

Bachelor of Commerce (B.Com)

Open and Distance Learning



**PROGRAMME PROJECT REPORT
(PPR)**

Chhatrapati Shahu Ji Maharaj University

Kanpur

(Category-1 and NAAC A++ University)

About the programme

The Bachelor of Commerce (B.Com.) Open and Distance Learning (ODL) programme offered by Chhatrapati Shahu Ji Maharaj University, Kanpur allowing students to study remotely without the need to attend traditional in-person classes. These programs are often designed to accommodate the needs of working professionals or individuals who are unable to commit to a full-time, on-campus program due to various reasons such as job commitments, family responsibilities, or geographical constraints. CSJM University, a category-1 and NAAC A++ university is offering those students a best and easy path to develop their skills. The university has experienced faculty members, excellent Library, and other modern facilities to provide a proper learning environment to the students. This programme is very well received by the industry. This is a 3 years of 6 semester programme. This programme is designed to provide a strong practical understanding of the principles and theories necessary to succeed in businesses and focuses on imparting to students the ability to demonstrate leadership, understand human relationships, and problem Solving abilities essential for success in any business endeavor.

Vision of the University

To enlighten and empower humanity by nurturing future leaders and change agents for universal development and societal transformation.

Mission of the University

To work towards sustainable excellence in global standards of academia, technology -centric learning, robust research ecosystem, institutional distinctiveness and harmonious social diversity.

I. Mission & Objective of B.COM. Programme:

1. Mission Statement:

To provide a comprehensive and innovative B.COM. programs aim to prepare students for success in the business world by equipping them with relevant knowledge, skills, and competencies. The mission is to foster not only academic growth but also personal and professional development. This may include opportunities for internships, industry partnerships, and career services support.

2. Programme Objectives:

- 1. Accessibility:** To provide access to high-quality business education to individuals who are unable to attend traditional on-campus programs due to geographical constraints, work commitments, or personal circumstances.
- 2. Flexibility:** To offer flexible scheduling options that accommodate the diverse needs of distance learners, allowing them to balance their studies with work, family, and other responsibilities.
- 3. Engagement:** To foster active engagement and ODL elaboration among students, instructors, and course content through the effective use of Open and Distance Learning (ODL) technologies, discussion forums, virtual classrooms, and interactive multimedia resources.
- 4. Skill Development:** To develop students' analytical, critical thinking, problem-solving, communication, and teamwork skills, which are essential for success in the business world.
- 5. TECHNOLOGIES Proficiency:** To enhance students' proficiency in using digital to ODL s and technologies for business applications, including but not limited to Open and Distance Learning (ODL) platforms, data analysis software, and communication to ODLs.

- 6. Global Perspective:** To provide students with a global perspective on business by exploring international markets, cultures, and economic systems, and understanding the implications of globalization on business operations.
- 7. Career Readiness:** To prepare students for entry-level positions in various sectors of the business world or for further education at the graduate level, by offering career development resources, internships, and networking opportunities.
- 8. Continuous Improvement:** To continuously evaluate and improve the program based on feedback from students, instructors, employers, and industry trends, ensuring that it remains relevant and effective in meeting the needs of learners and the demands of the business environment.

Program Outcomes (POs) for a Bachelor of Commerce (B.Com) program typically focus on the skills, knowledge, and abilities students are expected to acquire by the time they graduate.

- 1. Understanding of Business Concepts:** Graduates should demonstrate a comprehensive understanding of fundamental business concepts such as accounting, finance, marketing, management, and economics.
- 2. Analytical and Critical Thinking Skills:** Graduates should possess the ability to analyze complex business situations, evaluate alternatives, and make informed decisions using critical thinking skills.
- 3. Communication Skills:** Graduates should be proficient in written and oral communication, able to effectively convey ideas, information, and recommendations to various stakeholders in a business context.
- 4. Quantitative Skills:** Graduates should have a strong foundation in quantitative methods and be able to apply mathematical and statistical techniques to solve business problems and interpret data.
- 5. Ethical and Social Responsibility:** Graduates should understand the ethical implications of business decisions and demonstrate a commitment to socially responsible business practices.
- 6. Global Perspective:** Graduates should be aware of the global business environment and understand how cultural, political, and economic factors influence business operations and strategies.
- 7. Technology Proficiency:** Graduates should be proficient in using technology and business software applications relevant to their field, such as accounting software, data analytics tools, and enterprise resource planning (ERP) systems.
- 8. Teamwork and Collaboration:** Graduates should be able to work effectively as part of a team, demonstrating the ability to collaborate with others, resolve conflicts, and achieve common goals.
- 9. Entrepreneurial Mindset:** Graduates should possess an entrepreneurial mindset, with the ability to identify opportunities, take initiative, and innovate within a business context.
- 10. Lifelong Learning and Professional Development:** Graduates should recognize the importance of continuous learning and professional development, demonstrating the ability to adapt to changing business environments and pursue further education or certifications as needed.

These outcomes collectively prepare B.Com graduates for diverse career paths in fields such as accounting, finance, marketing, human resources, and management, as well as for advanced studies in business or related disciplines.

II. Relevance of B.COM. Programme in Chhatrapati Shahu Ji Maharaj University Kanpur's Mission and Objectives:

Bachelor of Commerce (B.COM.) program with the mission and objectives of Chhatrapati Shahu Ji Maharaj

University, Kanpur, it's essential to consider how the program contributes to the university's overarching goals and values. Here's how the relevance of a B.COM. program could be articulated in relation to the mission and objectives of the university:

1. Promoting Access to Education: B.COM. program can play a vital role in reaching a diverse student population by offering flexible learning options, including distance and online education. This ensures that aspiring business professionals from different backgrounds and locations can access quality education.

2. Preparing Students for Careers and Leadership: B.COM. program can fulfill this objective by equipping students with essential business knowledge, skills, and competencies through a well-rounded curriculum, internships, industry partnerships, and career development resources.

3. Emphasizing Research: B.COM. program can encourage faculty and student research projects that contribute to the advancement of knowledge in business-related fields. This fosters a culture of inquiry, critical thinking, and intellectual curiosity among students and faculty members.

B.COM. program with the mission and objectives of Chhatrapati Shahu Ji Maharaj University, Kanpur, it not only enhances the relevance and effectiveness of the program but also strengthens the overall impact of the university in serving its stakeholders and society at large.

III. Nature of prospective target group of learners:

The prospective target group of learners for a Bachelor of Commerce (B.COM.) program can vary depending on factors such as the program's focus, delivery mode, and institutional context. However, there are several common characteristics and attributes that are often associated with the typical demographic profile of B.COM. students:

1. Secondary Education Graduates: Many B.COM. programs attract students who have recently completed secondary education and are seeking to pursue undergraduate studies in business. These students often have a strong academic background and are motivated to obtain a degree that will prepare them for a career in business or related fields.

2. Career Aspirations: Prospective B.COM. students typically have a keen interest in pursuing careers in business, management, finance, marketing, entrepreneurship, or other related areas. They may have specific career goals in mind, such as starting their own business, climbing the corporate ladder, or working in a specialized field within the business sector.

3. Motivated and Ambitious: B.COM. students are often characterized by their ambition, motivation, and drive to succeed. They are willing to put in the effort required to excel academically and take advantage of opportunities for professional development and networking.

4. Diverse Backgrounds: B.COM. programs often attract students from diverse cultural, ethnic, and socioeconomic backgrounds. This diversity enriches the learning environment and provides students with opportunities to interact with peers from different perspectives and experiences.

5. Entrepreneurial Spirit: Some prospective B.COM. students may have an entrepreneurial spirit and aspirations to start their own businesses or ventures. They are interested in learning about business concepts, strategies, and practices that will help them succeed as entrepreneurs.

IV. Appropriateness of program to be conducted in Open and Distance Learning (ODL) mode to acquire specific skills and competence:

Conducting a Bachelor of Commerce (B.COM.) program in Open and Distance Learning (ODL) mode can be highly appropriate for acquiring specific skills and competencies, particularly for learners who require flexibility, accessibility, and personalized learning experiences. Here's why the ODL mode can be beneficial for acquiring skills and competence in a B.COM. program:

1. Flexibility: ODL programs offer learners the flexibility to study at their own pace and convenience. This flexibility is particularly valuable for individuals who may have work commitments, family responsibilities, or other constraints that make attending traditional on-campus classes challenging. As a result, learners can balance their studies with other commitments, allowing them to acquire skills and competence in a B.COM. program without disrupting their personal or professional lives.

2. Accessibility: ODL programs make education more accessible to a broader range of learners, including those who are geographically located or unable to attend traditional on-campus classes due to mobility issues or other barriers. By removing geographical constraints, ODL programs enable learners from diverse backgrounds and locations to participate in a B.COM. program and acquire the skills and competence needed for success in the business world.

3. Personalized Learning: Learners can access a variety of resources, including multimedia content, online lectures, discussion forums, and interactive simulations, tailored to their individual learning styles and preferences. This personalized approach can enhance engagement, comprehension, and retention of key concepts and skills in the B.COM. program.

4. Self-Directed Learning Skills: ODL programs promote the development of self-directed learning skills, including time management, organization, and self-motivation. Learners in a B.COM. program conducted in ODL mode take greater responsibility for their learning journey, setting goals, managing their study schedules, and seeking out resources to enhance their skills and competence. These self-directed learning skills are highly valuable in the dynamic and rapidly changing business environment.

5. Cost Effectiveness: ODL programs often offer cost-effective alternatives to traditional on-campus education, as they eliminate the need for expenses such as commuting, accommodation, and campus facilities. This affordability makes acquiring skills and competence in a B.COM. program more accessible to learners from diverse socioeconomic backgrounds, thereby promoting inclusivity and equity in education.

Overall, conducting a B.COM. program in Open and Distance Learning (ODL) mode can be highly appropriate for acquiring specific skills and competencies, offering flexibility, accessibility, personalized learning experiences, self-directed learning skills, and cost-effectiveness. These advantages make ODL programs an attractive option for learners seeking to acquire business knowledge and skills while balancing their personal and professional commitments.

V. Instructional Design of Open and Distance Learning (ODL) mode to acquire specific skills and competence:

A. Curriculum Design:

The curriculum of the B.COM. program, designed with the help of industry expertise, Bloom's taxonomy and

faculty knowledge, provides students with a comprehensive and up-to-date education in the field of business administration. By incorporating the latest industry knowledge and trends, the curriculum ensures that students are prepared for the demands of the modern business world. Bloom's Taxonomy is used to build learning objectives that focus on developing higher order thinking skills, such as critical analysis, problem solving, and evaluation, which helps students gain a deeper understanding of business concepts. The expertise and subject knowledge of faculty adds depth and breadth to the curriculum, providing students with the tools they need to succeed in their future careers. With a strong emphasis on practical learning and real-world applications, the curriculum of the B.COM. equips students with the skills and knowledge needed to succeed in today's competitive business environment.

Year	Sem.	Course Code	Paper Title	Theory/Practical	Credits
1	I	C010101T	Business Organisation	Theory	6
		C010102T	Business Statistics	Theory	6
		C010103T	Business Communication	Theory	6
		C010104T	Introduction to Computer Application	Theory	6
1	II	C010201T	Business Management	Theory	6
		C010202T	Financial Accounting	Theory	4
		C010204T	Essentials of E-Commerce	Theory	6
		C010205T	Business Economics	Theory	6
2	III	C010301T	Company Law	Theory	6
		C010302T	Cost Accounting	Theory	6
		C010303T	Business Regulatory Framework	Theory	6
		C010304T	Inventory Management	Theory	6
2	IV	C010401T	Income Tax Law and Accounts	Theory	6
		C010402T	Fundamentals of Marketing	Theory	4
		C010404T	Fundamentals of Entrepreneurship	Theory	6
		C010405T	Tourism and Travel Management	Theory	6
3	V	C010501T	Corporate Accounting	Theory	5
		C010502T	Goods and Services Tax	Theory	5
		C010503T	Business Finance	Theory	5
		C010504T	Principles and Practices of Insurance	Theory	5
		C010505T	Monetary Theory and Banking in India	Theory	5
3	VI	C010601T	Accounting for Managers	Theory	5
		C010602T	Auditing	Theory	5
		C010603R	Comprehensive Viva	Viva	5
		C010604T	Financial Institutions and Market	Theory	5
		C010605T	Human Resource Management	Theory	5
		C010606T	Business Ethics and Corporate Governance	Theory	5

A. Detailed Syllabus - Annexure-1

B. Duration of the Programme: 03 years; divided into 06 semesters.

C. Faculty and Support Staff requirement:

Academic Staff

1-Programme Coordinator, 1- Course Coordinator, 1-Course Mentor per batch of 50 students

D. Instructional Delivery mechanisms & Identification of Media

The methodology of instruction in this course will be different from that of the other conventional (regular / physical) courses run in the University. A student-centric and student-convenient approach is required in the online courses. This is also important because learning/instruction is imparted through print and/or audio-visual media rather than face-to-face communication.

E. Self-learning materials (SLM) should be developed in print media.

- a. Self-Learning Materials (SLM), in print media, shall be developed.
- b. SLM would be self-explanatory, self-contained, self-directed, self-motivating and self-evaluating.
- c. There shall be a description of the credit value of each module or unit in the course.
- d. There shall be clear guidelines on academic integrity and netiquette (internet etiquette) expectations regarding activities, discussions and plagiarism.
- e. The level and style of presentation and language should be simple and appropriate to facilitate e-learning.
- f. The content must be interactive with the appropriate use of graphics, animations/simulations, etc. to keep students interested.

F. Student support service systems

The main goal of student support service systems is to promote independent or independent study. Study among distance learners in the absence of regular face-to-face teaching. All the time Educational support will be provided to students. Support will be available all the time in the following areas:

- Information, tips and advice about the programme.
- Advice before admission, during admission, and after admission.
- Introduction for new students.
- Provide academic advising schedules and practice schedules.
- Evaluate students and exchange feedback.
- Support with other academic and administrative inquiries such as registration and examination Rating, comments, etc.

VI. Procedure for Admissions, Curriculum Transaction and Evaluation

The purpose of online education is to provide flexible learning opportunities to students to attain qualification, wherever learners are not able to attend the regular classroom teaching.

A. Procedure for Admission

10+2 from recognized board or equivalent qualification as recognized by Association of Indian Universities (AIU) or other competent body in any discipline.

B. Curriculum Transaction and Evaluation

The marking is divided into two parts:

- A. For continuous internal assessment (CIA) through projects and assignment writings, and
- B. For end semester evaluation through offline examination.

VII. Library Resources:

Online Study Material and its availability is one most identified concern for the students to have access to online course material and resources.

VIII. Cost estimate of the program and the provisions

Suggested Fee for B.COM. program is as per the CSJM University norms.

IX. Quality Assurance Mechanism and Programme Learning Outcomes:

A. Quality Assurance Mechanism:

The online and distance B.COM. program is agreed to the latest pedagogies and prepares you for many contours your professional life might take.

The key points which make our offered programme much better in terms evaluation criteria:

- I.** The programme is being offered by NAAC A++ ranked Chhatrapati shahu Ji Maharaj University, Kanpur.
- II.** Highly qualified faculty who bring professional experience into the classroom.
- III.** Relevant courses those are immediately applicable to the workplace.
- IV.** Dedicated student support services.
- V.** Flexible ways to learn.

B. Programme Learning Outcomes:

1. Graduates of this degree will be able to demonstrate their skills in Business Communication, Business Statistics, Marketing Management, Finance, Organizational Behaviour, Human Resource Management, International Business, Business Analytics etc.
2. The Curricular and Extra-curricular activities are designed in a way to ensure that the students receive a holistic understanding of managing business across globe through the curriculum.
3. Graduates of this degree will be able to take critical decisions in the organization they are associated or in their own venture.

Annexure-1

B.COM. Syllabus

Open and Distance

Learning (ODL)

Programme

Programme: B.Com.	Year: First	Semester: First
Subject: Commerce		
Course Code: C010101T	Course Title: Business Organization	

Course outcomes:

After completing this course a student will have:

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

Credits: 6	Core Compulsory / Elective: Compulsory
Max. Marks: 25+75	Min. Passing Marks: 10+25

Blocks	Units
Block I Introduction to Business	Unit I -Business: Concept Unit II -Classification of Business Activities. Unit-III - Evolution of Business Organisation. Unit—IV - Modern Business and their Characteristics.
Block II Forms of Business	Unit I - Promotion of Business Unit II -Forms of Business Organisation Unit III -Difference between Private and Public Company Unit IV -Concept of One Person Company.
Block III Plant Location and Layout	Unit I -Plant Location Unit II -Plant Layout Unit III -Size of Business Unit Unit IV -Optimum Size
Block IV Business Combination	Unit I -Business Combination Unit II -Forms and Kinds of Business Unit III -Combination Unit IV -Difference between Rationalisation and Nationalisation.

Suggested Readings:

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

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

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

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

Programme: B.Com.	Year: First	Semester: First
Subject: Commerce		
Course Code: C010102T	Course Title: Business Statistics	
Course outcomes: The purpose of this paper is to inculcate and analytical ability among the students.		
Credits: 6		Core Compulsory / Elective: Compulsory
Max. Marks: 25+75		Min. Passing Marks:10+25
Blocks	Units	
Block I Introduction to Statistics	Unit I-Indian Statistics Unit II-Introduction to Statistics Unit III-Collection of Data Unit IV-Tabulation of Data	
Block II Measures of Central Tendency	Unit I-Measures of Central Tendency Unit II-Dispersion Unit III-Co-efficient of Variation and Variance Unit IV-Test of Skewness and Dispersion,	
Block III Correlation	Unit I-Correlation Unit II- Methods- Scatter Diagram, Unit III-Karl Pearson's Coefficient of Correlation, Unit IV-Spearman's Rank Coefficient of Correlation.	
Block IV Index Number Interpolation And Extrapolation	Unit I-Index Number Unit II-Consumer Price Index Number, Unit III-Analysis of Time Series Unit IV-Interpolation and Extrapolation	
Suggested Readings:		
1. Heinz, Kohler: Statistics for Business & Economics, HarperCollins;		
2. Gupta, S.C. Fundamental of Statistics, Himalaya Publication.		
3. Sharma J.K., Business Statistics, Pearson Education.		
4. Gupta S.P. & Gupta Archana, Elementary Statistics, (English and Hindi) Sultan Chand & Sons, New Delhi.		
Note: Latest edition of the text books should be used.		
This course can be opted as an elective by the students of following subjects: Open for all		
Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:		

Programme: B.Com.	Year: First	Semester: First
Subject: Commerce		
Course Code: C010103T	Course Title: Business Communication	
Course outcomes: To acquire skills in reading, writing, comprehension and communication, and also to use electronic media for business communication.		
Credits: 6	Core Compulsory / Elective: Elective	
Max. Marks: 25+75	Min. Passing Marks:10+25	
Blocks	Units	
Block I Introduction Of Communication	Unit I -Introduction Process and Importance of Communication Unit II -Barriers to Communication Unit III -Role, effects and advantages of technology Unit IV -Strategic importance of e-communication.	
Block II NON-Verbal Communication	Unit I -NON-Verbal Aspects of Communicating Unit II -Effective Listening Unit III -Interviewing skills Unit IV -Modern forms of communicating	
Block III Business language	Unit I -Business language and presentation Unit II -Oral Presentation Unit III -Writing skills Unit IV -Office Correspondence	
Block IV Report Writing	Unit I -Report Writing Unit II -Identify the steps of report writing Unit III - Determine the process of writing a report Unit IV -Diagrams and charts in writing report	

Suggested Readings:

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

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

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

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

Programme: B.Com.	Year: First	Semester: First
Subject: Commerce		
Course Code: C010104T	Course Title: Introduction to Computer Application	
Course outcomes: The objective of this course is to provide basic knowledge of computer, DBMS, data base language and word processing.		
Credits: 6	Core Compulsory / Elective: Elective	
Max. Marks: 25+75	Min. Passing Marks:10+25	
Blocks	Units	
Block I Introduction of Computer	Unit I- Introduction of Computer Unit II- Indian computing Environment Unit III- Generations of computer and computer languages; Unit IV- Disk Operating system and windows:	
Block II Data Base Management Systems	Unit I- Relevance of Data Base Management Systems Unit II- DBMS system Network, Unit III- Hierarchical and relational database, Unit IV- Application of DBMS systems.	
Block III Data Base Language	Unit I- Data Base Language Unit II- Data Hierarchy and Data file structure, Unit III- Programme development cycle Unit IV- Management of data,	
Block IV Word Processing	Unit I- Word processing Unit II- Role of word processing in creating of document, Unit III- Editing, formatting and printing document using tools such as spelling checks, Unit IV- Data Communication Networking- LAN& WANS.	
Suggested Readings:		
<ol style="list-style-type: none"> Gill, N. S, "Handbook of Computer Fundamentals", Khanna Publishing House, Delhi Shrivastava" Fundamental of Computer& Information Systems" (Wiley Dreamtech) Leon A and Leon M ., " Introduction to Computers" (Vikas, 1st Edition). R.S. Salaria, "Computer Fundamentals", Khanna Publishing House, Delhi. Norton P., "Introduction to Computers", (TATA McGraw Hill) Leon "Fundamentals of Information Technology", (Vikas) Ravichandran, A., "Computers Today", Khanna Publishing House, Delhi. Sinha, P.K., "Computer Fundamental", BPB Publications (Hindi and English) Laudon & Laudon, "Management Information System" Note- Latest edition of the text books should be used. 		

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

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

Programme: B.Com.	Year: First	Semester: Second
Subject: Commerce		
Course Code: C010201T	Course Title: Business Management	
<p>Course outcomes:</p> <p>After completing this course a student will have:</p> <ul style="list-style-type: none"> ✓ Ability to understand the concept of Business Management along with the basic laws and norms of Business Management. ✓ Ability to understand the terminologies associated with the field of Business Management and control along with their relevance. ✓ Ability to identify the appropriate method and techniques of Business Management for solving different problems. ✓ Ability to apply basic Business Management principles to solve business and industry related problems. <p>Ability to understand the concept of Planning, Organising, Direction, Motivation and Control etc.</p>		
Credits: 6		Core Compulsory / Elective: Compulsory
Max. Marks: 25+75		Min. Passing Marks: 10+25
Blocks	Units	
Block I Introduction of Management	Unit I- Discuss the Management Practices in Indian “Vedas”. Unit II- Managerial Roles (Mintzberg); Unit III- An overview of functional areas of Management; Unit IV- Development of Management Thought	
Block II Planning Decision Making Organisation	Unit I- Planning Unit II- Decision Making Unit III- Organisation Unit IV- Centralization and Decentralization.	

Block III Direction Communication	Unit I- Direction Unit II- Communication Unit III- Management of Change Unit IV- Resistance to Change
Block IV Controlling Motivation Leadership	Unit I- Controlling Unit II- Motivation Unit III- Financial and Non-Financial Incentives. Unit IV- Leadership

Suggested Readings:

1. Gupta, C.B., “Business Organisation”, Mayur Publication, (2014).
2. Singh, B.P., Chhabra, T.N., “An Introduction to Business Organisation & Management”, Kitab Mahal, (2014).
3. Sherlekar, S.A. and Sherlekar, V.S, “Modern Business Organization & Management Systems Approach Mumbai”, Himalaya Publishing House, (2000).
4. Bhusan Y. K., “Business Organization”, Sultan Chand & Sons, (1970).
5. Jagdish Prakash, “Business Organization and Management”, Kitab Mahal publishers, (1997).
6. Agarwal K.K., “Business Organisation and Management”.
7. Joshi, G.L., “Vyavasayik Sanghathan Evam Prabandha”.
8. Prasad, Jagdish, “Vyavasayik Sanghathan Evam Prabandha”.
9. Shukla, Sudhir, “Vyavasayik Sanghathan Evam Prabandha”.
10. Shukla, Sudhir, “Management Concept & Principles”.
11. Yadav, Pankaj, Business Management, Neel Kamal Prakashan, Delehi Note-

Latest edition of the text books should be used.

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

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

Programme: B.Com.	Year: First	Semester: Second
Subject: Commerce		
Course Code: C010202T	Course Title: Financial Accounting	
Course outcomes: The objective of this paper is to help students to acquire conceptual knowledge of fundamentals of accounting and to impart skills for recording various kinds of business transactions.		
Credits: 4	Core Compulsory / Elective: Compulsory	
Max. Marks:	Min. Passing Marks:	
Blocks	Units	
Block I Introduction of Accounting	Unit I- Nature and scope of Accounting Unit II- Concepts and Conventions Unit III- Accounting Mechanics: Double Entry System, Unit IV- Profit and Loss A/c, Balance Sheet,	
Block II Royalty Accounts Hire Purchase Account Installment Payment System	Unit I- Royalty Accounts Unit II- Hire Purchase Account Unit III- Installment Payment System Unit IV- Interest suspense account.	
Block III Branch Accounts Insurance Claim	Unit I- Branch Accounts Unit II- Classification of Branches, Unit III- Accounting of Branch Accounts Unit IV- Computation of Insurance Claim	
Block IV Insolvency Accounts Voyage Accounts	Unit I- Insolvency Accounts Unit II- Circumstances of Insolvency Unit III- Preparation of Statement of Affairs Unit IV- Voyage Accounts	

Suggested Readings:

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

9. Shukla, M.C., “Advanced Accounting”, Sultan Chand & Sons, (2010)
10. Babu, Deepak, Financial accounting, Navyug Sahitya Sadan, Agra Note-

Latest edition of the text books should be used.

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

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

Programme: B.Com.	Year: First	Semester: Second
Subject: Commerce		
Course Code: C010204T	Course Title: Essentials of E-commerce	
Course outcomes: This course is to familiarize the student with the basics of ecommerce and to comprehend its potential.		
Credits: 6	Core Compulsory / Elective: Elective	
Max. Marks: 25+75	Min. Passing Marks:10+25	
Blocks	Units	
Block I Internet and Commerce	Unit I Internet and Commerce Unit II Benefits of E-Commerce , Unit III Consumers, And Society; Unit IV Limitation of E-Commerce.	
Block II Application in B2C	Unit I Application in B2C Unit II Products in B2C Unit III Online Travel Unit IV Online Stock Trading	
Block III Application in B2B	Unit I Application in B2B Unit II Key Technologies for B2B, Unit III Buyer Oriented Marketplace Unit IV Just in Time Delivery in B2B.	
Block IV Applications in Governance	Unit I Applications in Governance Unit II E Governance Unit III Business-To-Government Unit IV E-Governance Models	
Suggested Readings:		
1. Pt Joseph Of ECommerce Are Indian Perspective Php Learning Private Limited		
2. Nidhi Dhawan Introduction To E-Commerce International Book House Private Limited		
3. Agarwal Kamlesh And And Agarwal Diksha Bridge To The Online To A Front New Delhi India Macmillan India (Hindi and English)		
4. Manali- Danielle Internet And Internet Engineering Tata Mcgraw-Hill New		

Delhi

5. Pandey- Concept Of E-Commerce, S.K. Kataria And Sons(Hindi and English)

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

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

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

Programme: B.Com.	Year: First	Semester: Second
Subject: Commerce		
Course Code: C010205T	Course Title: Business Economics	
Course outcomes: Business Economics objective this course is meant to acquaint the students with the principles of Business Economics as are applicable business.		
Credits: 6	Core Compulsory / Elective: Elective	
Max. Marks: 25+75	Min. Passing Marks:10+25	
Blocks		
Units		
Block I Introduction Of Economics And Law Of Demand	Unit I Famous Economist Unit II Business Economics, Unit III Law Of Demand Unit IV Cross, Elasticity	
Block II Theory Of Cost	Unit I Theory Of Cost Unit II Traditional And Modern Approaches. Unit III Law Of Variable Proportion Unit IV Return To Scale;	
Block III Perfect Competition Monopoly	Unit I Concept of Supply Curve Unit II Monopoly Unit III Monopolistic Competition: Unit IV Price And Output	
Block IV Business Cycle Theory	Unit I Business Cycle: Unit II Marginal Productivity Theory Unit III Theories Of Rent: Unit IV Theories Of Interest	

Suggested Readings: 1. Geetika, “Managerial Economics”, McGraw-Hill Education 2nd Ed.

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

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

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

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

Programme: B.Com.	Year: Second	Semester: Third
Subject: Commerce		
Course Code: C010301T	Course Title: Company Law	
Course outcomes: The objective of this course is to provide basic knowledge of the provisions of the Companies Act 2013 along with relevant cases.		
Credits: 6	Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75	Min. Passing Marks:10+25	
Blocks	Units	
Block I Indian Companies Act 2013	Unit I Indian Companies Act 2013 Unit II Public Companies and Private Company's Unit III Formation, of Companies, Unit IV Memorandum Of Association; and Article Of Association; Prospectus.	
Block II Shares	Unit I Shares Unit II Modes Of Acquiring Unit III Transfer And Transmission Unit IV Debentures	
Block III Management	Unit I Directors, Managing Director, Whole Time Director Unit II Appointment, Unit III Duties Unit IV Company Meetings	
Block IV Majority Powers And Minority Rights	Unit I Majority And Minority Rights Unit II Prevention Of Oppression And Management. Unit III Mismanagement, Unit IV Appointment Of Official Liquidator And Duties.	
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 Law House 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 <p>Note- Latest edition of the text books should be used.</p>		
This course can be opted as an elective by the students of following subjects: Open for all		
Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:		

Programme: B.Com.	Year: Second	Semester: Third
Subject: Commerce		
Course Code: C010302T	Course Title: Cost Accounting	
Course outcomes: This course exposes the students to the basic concepts and the tools used in cost accounting.		
Credits: 6	Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75	Min. Passing Marks: 10+25	
Blocks	Units	
Block I Introduction of Cost Accounting	Unit I Introduction: of Cost Accounting, Unit II Installation of Costing System, Unit III Material Unit IV Methods of Pricing Material	
Block II Labour Cost Machine Hour Rate	Unit I Labour: Unit II Methods of Wage Payment Unit III Apportionment and Absorption of Overheads, Unit IV Machine Hour Rate.	
Block III Unit Output Costing Reconciliation Statement	Unit I Unit Output Costing Unit II Preparation of Cost Sheet; Unit III Tender Price. Unit IV Preparation of Reconciliation Statement	
Block IV Process Costing Contract	Unit I Process Costing Unit II Treatment of Joint Product and By-product Unit III Preparation of Contract Account, Unit IV Completed and Uncompleted Contracts;.	
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. Tulsian P.C; Practical Costing: Vikas, New Delhi. 4. Garg A. K.; Cost Accounting: An Analytical Study, Swati Publication, Meerut. 5. Horngren, Charles, Foster and Datar: Cost Accounting - A Managerial Emphasis; Prentice-Hall of India, New Delhi. <p>Note- Latest edition of the text books should be used.</p>		
This course can be opted as an elective by the students of following subjects: Open for all		
Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:		

Programme: B.Com.	Year: Second	Semester: Third
Subject: Commerce		
Course Code: C010303T	Course Title: Business Regulatory Framework	
Course outcomes: The objective of this course is to provide a brief idea about the framework of Indian Contract Act,1872 and Sale of Goods Act,1930.		
Credits: 6		Core Compulsory / Elective: Elective
Max. Marks: 25+75		Min. Passing Marks:10+25
Blocks		
Units		
Block I Indian Contract Act, 1872	Unit I Indian Contract Act, 1872: Unit II Classification; Offer & Acceptance; Unit III Capacity of Parties; Free Consent; Unit IV Consideration; Legality of Objects	
Block II Void Agreements Contingent Contracts	Unit I Void Agreements; Unit II Contingent Contracts; Quasi Contracts; Unit III Remedies for Breach of Contract, Unit IV Indemnity & Guarantee; Bailment & Pledge;	
Block III Sale of Goods Act, 1930	Unit I Sale of Goods Act, 1930: Unit II Conditions & Warranties; Unit III Transfer of Ownership; Unit IV Remedial Measures;	
Block IV Negotiable Instrument Act	Unit I Negotiable Instrument Act Unit II Bill of Exchange, Unit III Crossing of Cheque, Unit IV Dishonour of Cheque	
Suggested Readings:		
1. Kuchal M.C: Business Law; Vikas Publishing House, New Delhi. 2. Chandha P.R: Business Law; Galgotia, New Delhi. 3. Kapoor N.D: Business Law; Sultan Chand & Sons, New Delhi. (Hindi and English) 4. Desai T.R.: Indian Contract Act, Sale of Goods Act and Partnership Act; S.C. Sarkar & Sons Pvt. Ltd., Kolkata. 5. Tulsian, P.C., Business Law, New Delhi, Tata McGraw Hill. 6. Sharma, Sanjeev, Business Regulatory Framework, Jawahar Publication, Agra Note- Latest edition of the text books should be used.		
This course can be opted as an elective by the students of following subjects: Open for all		
Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:		

Programme: B.Com.	Year: Second	Semester: Third
Subject: Commerce		
Course Code: C010304T	Course Title: Inventory Management	
<p>Course outcomes: After completing this course a student will have:</p> <ul style="list-style-type: none"> ✓ Ability to understand the concept of Inventory Management along with the basic laws and axioms of Inventory Management. ✓ Ability to understand the terminologies associated with the field of Inventory management and control along with their relevance. ✓ Ability to identify the appropriate method and techniques of Inventory management for solving different problems. ✓ Ability to apply basic Inventory management principles to solve business and industry related problems. <p>Ability to understand the concept of Working Capital Management, Demand Analysis and Obsolescence.</p>		
Credits: 6		Core Compulsory / Elective: Elective
Max. Marks: 25+75		Min. Passing Marks:10+25
UNITS		
Block I Inventory Management	Unit I Inventory Management Unit II Principles of Inventory Management Unit III Perpetual inventory system, Unit IV Benefits of good Inventory Management.	
Block II Concept and Valuation of Inventory	Unit I Concept and Valuation of Inventory Unit II Need for holding Inventory, Unit III Effects of excess inventory Unit IV Lead Time, Replenishment Methods.	
Block III Management of Working Capital	Unit I Management of Working Capital Unit II Working Capital requirements, Unit III Sources of Working Capital, Unit IV Working Capital Ratio	
Block IV Inventory Control	Unit I Inventory Control Unit II Types of Inventory, Unit III Techniques of Inventory Control Unit IV Disposal of Obsolete and Scrap items, .	

Suggested Readings:

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.

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

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

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

Programme: B.Com.	Year: Second	Semester: Fourth
Subject: Commerce		
Course Code: C010401T	Course Title: Income Tax Law and Accounts	
Course outcomes: It enables the students to know the basics of Income Tax Act and its implications.		
Credits: 6	Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75	Min. Passing Marks:10+25	
Blocks		
UNITS		
Block I Introduction of Tax system and Key Terms	Unit I Introduction of Tax Unit II Important terms Unit III Agricultural Income Unit IV Residence & Tax Liability	
Block II Income Heads I	Unit I Income from Salaries, Unit II Income from House Property. Unit III Profits and Gains of Business and Profession, Unit IV Depreciation.	
Block III Income Heads II AND Deductions	Unit I Capital gains, Unit II Income from Other Sources, Unit III Deductions from Gross Total Income, Unit IV Liability of an Individual.	
Block IV Set off and Clubbing of Income	Unit I Set off and carry forward of losses Unit II Clubbing of Income Unit III Procedure of Assessment Unit IV Advance Payment of Tax	
Suggested Readings:		
<ol style="list-style-type: none"> 1. Singhanai V.K: Students' Guide to Income Tax; Taxmann, Delhi. 2. Mehrotra H.C: Income Tax Law & Accounts; Sahitya Bhawan, Agra. (Hindi and English) 3. Girish Ahuja and Ravi Gupta: Systematic approach to income tax; Sahitya Bhawan Publications, New Delhi. (Hindi and English) 4. Jain, R.K., Income Tax Law and Accounts (Hindi and English), SBPD Publications, Agra <p>Note- Latest edition of the text books should be used.</p>		
This course can be opted as an elective by the students of following subjects: Open for all		

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

Programme: B.Com.	Year: Second	Semester: Fourth
Subject: Commerce		
Course Code: C010402T	Course Title: Fundamentals of Marketing	
Course outcomes: The objective of this course is to provide basic knowledge concepts, principles, tools and techniques of marketing.		
Credits: 4	Core Compulsory / Elective: Compulsory	
Max. Marks:	Min. Passing Marks:	
Blocks	UNITS	
Block I Introduction of Marketing	Unit I Introduction Unit II Evolution of marketing Unit III Micro and Macro environmental factors. Unit IV Consumer Behaviour	
Block II Market Selection and Product	Unit I Market Selection Unit II Target market selection; Unit III Product Unit IV Branding	
Block III Pricing and Promotion	Unit I Pricing Unit II Pricing policies Unit III Promotion Unit IV Promotion mix.	
Block IV Distribution And Retailing	Unit I Distribution Unit II Wholesaling and retailing Unit III Retailing: Unit IV retail vending machines Recent developments in marketing	

Suggested Readings:

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

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

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

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

Programme: B.Com.	Year: Second	Semester: Fourth
Subject: Commerce		
Course Code: C010404T	Course Title: Fundamentals of Entrepreneurship	

Course outcomes:

After completing this course a student will have:

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

Credits: **6**

Core Compulsory / Elective: **Elective**

Max. Marks: 25+75

Min. Passing Marks: 10+25

Blocks	UNITS
Blocks I Entrepreneurship	UNIT I Entrepreneurship UNIT II Theories of Entrepreneurship. UNIT III Difference between Entrepreneurship & Entrepreneur. UNIT IV Entrepreneurship & Environment.
Blocks II Entrepreneurship Development Programme (EDP)	UNIT I Entrepreneurship Development Programme (EDP) UNIT II Steps, Outline, . UNIT III Women Entrepreneurship UNIT IV Women Entrepreneur.
Blocks III Promotion of Venture and Project Identification	UNIT I Promotion of a Venture: UNIT II Project Identification UNIT III Project Appraisal UNIT IV Raising of Funds
Blocks IV Small Business And Role of Financial Institutions	UNIT I Small Business UNIT II Importance of Small Business. UNIT III Role of Financial Institutions in Financing of Small Business, . UNIT IV Legal Requirements.

Suggested Readings:

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

Latest edition of the text books should be used.

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

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

Programme: B.Com.	Year: Second	Semester: Fourth
Subject: Commerce		
Course Code: C010405T	Course Title: Tourism and Travel Management	
Course outcomes: The objective of this course is to understand the fundamental concept of Tourism and to familiarize with the significance and emerging trends in tourism.		
Credits: 6	Core Compulsory / Elective: Elective	
Max. Marks: 25+75	Min. Passing Marks: 10+25	
Blocks	UNITS	
Block I Introduction to Travel	UNIT I Introduction to Travel UNIT II Traveler, excursionist UNIT III Classification of tourism and tourists, UNIT IV Growth and Development of Tourism.	
Block II The Modern Tour Industry	UNIT I The Modern Tour Industry UNIT II Independent Package UNIT III Incentive and Convention Tour UNIT IV Specialist Tour Operators:	
Block III Tour Operations and Documentation	UNIT I Tour Operations and Documentation: UNIT II How to set up a Travel Agency UNIT III Travel Documentation UNIT IV VISA- various types and requirements-	
Blocks IV Impact of Tourism and Tourism Organizations	UNIT I Impact of Tourism and Tourism Organizations UNIT II Strategies to overcome UNIT III United Nations World Tourism Organization (UNWTO), UNIT IV International Air Transport Association (IATA),	
Suggested Readings: 1. Bhatia A.K (2003) International Tourism, Sterling Publishers Pvt Ltd, New Delhi. 2. Pran Nath Seth(1997), Successful Tourism Management, Sterling Publishers Pvt Ltd, New Delhi, 3. Ghosh Bishwanth (2000), Tourism & Travel Management, Second Revised Edition Vikas Publishing House Pvt Ltd, New Delhi. Note- Latest edition of the text books should be used.		
This course can be opted as an elective by the students of following subjects: Open for all		
Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:		

Programme: B.Com.	Year: Third	Semester: Fifth
Subject: Commerce		
Course Code: C010501T	Course Title: Corporate Accounting	
Course outcomes: This course enables the student to develop awareness about corporate accounting in conformity with the provisions of company act.		
Credits: 5		Core Compulsory / Elective: Compulsory
Max. Marks: 25+75		Min. Passing Marks:10+25
Blocks	Units	
Block I Shares and Preference shares	Unit I-Shares Unit II-Preference Shares And Equity Shares, Unit III- Share Capital And Its Types. Unit IV-Issues, Forfeiture And ReIssue	
Block II Debentures	Unit I-Debentures Unit II-Profit Prior To Incorporation, Unit III-Profit And Loss Prior To Incorporation. Unit IV-Final Accounts	
Block III Goodwill and shares	Unit I-Valuation Of Goodwill Unit II- Valuation Of Goodwill, Unit II-Valuation Of Shares Unit IV- Methods Of Valuation Of Shares.	
Block IV Amalgamation	Unit I-Amalgamation Of Companies Unit II-Itroduction to Amalgamation, Unit III- Internal Reconstruction Unit IV - Internal And External, Liquidation	
Suggested Readings:		
<ol style="list-style-type: none"> 1. Gupta RL Radhaswami M, Company Accounts Sultan Chand And Company(Hindi and English) 2. Maheshwari SN And Maheshwari SK Corporate Accounting Vikas Publishing (Hindi and English) 3. Shukla SM And Gupta SP Advanced Accountancy Sahitya Bhawan Publication (Hindi and English) 4. Jaiswal K S Corporate Accounting Both English And Hindi Shukla MC Grewal 5. PS And Gupta SC Advanced Accounts S Chand And Company 6. Shukla MB Corporate Accounting Kitab Mahal 7. Babu, Deepak: Corporate Accounting, Navyug Publications, Agra (English and Hindi) 		
Note- Latest edition of the text books should be used.		

Programme: B.Com.	Year: Third	Semester: Fifth
Subject: Commerce		
Course Code: C010502T	Course Title: Goods and Services Tax	
Course outcomes: To provide students with the working knowledge of principles and provisions of GST to understand the relevance of GST in the present Indian tax in scenario and its contribution for economic development.		
Credits: 5		Core Compulsory / Elective: Compulsory
Max. Marks: 25+75		Min. Passing Marks:10+25
Blocks		
Units		
Block I Indirect tax	Unit I- Introduction of Indirect Tax, Unit II-GST Meaning Unit III-Structure Of GST, Unit IV-Important Definition Under GST Act.	
Block II Time of supply,	Unit I-GST Time Of Supply Unit II-Place Of Supply concepts Unit III-Value Of Supply Unit IV- Determination Of GST Liability.	
Block III Input tax credit and payment under GST	Unit I-Introduction of Input Tax Credit ITC Unit II-Payment Under GST Unit III-GST Return:, Unit IV-Assessment Under GST	
Block IV Accounts and records	Unit I-GST- Registration Unit II-Accounts And Records: Unit III-Invoice Unit IV- GST Audit	
Suggested Readings:		
<ol style="list-style-type: none"> 1. Malhotra XE and Agarwal goods and services tax Agra India Sahib Bhawan Publication English and Hindi 2. Agarwal Raj ke advanced handbook on GST background material on model GST law Sahitya Bhawan Publications. 3. Bansal K. M. GST Customer law taxman Publicati on private limited University edition 4. RK Singh PK a bird's eye view of GST Asia law house 5. Singhania VK student's guide to GST and customs law taxman Publication private limited University edition 6. Gupta & Maheshwari, Tyagi Goods and Services Tax, SBPD PUBLISHING HOUSE, AGRA 7. Babu, Deepak: GST: A Revolution on Indian Tax System, ISARA Solutions, Note- Latest edition of the text books should be used. 		

Programme: B.Com.	Year: Third	Semester: Fifth
Subject: Commerce		
Course Code: C010503T	Course Title: Business Finance	
Course outcomes: This course is to help students understand the conceptual framework of Business Finance.		
Credits: 5	Core Compulsory / Elective: Elective	
Max. Marks: 25+75	Min. Passing Marks: 10+25	
Total No. of Lectures (in hours per week): 75		
Blocks	Units	
Block I Capital Budgeting	Unit I-Introduction to Business Finance Unit II-Finance Function Investment , Financing And Dividend Decisions, Unit III-Capital Budgeting Unit IV-Investment Decisions	
Block II Cost of Capital	Unit I-Cost Of Capital Unit II-Calculation Of Cost Of Debt Unit III-Cost Of Capital, Unit IV-Capitalization- Meaning, Overcapitalization.	
Block III Dividend policies	Unit I-Dividend Policies Unit II- Dividend Models Unit III-Different types of Sources Of Funds Unit IV-Working Capital.	
Block IV Time value	Unit I-Time value of Money Unit II-Capital Market Unit III-(B) Secondary Market Functions Unit IV- Indian Money Markets structure	

Suggested Readings:

1. Avadhani V A Financial System
2. Bhalla VK Modern Working Capital Management
3. Chandra Prasanna Financial Management Theory And Practices
4. Khan NY And Jain PK Financial Management Tax And Problems
5. Pandey I M Financial Management

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

Programme: B.Com.	Year: Third	Semester: Fifth
Subject: Commerce		
Course Code: C010504T	Course Title: Principles and Practices of Insurance	
<p>Course outcomes: After completing this course a student will have:</p> <ul style="list-style-type: none"> ✓ Ability to understand the concept of Insurance along with the basic laws and practices of Insurance. ✓ Ability to understand the terminologies associated with the field of Insurance and control along with their relevance. ✓ Ability to identify the appropriate method and types of Insurance for solving different problems. ✓ Ability to apply basic Insurance principles to solve business and industry related problems. <p>Ability to understand the concept of Life, Marine and Fire Insurance.</p>		
Credits: 5		Core Compulsory / Elective: Elective
Max. Marks: 25+75		Min. Passing Marks:10+25
Blocks		
Units		
Block I Risk and Insurance	Unit I -Risk: Meaning, Types, Causes, Unit II -Methods of Handling Risks. Unit III -Insurance Unit IV -Basic concepts of Insurance,	
Block II Life Insurance	Unit I -Life Insurance Unit II -Essentials of Life Insurance Contract Unit III -Procedure of Life Insurance Unit IV - Life Insurance Corporation	
Block III Marine Insurance	Unit I -Introduction of Marine Insurance Unit II -Characteristics of Marine Insurance, Unit III - Contract, Types of Marine Policies, Unit IV - Main Clauses in Marine Policies	
Block IV Fire Insurance	Unit I -Fire Insurance Unit II - Fire Insurance Contract, Unit III - Fire Insurance Policy & Procedure. Unit IV -Motor Insurance,	

Suggested Readings:

- 1-Mishra M.N., Insurance- Principles & Practice.
- 2- Gupta O.S., Life Insurance.
- 3- Vinayakam, M. Radhaswami & Vasudevam, Insurance- Principles & Practice.
- 4- Kothari & Bhall, Principles & Practice of Insurance.
- 5- श्रीवास्तव बालचन्द्र, बीमा के तत्व I

Latest edition of the text books should be used.

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

Programme: B.Com.	Year: Third	Semester: Fifth
Subject: Commerce		
Course Code: C010505T	Course Title: Monetary Theory and Banking in India	
Course outcomes: The course expose the students to the working for money and financial system prevailing in India.		
Credits: 5		Core Compulsory / Elective: Elective
Max. Marks: 25+75		Min. Passing Marks:10+25
Block		
Units		
Block I Money	Unit I- Money: Unit II- Importance Of Each Component, Unit III-High Powered Money Unit IV-Financial System	
Block II Indian banking system	Unit I-Indian Banking System Unit II-Commercial Bank and Regional Rural Banks Unit III-Cooperative Bank In India Unit IV-Determination Of Money Supply	
Block III Development banks	Unit I-Development Banks And Other Non-Banking Financial Institution Unit II- Institutional Credit, Unit III-Problem Between The Government And The Commercial Sector, Unit IV-Inter-Sectoral And Inter-Regional Problems,	
Block IV Reserve bank of India	Unit I- Reserve Bank of India Unit II- Monetary Policy Unit III-Interest Rates Unit IV- Inflation .	
Suggested Readings: 1. Saha SK Indian Banking System SBPD Publication (Hindi and English) 2. Deshmukh And Indian Banking System Chandralok Prakashan(Hindi and English) 3. Gupta SB Monetary Planning Of India 4. Khan M Y Indian Financial System Theory And Practice 5. Sengupta A K & Agarwal K Money Market Operations In India Note- Latest edition of the text books should be used.		
This course can be opted as an elective by the students of following subjects: Open for all		

Programme: B.Com.	Year: Third	Semester: Sixth
Subject: Commerce		
Course Code: C010601T	Course Title: Accounting for Mangers	
<p>Course outcomes: After completing this course a student will have:</p> <ul style="list-style-type: none"> ✓ Ability to understand the concept of Managerial Accounting along with the basic forms and norms of Managerial Accounting. ✓ Ability to understand the terminologies associated with the field of Managerial Accounting and control along with their relevance. ✓ Ability to identify the appropriate method and techniques of Managerial Accounting for solving different problems. ✓ Ability to apply basic Managerial Accounting principles to solve business and industry related issues and problems. <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		Min. Passing Marks:10+25
Units		
Blocks	Units	
Block I Management accounting	Unit I- Management Accounting Unit II- Management Accountant Unit III-Financial Statement Analysis and Interpretation Unit IV-Parties Interested in Financial Statement,	
BlockII Ratio analysis	Unit I-Ratio Analysis Unit II- Classification of Ratios Unit III-Fund Flow And Cash Flow Statement Unit IV - Term Fund and Preparation of Fund Flow Statement and Cash Flow Statement (As-3).	
Block III Business budgeting	Unit I- Business Budgeting Unit II-Marginal Costing Unit III-Pricing of Product, make or byDecision Unit IV-Break Even Analysis	

Block IV Standard costing	Unit I-Standard Costing and Variance Analysis Unit II-Types of Variance Analysis Unit III-Reporting to Management Unit IV-Classification of Reports
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Suggested Readings:

1. Homgren, C.T., Gary L. Sundem and William O. Stratton: Introduction to Management Accounting, Prentice Hall of India, Delhi.
2. Homgren , Charles T., George Foster and Srikant M. Dailiar; Cost Accounting; A Managerial Emphasis, Prentice Hall of India, Delhi.
3. Lall, B.M. and I.C. Jain: Cost Accounting: Principles and Practice, Prentice Hall of India, Delhi.
4. Welsch Glenn A., Ronald W. Hilton and Paul N. Gordon Budgeting, Profit Planning and Control, Prentice hall of India, Delhi.
5. Baig Nafees: Cost Accounting, Rajat Publications, New Delhi. Baig Nafees: Management Accounting & Control, Ashish Publishing Home, New Delhi.
6. Sharma R.K. and Gupta S.K.; Management Accounting, Kalyani Publishers, Ludhiyana. (Hindi and English)
7. Lal Jawahar; Managerial Accounting, Himalya Publishing House, New Delhi.
8. Misra, A.K., Management Accounting, (Hindi and English) Navneet Prakashan, Nazibabad.

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

Programme: B.Com.	Year: Third	Semester: Sixth
Subject: Commerce		
Course Code: C010602T	Course Title: Auditing	
Course outcomes: This course aims at imparting knowledge about the principles and methods of auditing and their application.		
Credits: 5	Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75	Min. Passing Marks:10+25	
Blocks	Units	
Block I Auditing	Unit I- Methodology of Accounting Unit II-Audit and Audit Process Unit III-Standard of Auditing Unit IV-Internal Control	
Block II Auditors Approach	Unit I-Audit Procedures Concepts Unit II-Auditor's Approach to statistical sampling, Unit III- Auditors approach to vouchers, Unit IV-Auditor's Report	
Block III Company Auditors	Unit I-Audit of Limited Companies Unit II- Company auditor powers, duties and liabilities as per Company Act 1956, Unit III-Enquiries under Section 227 (IA) Unit IV-Additional matters in the Auditor's Report	
Block IV Auditor of public sector undertaking	Unit I-Audit of Public Sector Undertaking Unit II-Procedure of appointment of Auditors Unit III- Cost Audit: Unit IV- Internal Audit	

Suggested Readings:

1. Gupta Kamal : Contemporary Auditing, TATA Mc Graw, New Delhi.
2. Tandon, B.N. : Principles of Auditing, S. Chand & Company, New Delhi.
3. Pargare Dinkar : Principles and practices of Auditing, Sultan Chand, New Delhi.
4. Sharma, T.R. : Auditing Principles and Problems, Sahitya Bhawan, Agra. (Hindi and English)
5. Yadav, Pankaj, Auditing, Neel Kamal Prakashan, Delhi(Hindi and English)
6. Sharma, Sanjeev, Auditing: MK Publications , Agra (Hindi and English)

Latest edition of the text books should be used.

Programme: B.Com.	Year: Third	Semester: Sixth
Subject: Commerce		
Course Code: C010604T	Course Title: Financial Market Operations	

Course outcomes:

After completing this course a student will have:

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

Credits: 5	Core Compulsory / Elective: Elective
Max. Marks: 25+75	Min. Passing Marks:10+25

Blocks	Units
Block I Financial Markets	Unit I -Financial Markets Unit II-Financial Markets in the Organized Sector Unit III-Structure of Money Market in India Unit IV- Developed Money Market

Block II Capital market	Unit I- Introduction to Capital market Unit II- Instruments of New Issues Unit III- Players and their role in the New Issue Market Unit IV- Defects and Remedies of New Issue Market.		
Block III Secondary market	Unit I- Secondary market Unit II- Public Stock Exchanges Unit III- Functionaries on Stock Exchanges Unit IV- Investor Protection		
Block IV SEBI	Unit I- SEBI Guidelines Unit II- Primary Market Unit III- Secondary Market Unit IV- Protection of investor's interest		

Suggested Readings:

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

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

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

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

Programme: B.Com.	Year: Third	Semester: Sixth
Subject: Commerce		
Course Code: C010605T	Course Title: Human Resource Management	
Course outcomes: The paper aims to develop in the students a proper understanding about human resource management.		
Credits: 5	Core Compulsory / Elective: Elective	
Max. Marks: 25+75	Min. Passing Marks:10+25	

Blocks	Units
Block I Human resource management concepts	Unit I- Human Resource Management Unit II- Role of competencies of HR manager Unit III- Challenges of Human Resource Management Unit IV- VRS work life balance downsizing.
Block II Recruitment and Selection	Unit I- Recruitment & Selection Unit II- Selection Unit III- Training Unit IV- Training Methods
Block III Performane appraisal	Unit I- Employee Compensation Unit II- Job Evaluation. Unit III- Performance Appraisal Unit IV- Quality of Work Life
Block IV Employee welfare	Unit 1- EMPLOYEE WELFARE Unit II- Employee Benefits Unit III- Fringe Benefits Unit IV- Grievance Handling & Discipline

Suggested Readings:

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. Agarwal &Fauzdar, Human Resource ManagementSBPD Publishing House, Agra (English/Hindi)

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

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

Programme : B.Com.	Year: Third	Semester: Sixth
Subject: Commerce		
Course Code: C010606T	Course Title: Business Ethics and Corporate Governance	
Course outcomes: This course seeks to provide knowledge about the concepts, tools, techniques, and relevance of Business Ethics and Corporate Governance in the present changing scenario.		
Credits: 5		Core Compulsory / Elective: Elective
Max. Marks: 25+75		Min. Passing Marks: 10+25
Blocks		
Units		
Block I Business ethics	Unit I-Values Unit II-Loyalty and Ethical Behaviour, Values across Cultures; Unit III-Business Ethics Unit IV-Needs, Ethical Practices in Management.	
Block II Ethical value System	Unit I- Ethical Value System Unit II-Social Contracts Unit III- Professional Codes Unit IV - Ethical Values in different Cultures	
Block III Laws and Ethics	Unit 1- Law and Ethics Unit II- Impact of Laws on Business Ethics; Unit III-Social Responsibilities of Business Unit IV-Fulfilling all National obligations under various Laws	
Block IV Corporate governance	Unit 1- Corporate Governance Unit II-Role of auditors Unit III-Global issues of governance Unit IV-Corporate scams and corporate social responsibility.	
Suggested Readings: <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 Note- Latest edition of the text books should be used. 		
This course can be opted as an elective by the students of following subjects: Open for all		