC-204	Rural Marketing	Minor (For Own/Other Faculty)	4*	25	75	100
BC-205	Vocational Course	Minor Elective	3	-	-	-
BC-206	Co-curricular	Minor Elective	(Qualifying)	-	-	-
Total of Semester-II			21+4*			
Note:						
1. *4 Credits of Minor elective can be obtained only once in a year.						
2. Minimum requirement for getting Certificate in Commerce (After Sem I and II) is 46 Credit						
SEMESTER-III			Credits	Maximum Marks		
				Internal	External	Total
BC-301	Cost Accounting	Major (For Own Faculty)	6	25	75	100
BC-302	Company Law	Major (For Own Faculty)	6	25	75	100
BC-303 (A)	Business Economics	Major (For Own/Other Faculty)	6	25	75	100
BC-303 (B)	Business Environment					
BC-304	E-Banking	Minor (For Own/Other Faculty)	4*	25	75	100
BC-305	Vocational Course	Minor Elective	3	-	-	-
BC-306	Co-curricular	Minor Elective	(Qualifying)	-	-	-
Total of Semester-III			21+4*			
SEMESTER-IV			Credits	Maximum Marks		
				Internal	External	Total
BC-401	Income Tax Law and Accounts	Major (For Own Faculty)	6	25	75	100
BC-402	Public Finance	Major (For Own Faculty)	6	25	75	100
BC-403 (A)	Tourism and Travel Management	Major (For Own/Other Faculty)	6	25	75	100
BC-403 (B)	Fundamentals of Marketing					
BC-404	Indian Economy	Minor (For Own/Other Faculty)	4*	25	75	100
BC-405	Vocational Course	Minor Elective	3	-	-	-
BC-406	Co-curricular	Minor Elective	(Qualifying)	-	-	-
Total of Semester-IV			21+4*			
Note:						
1. *4 Credits of Minor elective can be obtained only once in a year.						
2. Minimum requirement for getting Diploma in Commerce (After Sem I, II, III and IV) is 46+46=92 Credit.						
SEMESTER-V			Credits	Maximum Marks		
				Internal	External	Total
BC-501	Corporate Accounting	Major (For Own Faculty)	5	25	75	100
BC-502	Auditing	Major (For Own Faculty)	5	25	75	100
BC-503	Any two of the following- Business ethics and Corporate Governance Principles and Practices of Insurance Monetary Theory and Banking in India	Major (For Own Faculty)	5	25	75	100
BC-504			5	25	75	100
BC-505			5	25	75	100
BC-506	Industrial Training/ Survey/ Project/viva-voce	Major	4	-	-	-
BC-507	Co-curricular	Minor	(Qualifying)	-	-	-
Total of Semester-V			24			

SEMESTER-VI			Credits	Maximum Marks			
				Internal	External	Total	
BC-601	Goods and Services Tax	Major (For Own Faculty)	5	25	75	100	
BC-602	Accounting for Managerial Decision	Major (For Own Faculty)	5	25	75	100	
BC-603	Any two of the following- Financial Institutions & Markets	Major (For Own Faculty)	5	25	75	100	
BC-604			Human Resource Management	5	25	75	100
BC-605			Advertising & Sales Management				
BC-606	Industrial Training/ Survey/ Project/Viva-voce	Major	4	-	-	-	
BC- 607	Co-curricular	Minor	(Qualifying)	-	-	-	
Total of Semester-VI			24				
Note:							
Minimum requirement for getting Bachelor's Degree in Commerce (After Sem I, II, III, IV, V and VI) is 46+46+48=140 Credit.							

B.Com. First Year			
Certificate in Commerce (46 Credit)	SEMESTER-I	21+4* credit	46 credits
	SEMESTER-II	21+4* credit	

Programme: B.Com.		Year: First	Semester: First
Subject: Commerce			
Course Code: BC-101		Course Title: Financial Accounting	
Course outcomes: The objective of this paper is to help students to acquire conceptual knowledge of fundamentals of accounting and to impart skills for recording various kinds of business transactions.			
Credits: 6		Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75			
Total No. of Lectures: 90			
Unit	Topics		No. of Lectures
I	Shri Kalyan Subramani Aiyar (K.S. Aiyar) 1859-1940 known as father of Accountancy in India. Nature and scope of Accounting, Generally Accepted Accounting Principles: Concepts and Conventions, Indian and International Accounting Standards. Accounting Mechanics: Double Entry System,		10
II	Preparation of Journal, Ledger and Trial Balance, Profit and Loss A/c, Balance Sheet, Concept of Income and its Measurement.		8
III	Royalty Accounts - Accounting Records for Royalty in the books of Landlords and Lessee, Recoupment of Short working, Sub - lease, Short working Reserve Account, Nazarana.		6
IV	Hire Purchase Account - Accounting Records in the Books of Hire Purchaser and Vendor, Different Methods of Calculation of Interest and Cash Price, Maintenance of Suspense Account, Payment of Premium, Default in Payment and Partial Returns of Goods. Installment Payment System - Difference between Hire Purchase and Installment Payment System. Accounting Records in the book of Purchaser & Vendor, Interest suspense account.		20
V	Departmental Accounts - Meaning, Objects and Importance, Advantage, Methods of Departmental Accounts, Final Accounts of Non-Corporate Departmental Business, Allocation of Indirect Expenses.		7
VI	Branch Accounts - Meaning and Objectives of Branch Account, Importance and Advantages, Classification of Branches, Accounting of Branch Accounts under various Methods.		10
VII	Insolvency Accounts - Meaning, Circumstances of Insolvency, Procedure of Declaring Insolvency, Preparation of Statement of Affairs and Deficiency Account.		15
VIII	Voyage Accounts - Meaning & Preparation of Voyage Accounts.		14
Suggested Readings:			
<ol style="list-style-type: none"> 1. Jain & Naranag, "Advanced Accounts", 18th Edition, Reprint(2014) 2. Gupta, R. L. & Radhaswamy, M., Financial Accounting: Sultan Chand and sons. 3. Shukla, M.C., Grewal T.S. & Gupta, S.C., Advanced Accounts: S. Chand & Co. 4. Maheshwari S.N. & Maheshwari S. K, "A text book of Accounting for Management", Vikas Publication, 10th Edition (2013) 5. Shukla, S.M., Financial Accounting, Edition: 55th, Sahitya Bhawan Publications, 2021 6. Gupta. R.L and Shukla, M.C., "Principles of Accountancy", S. Chand & Company Ltd., (2011) 7. Arulanandam, M.A. & Raman, K.S., "Advanced Accounting", Vikas Publishers, (2010). 			
Note- Latest edition of the text books should be used.			
Suggested online link: www.ignou.ac.in , www.swayam.gov.in , www.inflibnet.ac.in			
Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. Criteria for continuous evaluation may be Assignment or/and Presentation or/and unit test or/and Attendance etc.			

Programme: B.Com.		Year: First	Semester: First
Subject: Commerce			
Course Code: BC-102		Course Title: Business Regulatory Framework	
Course outcomes: The objective of this course is to provide a brief idea about the framework of Indian Contract Act, 1872, Negotiable Instrument Act, Competition Act, 2002 and Sale of Goods Act, 1930.			
Credits: 6		Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75			
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.	20	
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.	20	
IV	Negotiable Instrument Act: Cheque, Promissory Note, Bill of Exchange, Crossing of Cheque, Dishonor of Cheque, Payment in due Course.	12	
V	Competition Act, 2002: History and Development of Competition Law, Salient features of the Competition Act 2002, Basic Concepts, Powers of Central Government under the Competition Act, Major Provisions of the Competition Act: Role and Working of Competition Commission of India.	18	
Suggested Readings:			
<ol style="list-style-type: none"> 1. Kuchal M.C: Business Law; Vikas Publishing House, New Delhi. 2. Chandha P.R: Business Law; Galgotia, New Delhi. 3. Kapoor N.D: Business Law; Sultan Chand & Sons, New Delhi. (Hindi and English) 4. Desai T.R.: Indian Contract Act, Sale of Goods Act and Partnership Act; S.C.Sarkar & Sons Pvt. Ltd., Kolkata. 5. Tulsian, P.C., Business Law, New Delhi, Tata McGraw Hill. 6. Dr. S.M. Shukla: <i>Business Regulatory Framework</i>; Sahitya Bhawan Publications, Agra (Hindi & English) 			
Note:- Latest edition of the text books should be used.			
Suggested online link: www.ignou.ac.in , www.swayam.gov.in , www.inflibnet.ac.in			
Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. Criteria for continuous evaluation may be Assignment or/and Presentation or/and unit test or/and Attendance etc.			

Programme: B.Com.	Year: First	Semester: First
Subject: Commerce		
Course Code: BC-103 (A)	Course Title: Business Organization and Management	
<p>Course outcomes: After completing this course a student will have: Ability to understand the concept of Business Organization along with the basic laws and norms of Business Organization. Ability to understand the terminologies associated with the field of Business Organization along with their relevance. Ability to identify the appropriate types and functioning of Business Organization for solving different problems. Ability to apply basic Business Organization principles to solve business and industry related problems. Ability to understand the concept of Sole Proprietorship, Partnership and Joint Stock Company etc.</p>		
Credits: 6		Core Compulsory / Elective: Elective
Max. Marks: 25+75		
Total No. of Lectures: 90		
Unit	Topics	No. of Lectures
I	Introduction: Business Concept & Objects, Social Responsibility of Business Establishment of New Business Meaning, Objectives Meaning, Objectives & Principles of Organization, Size of Business Unit, Factors determining Size, Measurement of Size, Concept of Optimum Size.	14
II	Forms of Business Organization: Sole Tradership, Partnership Firm, Business (Public and Private), Formation & Choice of Business Organization, Definition of Management, Its nature of purpose, Fayol's Principles & Elements of Management, Recent Developments of Management Thought.	8
III	Planning & Organising: Its nature & purpose, types of plans, Planning steps & process, Management by objectives (MBO), Decision-Making, Forecasting, Organisational Design & Organisational Structure, Power & Distribution of Authority.	10
IV	Motivation, Leadership & Direction: Maslow's Need Hierarchy Theory, Herzberg's Two Factor Theory, Job Enlargement, Special Motivation Techniques, Definition & Approaches to Leadership, The Principal Tasks of Leadership Role & Principles of Direction.	14
V	Controlling: meaning, definition & techniques of control, Principle of Controlling, Process of Control & Types of Controls, Human Aspect of Controls.	8
VI	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.	16
VII	Business Combination: Meaning, Characteristics, Objectives, Causes, Forms and Kinds of Business Combination.	10
VIII	Rationalisation: Meaning, Characteristics, Objectives, Principles, Merits and demerits, Difference between Rationalisation and Nationalisation	10
Suggested Readings:		
<ol style="list-style-type: none"> 1. Gupta, C.B., "Business Organisation", Mayur Publication, (2014). 2. Singh, B.P., Chhabra, T.N., "An Introduction to Business Organisation & Management", Kitab Mahal, (2014). 3. Sherlekar, S.A. & Sherlekar, V.S., "Modern Business Organization & Management Systems Approach Mumbai", Himalaya Publishing House, (2000). 4. Bhusan Y. K., "Business Organization", Sultan Chand & Sons. 5. Dr. S.C. Saksena : <i>Business Organisation and Management</i>; Sahitya Bhawan Publications, Agra (Hindi & English). 6. Koontz and Weirich, Essentials of Management, Tata McGraw Hill, New Delhi. 7. Drucker, P F, Management Challenges for the 21st Century, Butterworth, Oxford. 8. Stoner and Freeman, Management, PHI, New Delhi. 		
Note: Latest edition of the text books should be used.		
Suggested online link: www.ignou.ac.in , www.swayam.gov.in , www.inflibnet.ac.in		
Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. Criteria for continuous evaluation may be Assignment or/and Presentation or/and unit test or/and Attendance etc.		

Programme: B.Com.		Year: First	Semester: First
Subject: Commerce			
Course Code: BC-103 (B)		Course Title: Business Communication	
Course outcomes: To acquire skills in reading, writing, comprehension and communication, and also to use electronic media for business communication.			
Credits: 6		Core Compulsory / Elective: Elective	
Max. Marks: 25+75			
Total No. of Lectures: 90			
Unit	Topics		No. of Lectures
I	Introduction Process and Importance of Communication, Types of Communication (verbal & Nonverbal), 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, Principles of Effective Communication.		22
II	NON-Verbal Aspects of Communicating: Body Language, Kinesics, Proxemics, Paralanguage. Effective Listening: Principles of Effective listening, Factors affecting listening exercises, Oral, Written and video sessions,		16
III	Business language and presentation 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.		18
IV	Conducting Meetings: Procedure; Preparing agenda; Minutes and Resolutions; Conducting Seminars & Conferences; Procedure of Regulating Speech; Evaluating Oral Presentation; Group Discussion; Drafting Speech.		16
V	Report Writing Identify the types of reports, define the basic format of a report, identify the steps of report writing, write a report meeting the format requirements, determine the process of writing a report, importance of including visuals such as tables, diagrams and charts in writing report, apply citation rules (APA style documentation) in reports		18
Suggested Readings:			
<ol style="list-style-type: none"> 1. Lesikar, R.V. & Flatley, M.E.; Basic Business Communication Skills for Empowering the Internet Generation, Tata McGraw Hill Publishing Company Ltd. New Delhi. 2. Bovee, and Thill, Business Communication Today, Pearson Education 3. Shirley, Taylor, Communication for Business, Pearson Education 4. Locker and Kaczmarek, Business Communication: Building Critical Skills, TMH 5. Misra, A.K., Business Communication (Hindi), Sahitya Bhawan Publications Agra 6. N. Gupta & K. Jain: <i>Business Communication</i>; Sahitya Bhawan Publications, Agra 			
Note- Latest edition of the text books should be used.			
Suggested online link: www.ignou.ac.in , www.swayam.gov.in , www.inflibnet.ac.in			
Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. Criteria for continuous evaluation may be Assignment or/and Presentation or/and unit test or/and Attendance etc.			

Programme: B.Com.		Year: First	Semester: First
Subject: Commerce			
BC-104		Course Title: Inventory Management	
<p>Course outcomes: After completing this course a student will have: Ability to understand the concept of Inventory Management along with the basic laws and axioms of Inventory Management. Ability to understand the terminologies associated with the field of Inventory management and control along with their relevance. Ability to identify the appropriate method and techniques of Inventory management for solving different problems. Ability to apply basic Inventory management principles to solve business and industry related problems. Ability to understand the concept of Working Capital Management, Demand Analysis and Obsolescence.</p>			
Credits: 4		Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75			
Total No. of Lectures: 60			
Unit	Topics		No. of Lectures
I	Inventory Management: Concept, meaning, Inventory Management Process, Why inventory management is important? Principles of Inventory Management, How to improve inventory management, perpetual inventory system, what are inventory costs, Role of Inventory Management, Methods of Inventory Management, Benefits of good Inventory Management.		14
II	Concept and Valuation of Inventory: Concept and Objectives of Inventory, Need for holding Inventory, Planning and controlling Inventory levels, Effects of excess inventory on business, Product Classification, Product Coding, Lead Time, Replenishment Methods.		16
III	Management of Working Capital: Concept, Meaning, Classification, Factors determining Working Capital requirements, Sources of Working Capital, Need of Working Capital, Working Capital Ratio- current ratio, quick ratio, absolute liquid ratio, cash ratio and working capital turnover ratio.		16
IV	Inventory Control: Concept and Meaning of Inventory Control, Objectives and Importance and Essentials of Inventory Control, Types of Inventory, Techniques of Inventory Control – EOQ, ROP, ABC, VED, JIT, Determination of Inventory levels, Impact of Inventory Inaccuracy, Disposal of Obsolete and Scrap items, Reasons for Obsolescence, Control of Obsolescence, Control of Scrap.		14
<p>Suggested Readings:</p> <ol style="list-style-type: none"> 1. Muller M. (2011), Essentials of Inventory Management, AMACON. 2. Narayan P. (2008), Inventory Management, Excel Books. 3. Gopalkrishnan P. (1977), Materials Management, PHI Learning Pvt. Ltd. 4. Chitale A.K. & Gupta R.C. (2014), Materials Management, PHI Learning Pvt. Ltd. 5. Chapman Stephen (2017), Introduction to Materials Management, Pearson Publishing. <p>Note- Latest edition of the text books should be used.</p> <p>Suggested online link: www.ignou.ac.in, www.swayam.gov.in, www.inflibnet.ac.in</p> <p>Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. Criteria for continuous evaluation may be Assignment or/and Presentation or/and unit test or/and Attendance etc.</p>			

Programme: B.Com.	Year: First	Semester: Second
Subject: Commerce		
Course Code: BC-201	Course Title: Basic Business Finance	
Course outcomes: This course is to help students understand the conceptual framework of Business Finance.		
Credits: 6	Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75		
Total No. of Lectures :90		
Unit	Topics	No. of Lectures
I	Business Finance: Meaning, Nature and Scope, Finance Function, Investment Function, Financing and Dividend Decisions, Financial Planning	10
II	Capitalization- Meaning, Over capitalization & Under Capitalization, Theories of Capitalization. Capital Structure: Concept and Planning, Theories and Determinants, Capitalization VS Capital Structure	16
III	Cost Of Capital: Meaning, Importance, Calculation Of Cost Of Debt, Preference Shares, Equity Shares and Retained Earnings, Combined (Weighted) Cost of Capital	16
IV	Capital Budgeting: Meaning Nature and Importance of Investment Decisions, Evaluation Criteria.	14
V	Dividend Policies: Issues In Dividend Policies, Dividend Models, Sources Of Funds: Long Term Funds, Short Term Funds, Nature Significance And Determinants Of Working Capital.	16
VI	Time value of Money, Uses of simple and Compound interest in business finance. Capital Market: (A) New Issue Market (B) Secondary Market Functions And Role Of Stock Exchange (BSE, NSE,) Money Market: Indian Money Markets- Composition and Structure.	18
<p>Suggested Readings:</p> <ol style="list-style-type: none"> 1. Avadhani V A Financial System 2. Bhalla VK Modern Working Capital Management 3. Chandra Prasanna Financial Management Theory And Practices 4. Khan NY And Jain PK Financial Management Tax And Problems 5. Pandey I M Financial Management 6. Dr. S.P. Gupta : <i>Basic Business Finance</i>; Sahitya Bhawan Publications, Agra (Hindi & English). <p>Note- Latest edition of the text books should be used.</p> <p>Suggested online link: www.ignou.ac.in, www.swayam.gov.in, www.inflibnet.ac.in</p> <p>Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. Criteria for continuous evaluation may be Assignment or/and Presentation or/and unit test or/and Attendance etc.</p>		

Programme: B.Com.		Year: First	Semester: Second
Subject: Commerce			
Course Code: BC-202		Course Title: Business Statistics	
Course outcomes: The purpose of this paper is to inculcate and analytical ability among the students.			
Credits: 6		Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75			
Total No. of Lectures: 90			
Unit	Topics	No. of Lectures	
I	Indian Statistics: Meaning, About father of Indian Statistics (Prof. Prasanta Chandra Mahalanobis). Introduction to Statistics: Meaning, Scope, Importance and Limitation, Statistical Investigation- Planning and organization,	08	
II	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.	12	
III	Measures of Central Tendency – Mean, Median, Mode, Geometric and Harmonic Mean; Dispersion – Range, Quartile, Percentile, Quartile Deviation,	10	
IV	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.	15	
V	Correlation- Meaning, application, types and degree of correlation, Methods- Scatter Diagram, Karl Pearson's Coefficient of Correlation, Spearman's Rank Coefficient of Correlation.	25	
VI	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	10	
VII	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	
<p>Suggested Readings:</p> <ol style="list-style-type: none"> 1. Heinz, Kohler: Statistics for Business & Economics, HarperCollins; 2. Gupta, S.C. Fundamental of Statistics, Himalaya Publication. 3. Sharma J.K., Business Statistics, Pearson Education. 4. Gupta S.P. & Gupta Archana, Elementary Statistics, (English and Hindi) Sultan Chand & Sons, New Delhi. 5. Dr. S.M. Shukla & Dr. S.P. Sahai: <i>Business Statistics</i>; Sahitya Bhawan Publications, Agra (Hindi & English). <p>Note: Latest edition of the text books should be used.</p> <p>Suggested online link: www.ignou.ac.in, www.swayam.gov.in, www.inflibnet.ac.in</p> <p>Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. Criteria for continuous evaluation may be Assignment or/and Presentation or/and unit test or/and Attendance etc.</p>			

Programme: B.Com.	Year: First	Semester: Second
Subject: Commerce		
Course Code: BC-203 (A)	Course Title: Entrepreneurship & Small Business	
<p>Course outcomes: After completing this course a student will have: Ability to understand the concept of Entrepreneurship & Small Business Management. Ability to understand the terminologies associated Entrepreneurship & Small Business Ability to identify the appropriate method and techniques of Entrepreneurship & Small Business</p>		
Credits: 6	Core Compulsory / Elective: Elective	
Max. Marks: 25+75		
Total No. of Lectures: 90		
Unit	Topics	No. of Lectures
I	Entrepreneur, Concept, Characteristics, Functions and Types of an Entrepreneur, Entrepreneurship, Concept, Characteristics and Importance of Entrepreneurship, Entrepreneurial Process, Entrepreneurship Development Programme (EDPS), Need, Characteristics, Phases and Evaluation of EDPS	20
II	Entrepreneurship: Entrepreneur, Entrepreneurship, Enterprise, Entrepreneurial personality qualities, Entrepreneurship as a career option, Types of Entrepreneurs. Entrepreneurial Environment, Role of Government and Institutional Support, Development of Women Entrepreneurs, Problems of women entrepreneurs, Institutional support for women entrepreneurs.	24
III	Creativity, Innovation and Entrepreneurship: Creative thinking, Techniques of developing creative thinking. Setting up of New Business Venture: Planning for Establishing Small Scale Enterprises, Opportunity Scanning and Identification, Assessment of Markets, Selection of a business idea, Preparation of Business Plan, Government Rules and Regulations	24
IV	Small Business Management: Management of Small Enterprises; Marketing concepts for Entrepreneurs; Issues in Financial Management, Operations Management and Human Resource Management.	22
<p>Suggested Readings:</p> <ol style="list-style-type: none"> 1. Management and Entrepreneurship, Veer bhadra Havinal, New Age International Publishers 2. Entrepreneurship: New Venture Creation, David H. Holt 3. Entrepreneurship Development, Satish Taneja, Himalaya Publishing House 4. Entrepreneurship: Strategies and Resources, Marc J. Dollinger, Pearson Education 5. Entrepreneurship Theory and Practice, Raj Shankar, Tata McGraw-Hill Education 6. Entrepreneurship Development, C. B. Gupta, Srinivasan, Sultan Chand & son <p>Note: Latest edition of the text books should be used.</p> <p>Suggested online link: www.ignou.ac.in, www.swayam.gov.in, www.inflibnet.ac.in</p> <p>Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. Criteria for continuous evaluation may be Assignment or/and Presentation or/and unit test or/and Attendance etc.</p>		

Programme: B.Com.		Year: First	Semester: Second
Subject: Commerce			
Course Code: : BC-203 (B)		Course Title: Economy of Uttarakhand	
Course outcomes: This course is to help students in understanding the Economy of Uttarakhand To identify the Problems of Economic Development in Uttarakhand To analyze the Role of Government in the Economic Development of Uttarakhand			
Credits: 6		Core Compulsory / Elective: Elective	
Max. Marks: 25+75			
Total No. of Lectures: 90			
Unit	Topics		No. of Lectures
I	Economy of Uttarakhand: Salient features- Geographical features, Land types, Land use, Forest resources and Energy resources; Agriculture and Industrial pattern in Uttarakhand; Role of Service Sector in the Economy of Uttarakhand.		18
II	Human resource in Uttarakhand: Demographic profile; Education, Health and other infrastructural facilities; Role of women in the Economy of Uttarakhand; Panchyati Raj and people's participation		18
III	Economic development and regional disparities in Uttarakhand; Backwardness and Indicators of regional disparities in Uttarakhand.		18
IV	Problems of Economic Development in Uttarakhand; Difficult & inaccessible Geography; Unemployment, Migration, Poverty and Natural Calamities etc. in Uttarakhand.		18
V	Role of Government in the Economic Development of Uttarakhand: Agriculture, Industrial, Education, Health, Infrastructure, Environment Sector & Skill Development		18
<p>Suggested Readings:</p> <ol style="list-style-type: none"> 1. Bisht N.S: Regional Economics (Hindi) 2. Dewan M.L and Jagdish Bahadur: Uttaranchal vision and Action programme 3. G.P Mishra: Regional Dimensions of development 4. Tolia, R.S: Uttarakhand Today Winsar publication: Uttarakhand year book (Hindi and English) 5. Bhatt, K.N; Uttarakhand: Ecology, Economy & Society; 6. Kafaltia, Himanshu & Kafaltia, Gunjan; A Comprehensive Study of Uttarakhand; Notion Press Media Pvt. Ltd <p>Note: Latest edition of the text books should be used.</p> <p>Suggested online link: www.ignou.ac.in, www.swayam.gov.in, www.inflibnet.ac.in</p> <p>Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. Criteria for continuous evaluation may be Assignment or/and Presentation or/and unit test or/and Attendance etc.</p>			

Programme: B.Com.		Year: First	Semester: Second
Subject: Commerce			
BC-204		Course Title: Rural Marketing	
<p>Course outcomes: After completing this course a student will have: Ability to understand the concept of Rural Marketing. Ability to understand the terminologies associated with the field of Rural Marketing Ability to identify the appropriate method and techniques of Rural Marketing</p>			
Credits: 4		Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75			
Total No. of Lectures: 60			
Unit	Topics		No. of Lectures
I	Conceptual Framework, Nature & Characteristics of Rural Market; An Overview of Indian Rural Market; Challenges & Opportunities in Rural Market; Rural Marketing Models and Environment.		12
II	Rural Consumer Behaviour, Characteristics of Rural Consumer, Consumer Behaviour Roles, Factors influencing Purchase of Products in Rural Market; Role of Government & NGOs in Rural Marketing; Similarities and Differences in Consumer Behaviour in Rural & Urban Markets.		12
III	Rural Marketing Research, Process of Research in Rural Markets, Sources and Methods of Data Collection, Data Collection Approaches in Rural Markets; Principles of Innovation for Rural Market, Need for Innovation in Rural Market,		12
IV	Rural Market Segmentation; Targeting and Positioning, Conditions for Effective Market Segmentation, Approaches for Segmenting the Rural Market, Rural Market Segmentation Tools; Promotion & Distribution Strategies for Rural Markets; A Comparative Analysis of Rural and Urban Markets.		12
V	Marketing of Agricultural Produce and Inputs, Regulated markets, Cooperative Marketing & Processing Societies, Corporate Sector in Agri-Business: Cultivation, Processing & Retailing, Rural Marketing of FMCGs, Durables & Financial Services		12
<p>Suggested Readings:</p> <ol style="list-style-type: none"> 1. S.S. Acharaya, N.L. Agrawal Agriculture Marketing in India Oxford IBH. New Delhi- 1992 2. L. P. Singh Cooperative marketing in India and Abroad; Himalaya 2005 3. Sukpal Singh Rural Marketing Management; Sage 2002 4. H.C. Purohit Rural Marketing - Challenges and Opportunities; Shale Publications, New Delhi- 2006 5. Anil Saxena, Samiuddin, Harsh Rural Marketing opportunities and challenges; National Publishing House, New Delhi 2004 6. Mishra and Puri Development Issues of Indian Economy; Himalaya Publishing House 7. Acharya S.S. and Agrawal N.L; Agricultural Marketing in India 8. Beri, G.C, 'Marketing Research: Tata McGraw Hill Publishing Company, Ltd., 2000. Cooper Schindler, 'Marketing Research, Concept & Cases' 			
<p>Note- Latest edition of the text books should be used.</p>			
<p>Suggested online link: www.ignou.ac.in, www.swayam.gov.in, www.inflibnet.ac.in</p>			
<p>Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. Criteria for continuous evaluation may be Assignment or/and Presentation or/and unit test or/and Attendance etc.</p>			

B.Com. Second Year

B.Com. Second Year			
Diploma in Commerce (92 Credit)	SEMESTER-I	21+4* credit	46 credits
	SEMESTER-II	21+4* credit	
	SEMESTER-III	21+4* credit	46 credits
	SEMESTER-IV	21+4* credit	

Programme: B.Com.		Year: Second	Semester: Third
Subject: Commerce			
Course Code: BC-301		Course Title: Cost Accounting	
Course outcomes: This course exposes the students to the basic concepts and the tools used in cost accounting.			
Credits: 6		Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75			
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,		8
II	Classification of Costs. Material: Purchase, Storage and Control of Material, Stock Levels, Inventory, Control Techniques. Methods of Pricing Material Issues.		12
III	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.		10
IV	Overheads: Collection, Classification, Allocation, Apportionment and Absorption of Overheads (Primary and Secondary Distribution), Machine Hour Rate.		10
V	Unit Output Costing: Concept of and Need for Unit Output Costing; Preparation of Cost Sheet and Tender Price; Preparation of Reconciliation Statement.		22
VI	Process Costing: Preparation of Process Accounts; Treatment of Normal and Abnormal Wastage; Treatment of Joint Product and By-product;		14
VII	Contract Costing: Preparation of Contract Account, Determination of Profit on Completed and Uncompleted Contracts; Operating Costing.		14
Suggested Readings:			
<ol style="list-style-type: none"> 1. Jain S.P. and Narang K.L: Cost Accounting; Kalyani New Delhi. 2. Maheshwari S.N: Advanced Problems and Solutions in Cost Accounting; Sultan Chand, New Delhi. (Hindi and English) 3. Garg A. K.; Cost Accounting: An Analytical Study, Swati Publication, Meerut. 4. Horngren, Charles, Foster and Datar: Cost Accounting - A Managerial Emphasis; Prentice-Hall of India, New Delhi. 5. M.L. Agarwal, Sahitya bhawan publications Agra (Hindi & English) 			
Note- Latest edition of the text books should be used.			
Suggested online link: www.ignou.ac.in , www.swayam.gov.in , www.inflibnet.ac.in			
Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. Criteria for continuous evaluation may be Assignment or/and Presentation or/and unit test or/and Attendance etc.			

Programme: B.Com.	Year: Second	Semester: Third
Subject: Commerce		
Course Code: BC-302	Course Title: Company Law	
Course outcomes: The objective of this course is to provide basic knowledge of the provisions of the Companies Act 2013 along with relevant cases.		
Credits: 6	Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75		
Total No. of Lectures: 90		
Unit	Topics	No. of Lectures
I	Indian Companies Act 2513: Nature And Types Of Companies, Conversion Of Public Companies Into Private Company's And Vice Versa.	10
II	Formation, Promotion And Incorporation Of Companies, Memorandum Of Association; Article Of Association; Prospectus.	12
III	Shares: Types, Share Capital-Kinds; Allotment Of Shares; Members – Categories, Modes Of Acquiring Membership, Rights And Liabilities; Transfer And Transmission- Difference,	13
IV	Methods Of Borrowing, Debentures, Mortgages And Charges - Fixed And Floating.	09
V	Management: Directors, Types And Number Of Directors, Managing Director, Whole Time Director – Appointment, Qualifications And Disqualification, Duties, Vacation, Resignation And Removal,	15
VI	Company Meetings- Kinds, Quorum, Voting, Resolution, Minutes.	10
VII	Majority Powers And Minority Rights: Protection Of Minority Rights; Prevention Of Oppression And Management. Mismanagement.	12
VIII	Winding Up-Kinds And Conduct-Petition For Winding Up, Appointment Of Official Liquidator And Duties.	09
Suggested Readings:		
<ol style="list-style-type: none"> 1. Kapoor GK A Dhamija Sanjay Company Law Comprehensive Textbook on Companies Act 2013 Taxmann Publication 2. Singh Avtar Company Law Delhi India Eastern Book Company Bharat LawHouse 3. Gupta Company Adhinyam Sahitya Bhawan Publication (Hindi and English) 4. Maheshwari SN And SK Maheshwari A Manual of Business Law 2nd Edition Himalaya Publishing House 5. Dr. S.M. Shukla & K. Jain : <i>Company Law</i>; Sahitya Bhawan Publications, Agra (English). 6. Dr. S.M. Shukla & Dr. I.M. Sahai : कंपनी अधिनियम Sahitya Bhawan Publications, Agra. 		
Note- Latest edition of the text books should be used.		
Suggested online link: www.ignou.ac.in , www.swayam.gov.in , www.inflibnet.ac.in		
Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. Criteria for continuous evaluation may be Assignment or/and Presentation or/and unit test or/and Attendance etc.		

Programme: B.Com.	Year: Second	Semester: Third
Subject: Commerce		
Course Code: BC-303 (A)	Course Title: Business Economics	
Course outcomes: The objective of this paper is to introduce students with broad range of economic concepts, theories and analytical techniques which help the management in decision making.		
Credits: 06	Core Compulsory / Elective: Elective	
Max. Marks: 25+75		
Total No. of Lectures: 90		
Unit	Topics	No. of Lectures
I	Introduction: Definition and nature of economics, Scope and methodology of economics, Micro and macro economics	10
II	Consumption: Measurements of Utility, Law of Diminishing Marginal Utility, Law of Equi-marginal Utility.	10
III	Law of Demand: Demand Schedules and Curves, Elasticity of Demand, methods of measurement of elasticity of demand, measurement of cross elasticity, Law of Supply, Measurement of Elasticity of Supply	15
IV	Consumer's surplus, Study of Consumer Behaviour through indifference curve technique.	10
V	Production: The Factors of Production and their characteristics, Factors affecting productivity of labour and capital, Theories of Population. Law of variable proportion, The laws of return, economy of scale, law of return to scale, different concepts of cost of production. SAC curve, LAC curve.	18
VI	Exchange: The theory of exchange, Definition and extent of market, Determination of price under conditions of perfect competition, imperfect competition and monopoly. Effect of monopoly in economic life, monopolistic competition, oligopoly	17
VII	Concept and theories of profit and wages	10
Suggested Readings: <ol style="list-style-type: none"> 1. D.N. Dwivedi, Managerial Economics, 7th Edition, Vikas Publishing House. 2. D. Salvatore, Managerial Economics in a Global Economy, 6th Edition, Oxford University Press. 3. L. Peterson and Jain Managerial Eco., 4th Edition, Pearson Education. 4. Kontsoyianis, Modern Micro-Economics. 5. M. Adhikary, Business Economics. 6. Dr. J.P. Mishra: <i>Business Economics</i>; Sahitya Bhawan Publications, Agra (Hindi & English). Note- Latest edition of the text books should be used.		
Suggested online link: www.ignou.ac.in , www.swayam.gov.in , www.inflibnet.ac.in		
Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. Criteria for continuous evaluation may be Assignment or/and Presentation or/and unit test or/and Attendance etc.		

Programme: B.Com.		Year: Second	Semester: Third
Subject: Commerce			
Course Code: BC-303 (B)		Course Title: Business Environment	
Course outcomes: The objective of this paper is to introduce students with broad range of economic concepts, theories and analytical techniques which help the management in decision making.			
Credits: 06		Core Compulsory / Elective: Elective	
Max. Marks: 25+75			
Total No. of Lectures: 90			
Unit	Topics		No. of Lectures
I	Business Environment: Meaning, Nature and Dimensions of Business Environment, Analysis of Business Environment- Framework of Analysis, Scanning, Monitoring, Forecasting & Assessment of Business Environment.		14
II	Economic Environment with Reference to India's Economy: Growth Strategy, Economic Planning, Analysis of Economic Environment- Scanning, Monitoring, Forecasting and Assessing Economic Environment; Economic Markets, Economic Reforms & their Consequences.		18
III	Technological Environment: Nature of Technology, Interface Between Technology and Business, Management of Technology Transfers; Analysis, Forecasting and Assessment of Technological Environment.		18
IV	Global Environment: Why Firms go Global, Routes of Globalization, Active Players in Global Business. FDI- India's Experience, WTO- Benefits and Problems for India. Analysis of Global Environment- Scanning, Monitoring, Forecasting and Assessing Global Environment.		22
V	Political and Legal Environment of Business: Monopoly and Restrictive Trade Practices (MRTP) Act, Foreign Exchange Management Act (FEMA).		18
Suggested Readings: <ol style="list-style-type: none"> 1. Sinha, V.C. and Sinha Ritika, Business Environment, Sahitya Bhawan Agra 2. Cherunilam, Francis, Business Environment, Himalaya Publishing House, New Delhi 3. Aswathappa, K. Essentials of Business Environment, Himalaya Publishing House, New Delhi 4. Aswathappa, K. Business Environment for Strategic Management, HPH. 5. Dr. Amit Kumar : <i>Business Environment</i>; Sahitya Bhawan Publications, Agra. 6. सिन्हा, वी.सी. एवं सिंह, पुष्पा, व्यावसायिक पर्यावरण, साहित्य भवन आगरा। 7. जे पी मिश्रा, व्यावसायिक पर्यावरण, साहित्य भवन आगरा। 			
Note- Latest edition of the text books should be used.			
Suggested online link: www.ignou.ac.in , www.swayam.gov.in , www.inflibnet.ac.in			
Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. Criteria for continuous evaluation may be Assignment or/and Presentation or/and unit test or/and Attendance etc.			

Programme: B.Com.		Year: Second	Semester: Third
Subject: Commerce			
Course Code: BC-304		Course Title: E-Banking	
Course outcomes: The Objective of this paper is to acquaint the students with the understanding of E-banking system with the risks, evaluation and concepts of E-payment involved therein.			
Credits: 4		Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75			
Total No. of Lectures: 60			
Unit	Topics		No. of Lectures
I	Introduction: Concept and definition of E- Banking, nature and scope of E- Banking, E-Banking components, E-Banking: Indian perspectives, traditional banking internet banking portals, challenges in E-Banking, Online banking and its benefits.		10
II	E-Banking System: Mobile Banking Internet Banking, Secure, Hypertext, Transfer Protocol (SHTP). Online delivery of financial products: Secure electronic Transaction (SET); Indian Payment Models.		15
III	E-Banking Risks: Infrastructure problem; Lack of Skilled Manpower; Legal Framework, Socio Cultural Aspects; Money Laundering; Banking Frauds.		15
IV	Electronic Payment System: RTGS, Electronic Fund Transfer, Electronic Money; ATM; Credit Card; Smart Cards. Electronic Payment Systems: E-Banking and digital signatures.		10
V	Evaluation of E-Banking System: Advantages of E-Banking system, Limitations of E-Banking, Pre-requisites of E-Banking Future of E-Banking		10
Suggested Reading:			
<ol style="list-style-type: none"> 1. Agrawal Kamlesh, N.: Internet Banking, Mac-Millan India Ltd. New Delhi. 2. Armor, Daniel.: E-Business Evolution, The Living and Working in an Interconnected World; Prentice Hall, US. 3. E-Banking : Indian Banking Association, India. 4. Kenneth C. Laudon and Carlo Guercio Traver, <i>E-Commerce</i>, Pearson Education. 5. Bhaskar Bharat, <i>Electronic Commerce: Framework, Technology and Application</i>, McGraw Hill Education 6. Joseph PT, <i>E-Commerce: An Indian Perspective</i>, PHI Learning 7. Bajaj KK and Debjani Nag, <i>E-commerce</i>, McGraw Hill Education 8. Chhabra TN, <i>E-Commerce</i>, Dhanpat Rai & Co. 9. Madan Sushila, <i>E-Commerce</i>, Taxmann 10. Chhabra TN, Hem Chand Jain, and Aruna Jain, <i>An Introduction to HTML</i>, Dhanpat Rai & Co. 			
Note- Latest edition of the text books should be used.			
Suggested online link: www.ignou.ac.in , www.swayam.gov.in , www.inflibnet.ac.in			
Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. Criteria for continuous evaluation may be Assignment or/and Presentation or/and unit test or/and Attendance etc.			

Programme: B.Com.		Year: Second	Semester: Fourth
Subject: Commerce			
Course Code: BC-401		Course Title: Income Tax Law and Accounts	
Course outcomes: It enables the students to know the basics of Income Tax Act and its implications.			
Credits: 6		Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75			
Total No. of Lectures: 90			
Unit	Topics		No. of Lectures
I	Taxation Policy of Raja Todarmal. Introduction, Important Definitions: Assessee, Person, Income, Total Income, Assessment Year & Previous Year. Agricultural Income & its assessment.		10
II	Residence & Tax Liability (Basis of Charge). Capital & Revenue. Exempted Incomes.		10
III	Income from Salaries		15
IV	Income from House Property.		10
V	Profits and Gains of Business and Profession, Depreciation.		15
VI	Capital gains, Income from Other Sources,		12
VII	Set off and carry forward of losses and Clubbing of Income Deductions from Gross Total Income, Computation of Tax Liability of an Individual.		12
VIII	Procedure of Assessment and Income Tax Authorities, Advance Payment of Tax and Deduction of Tax at Source.		6
Suggested Readings:			
<ol style="list-style-type: none"> 1. Singhanai V.K: Students' Guide to Income Tax; Taxmann, Delhi. 2. Girish Ahuja and Ravi Gupta: Systematic approach to income tax; Sahitya Bhawan Publications, New Delhi. (Hindi and English) 3. H C Mehrotra; C S Joshi, Income Tax Law and Accounts (Hindi/English), Sahitya Bhawan publications Agra 4. Jain, R.K., Income Tax Law and Accounts (Hindi and English), SBPD Publications, Agra 			
Note- Latest edition of the text books should be used.			
Suggested online link: www.ignou.ac.in , www.swayam.gov.in , www.inflibnet.ac.in			
Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. Criteria for continuous evaluation may be Assignment or/and Presentation or/and unit test or/and Attendance etc.			

Programme: B.Com.		Year: Second	Semester: Fourth
Subject: Commerce			
Course Code: BC-402		Course Title: Public Finance	
Course outcomes: It enables the students to know the basics of Public Finance and its implications.			
Credits: 6		Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75			
Total No. of Lectures: 90			
Unit	Topics	No. of Lectures	
I	Introduction: Definition, Nature and Scope, Importance and Role of Public Finance in National Economy, Principle of Maximum Social Advantage	16	
II	Public Revenue; Meaning of tax, Cannons of taxation, types of taxation (Direct and Indirect), incidence of taxation.	18	
III	Public Debt: Meaning, types, effect of debt on production and distribution and public debts in India.	18	
IV	Public Expenditure: Meaning, aims, classification, principles of public expenditure, economic stability, effects of public expenditure, The Public Budget.	20	
V	Fiscal Policy: Meaning, objectives, tools and limitations of fiscal policy, Finance Commission in India, Indian Tax Systems. Federal Finance in India; Central Finance, State finance, local finance, Deficit financing in India.	18	
Suggested Readings:			
<ol style="list-style-type: none"> 1. Mithani, D.M., Money Banking. International Trade & Public Finance Himalaya Publishing House, Pvt. Led. New Delhi 2. Bhatia, H.L. Public Finance, Vikash Publishing House, Pvt. Ltd., New Delhi 3. दत्त एवं सुन्दम्, भारतीय अर्थव्यवस्था, एस० चॉद एंड कम्पनी, प्रा० लि०, दिल्ली 4. Dr. J.P. Mishra: <i>Public Finance</i>; Sahitya Bhawan Publications, Agra (English). 5. Dr. K.L. Gupta : राजस्व; Sahitya Bhawan Publications, Agra. 			
Note- Latest edition of the text books should be used.			
Suggested online link: www.ignou.ac.in , www.swayam.gov.in , www.inflibnet.ac.in			
Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. Criteria for continuous evaluation may be Assignment or/and Presentation or/and unit test or/and Attendance etc.			

Programme: B.Com.		Year: Second	Semester: Fourth
Subject: Commerce			
Course Code: BC-403 (A)		Course Title: Tourism and Travel Management	
Course outcomes: The objective of this course is to understand the fundamental concept of Tourism and to familiarize with the significance and emerging trends in tourism.			
Credits: 6		Core Compulsory / Elective: Elective	
Max. Marks: 25+75			
Total No. of Lectures: 90			
Unit	Topics		No. of Lectures
I	Introduction to Travel: Meaning and definitions of tourism, traveler, excursionist, tourists- objectives, nature and classification of tourism and tourists, Growth and Development of Tourism, Forms of Tourism: Inbound Outbound, Domestic and International.		15
II	The Modern Tour Industry: Package Tours- Custom Tours- Tour wholesalers- Types of Package tours: Independent Package, Hosted Tour, Escorted Tour, Sightseeing Tour Group, Incentive and Convention Tour- Man Market Package Holidays- Types of Tour Operations: Specialist Tour Operators: Specialist Tour Operators, Tour Operators reliance on other organization.		25
III	Tour Operations and Documentation: Functions-Sources of Income, How to set up a Travel Agency: Procedures for approval of a Travel Agency and Tour Operator, Travel Documentation: Passports- various types and requirements- Procedure to apply for Passports: VISA- various types and requirements- Documents required for Foreigners to visit India, Health Check Documents and Process for Encashment of Foreign Currency.		30
IV	Impact of Tourism and Tourism Organizations: Tourism Impacts: Economic impact, Social Impact, Cultural Impact and Environmental Impact- Strategies to overcome or reduce the negative Impact of Tourism. Objectives, Functions of- United Nations World Tourism Organization (UNWTO), World Travel and Tourism Council (WTC), Pacific Asia Travel Association (PATA), International Air Transport Association (IATA), Travel Agents Association of India (TAAI), Indian Association of Tour Operators (IATO) and Federation of Hotel and Restaurant Associations of India (FHRAI).		20
Suggested Readings:			
<ol style="list-style-type: none"> 1. Bhatia A.K (2003) International Tourism, Sterling Publishers Pvt Ltd, New Delhi. 2. Pran Nath Seth (1997), Successful Tourism Management, Sterling Publishers Pvt Ltd, New Delhi, 3. Ghosh Bishwanth (2000), Tourism & Travel Management, Second Revised Edition Vikas Publishing House Pvt Ltd, New Delhi. 			
Note- Latest edition of the text books should be used.			
Suggested online link: www.ignou.ac.in, www.swayam.gov.in, www.inflibnet.ac.in			
Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. Criteria for continuous evaluation may be Assignment or/and Presentation or/and unit test or/and Attendance etc.			

Programme: B.Com.		Year: Second	Semester: Fourth
Subject: Commerce			
Course Code: BC-403 (B)		Course Title: Fundamentals of Marketing	
Course outcomes: The objective of this course is to provide basic knowledge of concepts, principles, tools and techniques of marketing.			
Credits: 6		Core Compulsory / Elective: Elective	
Max. Marks: 25+75			
Total No. of Lectures: 90			
Unit	Topics		No. of Lectures
I	Introduction: Nature, scope and importance of marketing; Evolution of marketing concepts; Marketing mix; Marketing environment. Micro and Macro environmental factors.		10
II	Consumer Behaviour– An Overview: Consumer buying process; Factors influencing consumer buying decisions.		10
III	Market Selection: Market segmentation – concept, importance and bases; Target market selection; Positioning concept, importance and bases; Product differentiation vs. market segmentation.		12
IV	Product: Meaning and importance. Product classifications; Concept of product mix; Branding, packaging and labelling; After-sales services; Product life-cycle; New Product Development.		8
V	Pricing: Significance; Factors affecting price of a product; Major pricing methods; Pricing policies and strategies.		7
VI	Promotion: Nature and importance of promotion; Promotion Tools: advertising, personal selling, public relations; sales promotion and publicity – concept and their distinctive characteristics; Promotion mix; Factors affecting promotion mix decisions; and Integrated Marketing Communication Approach.		13
VII	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.		10
VIII	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.		10
IX	Recent developments in marketing: Social Marketing, Online Marketing, Direct Marketing, Services Marketing, Green Marketing, Relationship Marketing, Rural marketing.		10
Suggested Readings:			
1. Kotler, Philip; Keller, Kevin Lane; Koshy, Abraham, and Mithileshwar Jha, Marketing Management: A South Asian Perspective, Pearson Education.			
2. Palmer, Adrian, Introduction to Marketing, Oxford University Press, UK			
3. Lamb, Charles W.; Hair, Joseph F., and Carl McDaniel, Principles of Marketing, South Western Publishing, Ohio			
4. Chhabra, T.N., Principles of Marketing, Sun India Publication.			
5. Pride, William M., and D.C. Ferrell, Marketing: Planning, Implementation & Control, Cengage Learning.			
6. Majaro, Simon, The Essence of Marketing, Prentice Hall, New Delhi.			
7. Zikmund, William G. and Michael D'Amico, Marketing: Creating and Keeping Customers in an E-Commerce World, Thomson Learning.			
8. Dr. Amit Kumar : <i>Fundamental of Marketing</i> ; Sahitya Bhawan Publications, Agra (English).			
9. Dr. S.C. Jain : <i>Principles of Marketing</i> ; Sahitya Bhawan Publications, Agra (Hindi).			
Note- Latest edition of the text books should be used.			
Suggested online link: www.ignou.ac.in , www.swayam.gov.in , www.inflibnet.ac.in			
Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. Criteria for continuous evaluation may be Assignment or/and Presentation or/and unit test or/and Attendance etc.			

Programme: B.Com.		Year: Second	Semester: Fourth
Subject: Commerce			
Course Code: BC-404		Course Title: Indian Economy	
Course outcomes: Objective of this paper is to enable the student to grasp the major economic problems in India and their solutions. It also seeks to provide an understanding of modern tools of macro-economic analysis and policy framework.			
Credits: 4		Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75			
Total No. of Lectures:60			
Unit	Topics		No. of Lectures
I	Basic Issues and features of Indian Economy Concept and Measures of Development and Underdevelopment; Human Development; Composition of national income and occupational structure		11
II	Policy Regimes a) The evolution of planning and import substituting industrialization. b) Economic Reforms since 1991. c) Monetary and Fiscal policies with their implications on economy		10
III	Growth, Development and Structural Change a) The experience of Growth, Development and Structural Change in different phases of growth and policy regimes across sectors and regions. b) The Institutional Framework: Patterns of assets ownership in agriculture and industry; Policies for restructuring agrarian relations and for regulating concentration of economic power; c) Changes in policy perspectives on the role of institutional framework after 1991. d) Growth and Distribution; Unemployment and Poverty; Human Development; Environmental concerns. e) Demographic Constraints: Interaction between population change and economic development.		13
IV	Sectoral Trends and Issues <i>Agriculture Sector:</i> Agrarian growth and performance in different phases of policy regimes i.e. pre green revolution and the two phases of green revolution; Factors influencing productivity and growth; the role of technology and institutions; price policy, the public distribution system and food security. <i>Industry and Services Sector:</i> Phases of Industrialization – the rate and pattern of industrial growth across alternative policy regimes; Public sector – its role, performance and reforms; the small scale sector; Role of Foreign capital. <i>Financial Sector:</i> Structure, Performance and Reforms. Foreign Trade and balance of Payments: Structural Changes and Performance of India's Foreign Trade and Balance of Payments; Trade Policy Debate; Export policies and performance; Macro Economic Stabilization and Structural Adjustment; India and the WTO, Role of FDI, Capital account convertibility		13
V	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.		13
Suggested Readings: 1. Mishra and Puri, Indian Economy, Himalaya Publishing House. 2. IC Dhingra, Indian Economy, Sultan Chand & Sons. 3. Gaurav Dutt and KPM Sundarum, Indian Economy, S. Chand & Company. 4. Uma Kapila (ed), "Indian Economy since Independence", Relevant articles. 5. Bhagwati, J. and Desai, P. India: Planning for industrialization, OUP, Ch 2. 6. Dr. Mamoria & Jain : <i>Indian Economy</i> ; Sahitya Bhawan Publications, Agra (Hindi). 7. Dr. Anoop Kumar Singh & Priya Dwivedi : <i>Indian Economy</i> ; Sahitya Bhawan Publications, Agra (English).			
Note: Latest edition of the text books should be used.			
Suggested online link: www.ignou.ac.in, www.swayam.gov.in, www.inflibnet.ac.in			
Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. Criteria for continuous evaluation may be Assignment or/and Presentation or/and unit test or/and Attendance etc.			

B.Com. Third Year

Bachelor's Degree in Commerce (140 Credit)	SEMESTER-I	21+4* credits	46
	SEMESTER-II	21+4* credits	
	SEMESTER-III	21+4* credits	46
	SEMESTER-IV	21+4* credits	
	SEMESTER-V	24 credits	48
	SEMESTER-VI	24 credits	

Programme: B.Com.		Year: Third	Semester: Fifth
Subject: Commerce			
Course Code: BC-501		Course Title: Corporate Accounting	
Course outcomes: This course enables the student to develop awareness about corporate accounting in conformity with the provisions of company act.			
Credits: 5		Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75			
Total No. of Lectures:75			
Unit	Topics		No. of Lectures
I	Shares: Features, Types of Shares, Difference Between Preference Shares And Equity Shares, Share Capital And Its Types. Issues, Forfeiture And Re Issue Of Shares, Redemption Of Preference Shares. Debentures: Features & Types, Issue And Redemption of Debentures		15
II	Final Accounts, General Instruction For Preparation Of Balance Sheet And Statement Of Profit And Loss.		15
III	Valuation Of Goodwill: Meaning And Nature Of Goodwill, Needs and Methods Of Valuation Of Goodwill,		15
IV	Valuation Of Shares, Need And Methods Of Valuation Of Shares, Profit Prior To Incorporation, Use Of Profit And Loss Prior To Incorporation, Methods Of Computing Profit And Loss Prior To Incorporation.		15
V	Accounting For Amalgamation Of Companies As Per Indian Accounting Standard 14. Meaning, Characteristics And Objectives Of Amalgamation, Kinds Of Amalgamation, Accounting For Internal Reconstruction Internal And External		15
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/English)			
3. Shukla SM And Gupta SP Corporate Accounting, Sahitya Bhawan Publication agra, (Hindi and English)			
4. Jaiswal K S Corporate Accounting Both English And Hindi Shukla MC Grewal			
5. PS And Gupta SC Advanced Accounts S Chand And Company			
Note- Latest edition of the text books should be used.			
Suggested online link: www.ignou.ac.in , www.swayam.gov.in , www.inflibnet.ac.in			
Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. Criteria for continuous evaluation may be Assignment or/and Presentation or/and unit test or/and Attendance etc.			

Programme: B.Com.		Year: Third	Semester: Fifth
Subject: Commerce			
Course Code: BC-502		Course Title: Auditing	
Course outcomes: This course aims at imparting knowledge about the principles and methods of auditing and their application.			
Credits: 5		Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75			
Total No. of Lectures: 75			
Unit	Topics		No. of Lectures
I	Methodology of Accounting, Auditing and Fraud risk management in Kautilya's Arthshastra. Audit and Audit Process: Meaning, Nature, Objectives and Various Classes of Auditing, Standard of Auditing, Pronouncements on accepted Auditing practices, Internal Control and the need for its evaluation by the Auditor.		17
II	Audit Procedures: Verification programme-selective verification, Audit in depth, test checking, Auditor's Approach to statistical sampling, Routine checking, vouchers, verification and valuation of assets and liabilities, Auditor's Report on Profit and Loss Account and Balance Sheet.		18
III	Audit of Limited Companies: Qualifications and Appointment of Company Auditors, their powers, duties and liabilities as per Company Act 1956, Enquiries under Section 227 (IA), Audit of share capital, share transfer and managerial remuneration, Additional matters in the Auditor's Report (Manufacturing and other companies), Auditor's Report Order 1988.		20
IV	Audit of Public Sector Undertaking and Banks: Special features concerning Audit of departmental undertakings, Statutory Corporations and Government Companies, Procedure of appointment of Auditors, Special features relating to the audit of Banks, Audit of Insurance Companies and audit of non-profit companies. Cost Audit: Importance of cost audit, Provisions regarding cost audit, Cost Audit report, Tax and Social Audit. Internal Audit: Objective and scope of Internal Audit, Responsibilities and Authority of Internal Auditors, Relationship between internal auditor and statutory auditor.		20
Suggested Readings:			
<ol style="list-style-type: none"> 1. Gupta Kamal : Contemporary Auditing, TATA Mc Graw, New Delhi. 2. Tandon, B.N. : Principles of Auditing, S. Chand & Company, New Delhi. 3. Pargare Dinkar : Principles and practices of Auditing, Sultan Chand, New Delhi. 4. Sharma, T.R. : Auditing Principles and Problems, Sahitya Bhawan, Agra. (Hindi and English) 5. Yadav, Pankaj, Auditing, Neel Kamal Prakashan, Delhi (Hindi and English) 			
Note- Latest edition of the text books should be used.			
Suggested online link: www.ignou.ac.in , www.swayam.gov.in , www.inflibnet.ac.in			
Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. Criteria for continuous evaluation may be Assignment or/and Presentation or/and unit test or/and Attendance etc.			

Programme: B. Com		Year: Third	Semester: Fifth
Subject: Commerce			
Course Code: BC-503		Course Title: Business Ethics and Corporate Governance	
Course outcomes: This course seeks to provide knowledge about the concepts, tools, techniques, and relevance of Business Ethics and Corporate Governance in the present changing scenario.			
Credits: 5		Core Compulsory / Elective: Elective	
Max. Marks: 25+75			
Total No. of Lectures: 75			
Unit	Topics		No. of Lectures
I	Values – Importance, Sources of Value Systems, Types, Values, Loyalty and Ethical Behaviour, Values across Cultures; Business Ethics – Nature, Characteristics and Needs, Ethical Practices in Management.		17
II	The Ethical Value System – Universalism, Utilitarianism, Distributive Justice, Social Contracts, Individual Freedom of Choice, Professional Codes; Culture and Ethics – Ethical Values in different Cultures, Culture and Individual Ethics.		26
III	Law and Ethics – Relationship between Law and Ethics, Other Bodies in enforcing Ethical Business Behaviour, Impact of Laws on Business Ethics; Social Responsibilities of Business – Environmental Protection, Fair Trade Practices, Fulfilling all National obligations under various Laws, Safeguarding Health and well- being of Customers.		16
IV	Corporate Governance: Issues, need, corporate governance code, transparency & disclosure, role of auditors, board of directors and shareholders; Global issues of governance, accounting and regulatory framework, corporate scams, committees in India and abroad, corporate social responsibility.		16
<p>Suggested Readings:</p> <ol style="list-style-type: none"> 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 <p>Note- Latest edition of the text books should be used.</p> <p>Suggested online link: www.ignou.ac.in, www.swayam.gov.in, www.inflibnet.ac.in</p> <p>Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. Criteria for continuous evaluation may be Assignment or/and Presentation or/and unit test or/and Attendance etc.</p>			

Programme: B.Com.		Year: Third	Semester: Fifth
Subject: Commerce			
Course Code: BC-504		Course Title: Principles and Practices of Insurance	
<p>Course outcomes: After completing this course, a student will have: Ability to understand the concept of Insurance along with the basic laws and practices of Insurance. Ability to understand the terminologies associated with the field of Insurance and control along with their relevance. Ability to identify the appropriate method and types of Insurance for solving different problems. Ability to apply basic Insurance principles to solve business and industry related problems. Ability to understand the concept of Life, Marine and Fire Insurance.</p>			
Credits: 5		Core Compulsory / Elective: Elective	
Max. Marks: 25+75			
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>Suggested Readings: 1-Mishra M.N., Insurance- Principles & Practice. 2- Gupta O.S., Life Insurance. 3- Vinayakam, M. Radhaswami & Vasudevam, Insurance- Principles & Practice. 4- Kothari & Bhall, Principles & Practice of Insurance. 5- Balchand Srivastava : <i>Insurance</i>; Sahitya Bhawan Publications, Agra (Hindi). 6- M. Eswari Karthikeyan : <i>Fundamental Principles of Insurance</i>; Sahitya Bhawan Publications, Agra (English). Note- Latest edition of the text books should be used.</p> <p>Suggested online link: www.ignou.ac.in, www.swayam.gov.in, www.inflibnet.ac.in</p> <p>Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. Criteria for continuous evaluation may be Assignment or/and Presentation or/and unit test or/and Attendance etc.</p>			

Programme: B.Com.		Year: Third	Semester: Fifth
Subject: Commerce			
Course Code: BC-505		Course Title: Monetary Theory and Banking in India	
Course outcomes: The Objective of this paper is to expose the students to the working for money and financial system prevailing in India.			
Credits: 5		Core Compulsory / Elective: Elective	
Max. Marks: 25+75			
Total No. of Lectures: 75			
Unit	Topics		No. of Lectures
I	Money: Functions, Alternative Measures To Money Supply In India And Their Different Components, Meaning And Changing Relative Importance Of Each Component, High Powered Money- Meaning And Uses, Sources Of Changes In High Powered Money. Financial System: Components, Financial Intermediaries.		17
II	Indian Banking System: Definition Of Bank, Commercial Banks, Importance And Functions, Structure Of Commercial Banking System In India. Regional Rural Banks, Cooperative Bank In India. Process Of Credit Creation By Banks; Determination of Money Supply And Total Bank Credit.		17
III	Development Banks And Other Non-Banking Financial Institution: Main Features, Problems And Policies For Allocation Of Institutional Credit, Problem Between The Government And The Commercial Sector, Inter-Sectoral And Inter-Regional Problems, Problem Between Large And Small Borrowers.		25
IV	The Reserve Bank of India: Functions, Instruments Of Monetary And Credit Control; Main Features Of Monetary Policy Since Independence, Interest Rates; Various Rates In India (As Bond Rate, Bill Rate, Deposit Rate, etc.) Impact Of Inflation And Inflationary Expectations.		16
Suggested Readings:			
<ol style="list-style-type: none"> 1. Saha SK Indian Banking System SBPD Publication (Hindi and English) 2. Deshmukh And Indian Banking System Chandralok Prakashan(Hindi and English) 3. Gupta SB Monetary Planning Of India 4. Khan M Y Indian Financial System Theory And Practice 5. Sengupta A K & Agarwal K Money Market Operations In India 			
Note- Latest edition of the text books should be used.			
Suggested online link: www.ignou.ac.in , www.swayam.gov.in , www.inflibnet.ac.in			
Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. Criteria for continuous evaluation may be Assignment or/and Presentation or/and unit test or/and Attendance etc.			

Programme: B.Com.		Year: Third	Semester: Sixth
Subject: Commerce			
Course Code: BC-601		Course Title: Goods and Services Tax	
Course outcomes: To provide students with the working knowledge of principles and provisions of GST to understand the relevance of GST in the present Indian tax in scenario and its contribution for economic development.			
Credits: 5		Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75			
Total No. of Lectures: 75			
Unit	Topics		No. of Lectures
I	Indirect Tax: Meaning, Features, Difference Between Direct And Indirect Tax, Types Of Indirect Tax Before GST, Shortcoming Of Indirect Tax System During PreGST Era. GST Meaning Advantages, Disadvantages Of Evaluation Of GST, Structure Of GST, CGST, SGST, IGST UTGST, And Important Definition Under GST Act.		12
II	Time Of Supply: Meaning Of Goods And Services, TOS Under Reverse Charge Mechanism, Invoicing Provisions, Provisions Related With Change Changes In GST Rate.		8
III	Place Of Supply: POS Meaning, POS Of Goods And Services, Intra state And Interstate Supply. Value Of Supply: Meaning, Provisions Related With Determination Of Value Of Supply Of Goods And Services, Determination Of GST Liability.		12
IV	Input Tax Credit ITC: Meaning Of Utilization Of ITC, Block Credit, Supply Not Eligible For ITC, Matching, Reversal And Reclaim Of ITC. Payment Under GST: Manner Of Payment Of GST Liability, Concept Of Electronic, Cash Credit And Liability Ledger, Refund Of Excess GST.		10
V	Return: Meaning, Purpose And Importance, Different Types Of Return, Due Date Of Filing Return, Assessment Under GST: Meaning, Types Sales Assessment, Provisional Assessment, Summary Assessment, Best Judgment Assessment.		10
VI	Registration: Meaning Of Final Registration, Compulsory Registration, and Procedure For New Registration, Amendment And Cancellation Of Registration.		17
VII	Accounts And Records: Manner Of Maintenance Of Accounts, Period Of Retention Of Relevant Records. Invoice: Format, Types Debit And Credit Note, Voucher Audit: Meaning, Types Mandatory, Departmental And Specific Audit, Penalty And Under GST, E -Way Bill.		6
Suggested Readings:			
<ol style="list-style-type: none"> 1. Malhotra HC and Agarwal VP, goods and services tax sahitya bhawan publications Agra, English and Hindi 2. Bansal K. M. GST Customer law taxman Publication private limited University edition 3. RK Singh PK a bird's eye view of GST Asia law house 4. Singhania VK student's guide to GST and customs law taxman Publication private limited University edition 5. Gupta & Maheshwari, Tyagi Goods and Services Tax, SBPD PUBLISHINGHOUSE, AGRA 			
Note- Latest edition of the text books should be used.			
Suggested online link: www.ignou.ac.in, www.swayam.gov.in, www.inflibnet.ac.in			
Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. Criteria for continuous evaluation may be Assignment or/and Presentation or/and unit test or/and Attendance etc.			

Programme: B.Com.		Year: Third	Semester: Sixth
Subject: Commerce			
Course Code: BC-602		Course Title: Accounting for Managerial Decision	
<p>Course outcomes: After completing this course a student will have:</p> <p>Ability to understand the concept of Managerial Accounting along with the basic forms and norms of Managerial Accounting.</p> <p>Ability to understand the terminologies associated with the field of Managerial Accounting and control along with their relevance.</p> <p>Ability to identify the appropriate method and techniques of Managerial Accounting for solving different problems.</p> <p>Ability to apply basic Managerial Accounting principles to solve business and industry related issues and problems.</p> <p>Ability to understand the concept of Budgetary Control, Cash Flow Statement, Fund Flow Statement, Break Even Analysis etc.</p>			
Credits: 5		Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75			
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	
<p>Suggested Readings:</p> <ol style="list-style-type: none"> 1. Homgren, C.T., Gary L. Sundem and William O. Stratton: Introduction to Management Accounting, Prentice Hall of India, Delhi. 2. Dr. K.L. Gupta : <i>Accounting for Managerial Decisions</i>; Sahitya Bhawan Publications, Agra (Hindi and English). 3. Lall, B.M. and I.C. Jain: Cost Accounting: Principles and Practice, Prentice Hall of India, Delhi. 4. Welsch Glenn A., Ronald W. Hilton and Paul N. Gordon Budgeting, Profit Planning and Control, Prentice hall of India, Delhi. 5. Baig Nafees: Cost Accounting, Rajat Publications, New Delhi. Baig Nafees: Management Accounting & Control, Ashish Publishing Home, New Delhi. 6. Lal Jawahar; Managerial Accounting, Himalya Publishing House, New Delhi. 7. Misra, A.K., Management Accounting, (Hindi and English) Navneet Prakashan, Nazibabad. <p>Note- Latest edition of the text books should be used.</p> <p>Suggested online link: www.ignou.ac.in, www.swayam.gov.in, www.inflibnet.ac.in</p> <p>Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. Criteria for continuous evaluation may be Assignment or/and Presentation or/and unit test or/and Attendance etc.</p>			

Programme: B.Com.	Year: Third	Semester: Sixth
Subject: Commerce		
Course Code: BC-603	Course Title: Financial Institutions & Markets	
<p>Course outcomes: After completing this course a student will have:</p> <p>Ability to understand the concept of Financial Market along with the basic form and norms of Financial Market.</p> <p>Ability to understand the terminologies associated with the field of Financial and control along with their relevance.</p> <p>Ability to identify the appropriate method and techniques of Financial Market for solving different problems.</p> <p>Ability to apply basic Financial Market principles to solve business and industry related problems.</p> <p>Ability to understand the concept of Primary and Secondary Market, Stock Exchange, SEBI etc.</p>		
Credits: 5	Core Compulsory / Elective: Elective	
Max. Marks: 25+75		
Total No. of Lectures: 75		
Unit	Topics	No. of Lectures
I	Financial Markets an Overview: Meaning of Financial Market and its Significance in the Financial System. Financial Markets in the Organized Sector - Industrial Securities Market, Government Securities Market, Long-term Loans Market, Mortgages Market, Financial Guarantee Market, Meaning and Structure of Money Market in India, Characteristics of a Developed Money Market, Significance and Defects of Indian	17
II	Capital Market: New issue market - Meaning and Functions of New Issue Market, Instruments of New Issues, Players and their role in the New Issue Market, issue-pricing and marketing. Defects and Remedies of New Issue Market.	26
III	Secondary market: Functions and role of stock exchange; Listing procedure and legal requirements; Public Stock Exchanges-NSE, BSE and OTCEI. Functionaries on Stock Exchanges: Brokers, Sub brokers, market makers, jobbers, portfolio consultants, institutional investors.	16
IV	Investor Protection: Grievances concerning stock exchange dealings and their removal, Demat Trading. SEBI Guidelines - Primary Market, Secondary Market and the Protection of investor's interest, NCLT & NCLAT.	16
<p>Suggested Readings:</p> <ol style="list-style-type: none"> 1. Machiraju, 'Indian Financial System' – Vikas Publishing House. 2. Varshney P.N., & Mittal D.K., 'Indian Financial System', Sultan Chand & Sons New Delhi. 3. Avadhani V.A Capital Market, Himalaya Publishing House, New Delhi 4. Mulay, M. A., "New Issues Capital Market in India" 5. Gordon & Natarajan, "Indian Financial System" Himalaya Publishing House. 6. Avdhani, V. A., "Investment Management" Himalaya Publishing House. 7. Dr. Bimal Jaiswal, Bhuvana Venkantraman and Richa Banerjee : <i>Financial Markets, Institutions and Financial Services</i>; Sahitya Bhawan Publications, Agra. <p>Note- Latest edition of the text books should be used.</p> <p>Suggested online link: www.ignou.ac.in, www.swayam.gov.in, www.inflibnet.ac.in</p> <p>Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. Criteria for continuous evaluation may be Assignment or/and Presentation or/and unit test or/and Attendance etc.</p>		

Programme: B.Com.	Year: Third	Semester: Sixth
Subject: Commerce		
Course Code: BC-604	Course Title: Human Resource Management	
Course outcomes: The paper aims to develop in the students a proper understanding about human resource management.		
Credits: 5		Core Compulsory / Elective: Elective
Max. Marks: 25+75		
Total No. of Lectures: 75		
Unit	Topics	No. of Lectures
I	Human Resource Management concept and function, role of competencies of HR manager at our policies evolution of HRM emerging challenges of Human Resource Management workforce diversity empowerment VRS work life balance downsizing	15
II	Recruitment & Selection: Recruitment, factors affecting recruitment, sources of recruitment, Selection – Process, selection test, Interview, Orientation, Placement. Training & Development: Training- Objectives & Importance of training, Training Methods-On job training and off- the job training.	25
III	Employee Compensation: Compensation & Welfare, Job Evaluation. Performance Appraisal: Techniques, Job Enlargement & Job Enrichment, Quality of Work Life, Worker's Participation in Management.	20
IV	EMPLOYEE WELFARE: Various welfare schemes & Safety Measures. Employee Benefits – Meaning and its types, Fringe Benefits; Remuneration – Salary, Bonus, Commission, Long Term Incentives, Perquisites. Grievance Handling & Discipline – Meaning, Importance. Collective Bargaining – Meaning and Importance, Process.	15
<p>Suggested Readings:</p> <ol style="list-style-type: none"> 1. Aswathappa K Maine resource management Tata McGraw Hill 2. Verma Pramod SaviBagiyaprabandhan Rao VSP human resource management Excel books 3. Tripathi PC personnel management and Industrial Relations Sultan Chand and sons 4. Dr. Gaurav Sankalp : <i>Human Resouce Management</i>; Sahitya Bhawan Publications, Agra (English). 5. Dr. Chaturbhuj Mamoria, Kameshwar Pandit and Priti Raina : <i>Human Resouce Management</i>; Sahitya Bhawan Publications, Agra (Hindi). <p>Note- Latest edition of the text books should be used.</p> <p>Suggested online link: www.ignou.ac.in, www.swayam.gov.in, www.inflibnet.ac.in</p> <p>Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. Criteria for continuous evaluation may be Assignment or/and Presentation or/and unit test or/and Attendance etc.</p>		

Programme: B.Com.		Year: Third	Semester: Sixth
Subject: Commerce			
Course Code: BC-605		Course Title: Advertising & Sales Management	
Course outcomes: The objective of this paper is to familiarize the students with the basic concepts, tools and techniques of advertising used in marketing.			
Credits: 5		Core Compulsory / Elective: Elective	
Max. Marks: 25+75			
Total No. of Lectures: 75			
Unit	Topics	No. of Lectures	
I	Introduction Advertising- meaning, nature and importance of advertising, types and objectives. Audience selection; Setting of advertising budget; determinants and major methods.	15	
II	Media Decisions Major media types- their merits and demerits; Advertising through internet and interactive media- Issues and considerations; factors influencing media choice; media selection, media scheduling.	15	
III	Organisational Arrangements a) Advertising agency: Role, types and selection of advertising agency; Reasons for evaluating advertising agencies. b) Social, ethical and legal aspects of advertising in India; recent developments and issues in advertising.	15	
IV	Sales Management: Definition & Objective, Theories of Selling, Personal Selling Process the Sales Organization: Purpose & types, Techniques for setting up a Sales Organization, Role & Responsibilities of a Sales Manager	15	
V	Sales Force Management: Recruitment, Selection & Training Controlling using Territories & Quotas, Sales Meetings & Contests, Evaluation & Supervision of Salesperson	15	
Suggested Readings:			
<ol style="list-style-type: none"> 1. Belch and Belch. <i>Advertising and Promotion</i>. Tata McGraw Hill Co. 2. Sharma, kavita. <i>Advertising: Planning and Decision Making</i>. Taxmann publication Pvt. Ltd. 3. Mahajan, J.P. and Ramki. <i>Advertising and Brand management</i>. New Delhi: Ane Books Pvt Ltd. 4. Burnett, Wells and Moriatty. <i>Advertising: Principles and Practice</i>. Pearson Education 5. Shimp, Terence A. <i>Advertising and Promotion: An IMC Approach</i>. South Western, Cengage Learning. 6. O'Guinn. <i>Advertising and Promotion: An Integrated Brand approach</i>, Cengage Learning. Belch, MA & Belch GE – Advertising and Promotion, An Integrated Marketing Communications Perspective, Sixth Edition, Tata McGraw Hill 6. Manendra Mohan, Advertising Management, Concept and Cases, Tata McGraw Hill Publication. 7. Rajeev Batra, John G. Myers & David A. Aaker, Advertising Management, Pearson Publication 8. जैन डॉ. एस.सी., विपणन प्रबंध, साहित्य भवन पब्लिकेशन, आगरा 9. Dr. S.C. Jain and Neeraj Kumar Singh : <i>Selling and Advertising</i>; Sahitya Bhawan Publications, Agra (Hindi). 10. K. Jain and P. Mahajan : <i>Selling and Advertising</i>; Sahitya Bhawan Publications, Agra (English). 			
Note: Latest edition of text books may be used.			
Suggested online link: www.ignou.ac.in, www.swayam.gov.in, www.inflibnet.ac.in			
Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. Criteria for continuous evaluation may be Assignment or/and Presentation or/and unit test or/and Attendance etc.			