



Bachelor of Commerce (B.Com.)-Hons

Programme Code: SCW06BCOM-H

PROPOSED SYLLABUS

(As per NEP 2020 Guidelines)



Sunbeam
College for Women

An Autonomous Post Graduate College
BHAGWANPUR, VARANASI-221005 (U.P.)



Sunbeam College for Women

(B.Com.)- Hons.

Semester-wise Titles of the Papers in Commerce (B.Com.)- Hons

First Year B.Com.

Year	Sem.	Course Code	Paper Title	Theory/Practical	Credits	
1	I	BC240101T	Business Organisation	Theory	6	
		BC240102T	Business Statistics	Theory	6	
		Elective Major (Select Any One)				
		BC240103T	Business Communication	Theory	6	
		BC240104T	Introduction to Computer Application	Theory	6	
		Vocational/Skill Development (Select Any One)				
		240105V	Art of Personal Selling	Theory	3	
		240106V	Report Writing and Presentation Skills	Theory	3	
		250108V	Business Modelling using Excel	Theory	3	
		Co-Curricular Course				
		240107C	Food, Nutrition and Hygiene	Theory	2	
Total Credit Points					23	
1	II	BC240201T	Business Management	Theory	6	
		BC240202T	Financial Accounting	Theory	4	
		BC240203P	Computerised Accounting	Practical	2	
		Elective Major (Select Any One)				
		BC240204T	Essentials of E-Commerce	Theory	6	
		BC240205T	Business Economics	Theory	6	
		Minor (Select Any One)				
		240206TM	Business Communication	Theory	4	
		240207TM	Introduction to Computer Application	Theory	4	
		Vocational/Skill Development (Select Any One)				
		240208V	E-Taxation	Theory	3	
		240209V	Raag and Taal	Theory	3	
		240210V	Painting	Theory	3	
		250212V	Python Programming for Analytics	Theory	3	
		Co-Curricular Course				
		240211C	First-Aid and Health	Theory	2	
Total Credit Points					27	

Second Year

2	III	BC250301T	Company Law	Theory	6	
		BC250302T	Cost Accounting	Theory	6	
		Elective Major (Select Any One)				
		BC250303T	Business Law	Theory	6	
		BC250304T	Inventory Management	Theory	6	
		Vocational/Skill Development				
		250305V	Advertising	Theory	3	
		250307V	Machine Learning with Python	Theory	3	
		Co-Curricular Course				
		250306C	Human Values and Environmental Studies	Theory	2	
Total Credit Points					23	
2	IV	BC250401T	Corporate Accounting	Theory	6	
		BC250402T	Fundamentals of Marketing	Theory	4	
		BC250403P	Digital Marketing	Practical	2	
		Elective Major (Select Any One)				
		BC250404T	Fundamentals of Entrepreneurship	Theory	6	
		BC250405T	Tourism and Travel Management	Theory	6	
		Minor				
		250406TM	E-Commerce	Theory	4	
		Vocational/Skill Development (Select Any One)				
		250407V	Business English	Theory	3	
		250408V	Statistical Analysis through SPSS	Theory	3	
		250411V	Data Visualization with Tableau and Power BI	Theory	3	
		Co-Curricular Course				
		250409C	Physical Education and Yoga	Theory	2	
		Internship				
		BC250410SI	Minimum 15 days Summer Training/ Internship/ Apprenticeship in any business enterprise (online/offline)	Training	2	
Total Credit Points					29	

Third Year

3	V	BC260501T	Income Tax Law and Accounts	Theory	5	
		BC260502T	Goods and Services Tax	Theory	5	
		Select any Two				
		BC260503T	Business Finance	Theory	5	
		BC260504T	Principles and Practices of Insurance	Theory	5	
		BC260505T	Monetary Theory and Banking in India	Theory	5	
		Vocational/Skill Development (Select Any One)				
		260508V	Introduction to Graphic Designing	Theory	3	
		260509V	DBMS with SQL	Theory	3	
		Training/Survey				
		BC260506SI	30 days Training or Survey where economic activities are involved	Training	2	
		Co-Curricular Course				
		260507C	Analytic Ability and Digital Awareness	Theory	2	
		Total Credit Points				27
3	VI	BC260601T	Accounting for Managers	Theory	5	
		BC260602T	Auditing	Theory	5	
		BC260603R	Comprehensive Viva	Viva	5	
		Select any One				
		BC260604T	Financial Institutions and Market	Theory	5	
		BC260605T	Human Resource Management	Theory	5	
		BC260606T	Business Ethics and Corporate Governance	Theory	5	
		Vocational/Skill Development (Select Any One)				
		260608V	Basics of Data Analytics using Spreadsheet	Theory	3	
		260609V	Advanced Analytics with Python	Theory	3	
		Co-Curricular Course				
260607C	Communication Skills and Personality Development	Theory	2			
Total Credit Points				25		

Fourth Year

4	VII	MC240101	Accounting for Managerial Decisions	Theory	5	
		MC240102	Financial Management	Theory	5	
		MC240103	Marketing Management	Theory	5	
		MC240104	Human Resource Management	Theory	5	
		* One Elective Paper	Minor Elective (from other Faculty)	Theory	4	
		Note: * Minor Elective from other Faculty: 1. Cyber Security and Artificial Intelligence (Computer Science) (Code: MC240105) 2. E- Commerce (Computer Science) (Code: MC240106) 3. Foundation of Human Behaviour (Psychology) (Code: MC240107)				
Total Credit Points					24	
4	VIII	MC240201	Advanced Statistical Analysis	Theory	5	
		MC240202	Organisational Behaviour	Theory	5	
		Select any Two from the following				
		MC240203	Corporate Tax Planning & Management	Theory	5	
		MC240204	Business Environment	Theory	5	
		MC240205	Sales Management	Theory	5	
		MC240206	Management Training and Development	Theory	5	
		MC240207	Strategic Management	Theory	5	
Total Credit Points					20	

Programme Outcomes

The career options for students pursuing B.Com. (Hons.) Programme is vast and candidates will always have interesting profiles to work at if they play to their strengths. While many B.Com. Hons. students 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 an Honours degree of commerce (B.Com.-H) 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. Hons. 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.

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

Programme: B.Com.	Year: First	Semester: First
Subject: Commerce		
Course Code: BC240101T	Course Title: Business Organization	
Course outcomes: After completing this course a student will have:		
<ul style="list-style-type: none"> ✓ 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		
Total No. of Lectures: 90		
Unit	Topics	No. of Lectures
I	Business: Concept, Meaning, Stages of development of business and significance of business. Dimensions of business (Derek Abell's Dimensional Model) Classification of Business Activities. Meaning, Characteristics of Contemporary business Importance and Objectives of business organization. Difference between Industry and Commerce and Business and Profession, Key Result Areas (KRAs) for setting objectives.	22
II	Promotion of Business: Considerations in Establishing new business. Qualities of a successful businessman. Forms of Business Organisation: Sole Proprietorship, Partnership, Limited Liability Partnership (LLP) Joint Stock Companies & Co-operatives and their characteristics, relative merits and demerits, Difference between Private and Public Company, Concept of One Person Company.	23
III	Plant Location: Concept, Meaning, Importance, Factors Affecting Plant Location. Alfred Weber's and Sargent Florence's Theories of Location. Plant Layout– Meaning, Objectives, Importance, Types and Principles of Layout. Factors Affecting Layout. Size of Business Unit– Criteria for measuring the size and factors affecting the size. Optimum size and factors determining the optimum size.	25
IV	Business Combination: Meaning, Characteristics, Objectives, Causes, Forms and Kinds of Business Combination. Rationalisation: Meaning, Characteristics, Objectives, Principles, Merits and demerits, Difference between Rationalisation and Nationalisation.	20
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" Himalaya Publishing House, Mumbai (2000). 4. Bhusan Y. K., "Business Organization", Sultan Chand & Sons. 5. Prakash, Jagdish, "Business Organisation 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: 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:		
Class Test	(10 marks)	
Quiz/ Seminar/ Project/ Presentation/ Research Orientation Assignment/ Assignments (Charts/ Flora/ Rural Service/ Technology Dissemination/ Excursions/ Lab Visits/ Industrial Training)	(15 marks)	

Programme: B.Com.	Year: First	Semester: First
Subject: Commerce		
Course Code: BC240102T	Course Title: Business Statistics	
Course outcomes: The purpose of this paper is to inculcate 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, Statistical units, Methods of Investigation, Census and Sampling. Collection of Data- Primary and Secondary Data, Editing of Data Classification of data, Frequency Distribution and Statistical Series, Tabulation of Data Diagrammatical and Graphical Presentation of Data.	20
II	Measures of Central Tendency – Mean, Median, Mode, Dispersion – Range, Quartile, Percentile, Quartile Deviation, Mean Deviation, Standard Deviation and its Co- efficient, Co-efficient of Variation and Variance, Test of Skewness and Dispersion, Its Importance, Co-efficient of Skewness.	25
III	Correlation- Meaning, application, types and degree of correlation, Methods- Scatter Diagram, Karl Pearson’s Coefficient of Correlation, Spearman’s Rank Coefficient of Correlation, Concurrent deviation.	25
IV	Index Number: - Meaning, Types and Uses, Methods of constructing Price Index Number, Fixed – Base Method, Chain-Base Method, Base conversion, Base shifting deflating and splicing. Consumer Price Index Number, Fisher’s Ideal Index Number, Reversibility Test- Time and Factor; Analysis of Time Series: -Meaning, Importance and Components of a Time Series. Decomposition of Time Series: - Moving Average Method and Method of Least square.	20
Suggested Readings:		
<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. 		
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:		
Class Test	(10 marks)	
Quiz/ Seminar/ Project/ Presentation/ Research Orientation Assignment/ Assignments (Charts/ Flora/ Rural Service/ Technology Dissemination/ Excursions/ Lab Visits/ Industrial Training)	(15 marks)	

Programme: B.Com.	Year: First	Semester: First
Subject: Commerce		
Course Code: BC240103T	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, Non-Verbal Aspects of Communicating: Body Language, Kinesics, Proxemics, Paralanguage. Different forms of Communication. Barriers to Communication, 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.	22
II	Effective Listening: Types, Stages, Principles of Effective listening, Factors affecting listening exercises, Oral, Written and video sessions, Audience Analysis: Types, Steps and Uses of Audience Analysis. Interviewing skills: Appearing in interviews, Writing resume and letter of application. SWOT Analysis.	21
III	Business Writing and presentation: Importance, Types, Principles of Business Writing, Oral Presentation, Importance, Characteristics, Presentation Plan, Power point presentation, Visual aids. AIDA technique, Notice, Agenda, Minutes, Letter writing (Official, Semi Official and Memorandum). Planning business messages, Rewriting and Editing, First draft and final draft.	31
IV	Report Writing: Identify the types of reports, define the basic format of a report, identify the steps of report writing, write a report meeting the format requirements, determine the process of writing a report, importance of including visuals such as tables, diagrams and charts in writing report, referencing and citation (APA style documentation) in reports.	16

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:

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:

Class Test	(10 marks)
Quiz/ Seminar/ Project/ Presentation/ Research Orientation Assignment/ Assignments (Charts/ Flora/ Rural Service/ Technology Dissemination/ Excursions/ Lab Visits/ Industrial Training)	(15 marks)

Programme: B.Com.	Year: First	Semester: First
Subject: Commerce		
Course Code: BC240104T	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		
Total No. of Lectures: 90		
Unit	Topics	No. of Lectures
I	Computer: An Introduction- Computer in Business, Elements of Computer System Set-up; Indian computing Environment, components of a computer system, Generations of computer and computer languages; Software PC- Software packages-An introduction, Disk Operating system and windows: Number systems and codes.	22
II	Relevance of Data Base Management Systems and Interpretations of Applications; DBMS system Network, Hierarchical and relational database, application of DBMS systems. Introduction to Microsoft Access interface, Creating a new database, Tables, Designing & Creating tables.	21
III	Introduction to word processing, Word processing concepts, Use of Templates and styles, Working with word document : Editing text, Find and replace text, Formatting, Spell check, Autocorrect, Auto-text; Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, header and footer, page break, table of contents, Tables: Inserting, filling and formatting a table; Inserting pictures and Video; Mail Merge (including linking with spreadsheet files as data source); Printing documents; Citations, references and Footnotes. Basic of presentations: Slides, Fonts, Drawing, editing; Inserting: Tables, Images, texts, Symbols, hyperlinking, Media; Design; Transition; Animation; and Slideshow, exporting presentations as PDF handouts and videos.	25
IV	Spreadsheet concepts, managing worksheets; Formatting, conditional formatting, entering data, Editing, and Printing and Protecting worksheets; Handling operators in formula, Project involving multiple spreadsheets, Organizing Charts and graphs; Flash-fill; Working with Multiple worksheets; controlling worksheet views, naming cells and cell ranges. Working with basic function. Data Communication Networking-LAN & WANS.	22
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" <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:		
Class Test	(10 marks)	
Quiz/ Seminar/ Project/ Presentation/ Research Orientation Assignment/ Assignments (Charts/ Flora/ Rural Service/ Technology Dissemination/ Excursions/ Lab Visits/ Industrial Training)	(15 marks)	

Programme : B.Com.		Year: First	Semester: First
Subject: Commerce			
Course Code: 240105V		Course Title: Art of Personal Selling	
Course outcomes: The objective of this course is to develop vocational skill among students regarding art of selling.			
Credits: 3		Vocational / Skill Development	
Max. Marks: 25+75			
Total No. of Lectures: 45			
Unit	Topics		No. of Lectures
I	Market : Meaning & definition of Market, Characteristics, Importance, functions, Types of market. Marketing : Meaning, functions, importance, E-Marketing : Definition, features, Types, Traditional Marketing : Concept, definition, features, Modern Marketing: Concept, definition, features, Difference between traditional & Modern Marketing concepts.		10
II	Promotion: Meaning, objectives, Methods of promotion, Promotional strategies: Pull and Push strategies, difference between Pull and Push strategies, AIDAS model. Personal Selling : Meaning, origin and evolution of salesmanship, Nature, objectives, Scope, Importance, Selling as a career (Career opportunities in Selling).		12
III	Selling Process : Prospecting and qualifying; Pre-approach; Approach; Presentation and demonstration; Handling of objections; Closing the sale; Post sales activities.		13
IV	Sales Personality: Requisites of effective salesmanship, qualities of a good salesman, improving of the sales personality, Types of Salesman, Procurement of salesman, Remuneration of salesman, Training and development of salesman.		10
Suggested Readings:			
<ol style="list-style-type: none"> 1. Cundiff, Still and Govani : Basic Marketing Concept, Decisions & Strategies 2. Philip Kotlar : Marketing Management 3. P.K. Shahu & K.C. Raut : Salesmanship & Sales Management 4. Amit Kumar : Fundamentals of Marketing 5. Pooja Goel & Manju Tanwar : Personal selling & Salesmanship <p>Latest edition of the text books should be used.</p>			
This course can be opted as Vocational/ Skill Development paper 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:			
Class Test		(10 marks)	
Quiz/ Seminar/ Project/ Presentation/ Research Orientation Assignment/ Assignments (Charts/ Flora/ Rural Service/ Technology Dissemination/ Excursions/ Lab Visits/ Industrial Training)		(15 marks)	

Programme : B.Com.		Year: First	Semester: First
Subject: Commerce			
Course Code: 240106V		Course Title: Report Writing and Presentation Skills	
Course Outcomes: Structured reports in a logical and professional manner; gain comprehensive skills and in-depth knowledge to plan and create reports; improve presentation skills, reduce fear and/or anxiety; train participants in developing successful strategies for presenting in internal and external Board Meetings and at Councils/Committees, train participants in building self-confidence when using technology to deliver presentations, help participants learn how to communicate through report writing on what, how and when.			
Credits: 3		Vocational / Skill Development	
Max. Marks: 25+75			
Total No. of Lectures: 45			
Unit	Topics		No. of Lectures
I	Importance and scope of report writing as an art, Writing is about imagination and creativity. Writing is about expression of thought and ideas. Create content and context.		10
II	Types of Report : Informational report (Periodic Report, Situational Report, Progress Report and Compliance Report), and Analytical Report (Justification Report, Feasibility Report and Research Report).		12
III	Functions, Usage and Advantages of Report. Challenges of report writing. Stages of Report : Gathering, Analysing, Outlining, Writing and Revision.		13
IV	Qualities of Good Report : Introduction, Body of report, Organisation of report, Important Ideas, Appropriate headings, Use of headings, Visual aids and Draft, Right sentence and Paragraph.		10
This course can be opted as Vocational/ Skill Development paper 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:			
Class Test			(10 marks)
Quiz/ Seminar/ Project/ Presentation/ Research Orientation Assignment/ Assignments (Charts/ Flora/ Rural Service/ Technology Dissemination/ Excursions/ Lab Visits/ Industrial Training)			(15 marks)

Programme: B.Com.		Year: First	Semester: First
Subject: Commerce			
Course Code: 250108V		Course Title: Business Modelling Using Excel	
Course outcome: After completion of the course the student will be capable of essential spreadsheet skills, data manipulation techniques and user friendly AI features within excel to automate tasks, gain deeper data insights and create impactful visualisation.			
Credits: 3		Vocational / Skill Development	
Max. Marks: 25+75			
Total No. of Lectures & Practical: 45			
Unit	Topics		No. of Lectures
I	Working with Sheets Workbooks and Worksheets, Ribbon tabs, Using Shortcut Menus, Working with Dialogue Boxes, Task Panes, Exploring Data Types, Modifying Cell Contents, Comparing sheets side by side, special types of cells, Paste Special dialogue box, Adding comments to cells.		8
II	Function & Formatting Formatting tools on the Home tab, Mini Toolbar, Fonts, Statistical Functions, Text Functions, other functions, Colors and Shading, Borders and Lines, conditional formatting, Working with tables, Selecting parts of a Table, Sorting and filtering a table, Converting Table into Range.		10
III	Visualization Creating charts, Pie, Line, Bar, histogram, Boxplot, Scatter plot, data bars, waterfall charts, Area charts, Dynamic Charts, and other charts, Legends and formatting with charts, Labeling charts, 3D charts, Sparkline, Time series plot, Dashboarding, Score Cards.		9
IV	Mastering Advanced Excel Techniques Enhance data skills analysis, Data Tables, Goal Seek, and Data Validation. Utilize advanced functions like VLOOKUP, XLOOKUP. Pivot Table, Pivot Charts, Data Validation and Scenario Manager.		8
V	Data Analysis Data Analysis Tab, Descriptive Statistics, t-test, ANOVA, Correlation, Covariance, Random Number generation, sampling, what-if Analysis tab, AI integration with excel, Design interactive reports with dynamic visualizations and AI insights, Customize AI-generated charts.		10
Suggested Readings:			
<ul style="list-style-type: none"> Jones, S., Smith, R., & Brown, M. (2023). <i>Excel Mastery: Unlocking the Potential of Excel for Data Analysis</i> (2nd ed.). Pearson Education. White, A., Black, K., & Green, L. (2021). <i>Excel Analytics: From Basics to Advanced Techniques</i> (4th ed.). Wiley Lee, C., Johnson, D., & Williams, E. (2022). <i>Mastering Excel: Advanced Tools and Techniques for Data Visualization and Analysis</i> (3rd ed.). McGraw-Hill Education. Garcia, M., Brown, T., & Martinez, L. (2024). <i>Excel Data Analysis: Unleashing the Power of Excel for Insight and Decision-Making</i> (5th ed.). O'Reilly Media. <p>Latest edition of the text books should be used.</p>			
This course can be opted as Vocational/ Skill Development paper by the students of following subjects: B.Com. DABI registered students			
Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:			
Class Test			(10 marks)
Quiz/ Seminar/ Project/ Presentation/ Research Orientation Assignment/ Assignments (Charts/ Flora/ Rural Service/ Technology Dissemination/ Excursions/ Lab Visits/ Industrial Training)			(15 marks)

Programme: B.Com.		Year: First	Semester: First
Subject: Commerce			
Course Code: 240107C		Course Title: Food, Nutrition and Hygiene	
Course outcomes: <ul style="list-style-type: none"> To learn the basic concept of the Food and Nutrition To study the nutritive requirement during special conditions like pregnancy and lactation To learn meal planning To learn 100 days Nutrition Concept To study common health issues in the society To learn the special requirement of food during common illness 			
Credits: 2		Co-Curricular Course	
Max. Marks: 25+75			
Total No. of Lectures: 30			
Unit	Topics		No. of Lectures
I	Concept of Food and Nutrition (a) Definition of Food, Nutrients, Nutrition, Health, balanced Diet (b) Types of Nutrition- Optimum Nutrition, under Nutrition, Over Nutrition (c) Meal planning- Concept and factors affecting Meal Planning (d) Food groups and functions of food		8
II	Nutrients: Macro and Micro RDA, Sources, Functions, Deficiency and excess of: Carbohydrate, Fats, Protein, Minerals: Major: Calcium, Phosphorus, Sodium, Potassium Trace: Iron, Iodine, Fluorine, Zinc Vitamins: Water soluble vitamins: Vitamin B, C; Fat soluble vitamins: Vitamin A, D, E, K Water, Dietary Fibre		7
III	1000 days Nutrition (a) Concept, Requirement, Factors affecting growth of child (b) Prenatal Nutrition (0 - 280 days): Additional Nutrients' Requirement and risk factors during pregnancy (c) Breast / Formula Feeding (Birth – 6 months of age) (d) Complementary and Early Diet (6 months – 2 years of age)		8
IV	Community Health Concept (a) Causes of common diseases prevalent in the society and Nutrition requirement in the following: Diabetes, Hypertension (High Blood Pressure), Obesity, Constipation, Diarrhea, Typhoid (b) National and International Program and Policies for improving Dietary Nutrition (c) Immunity Boosting Food		10
Suggested Readings: <ol style="list-style-type: none"> Singh, Anita, "Food and Nutrition", Star Publication, Agra, India, 2018. 1000Days-Nutrition_Brief_Brain-Think_Babies_FINAL.pdf https://pediatrics.aappublications.org/content/141/2/e20173716 https://www.ncbi.nlm.nih.gov/pmc/articles/PMC5750909/ Sheel Sharma, Nutrition and Diet Therapy, Peepee Publishers Delhi, 2014, First Edition. <p style="text-align: center;">Latest edition of the text books should be used.</p>			
This course can be opted as Co-Curricular Course 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:			
Class Test		(10 marks)	
Quiz/ Seminar/ Project/ Presentation/ Research Orientation Assignment/ Assignments (Charts/ Flora/ Rural Service/ Technology Dissemination/ Excursions/ Lab Visits/ Industrial Training)		(15 marks)	

Programme: B.Com.		Year: First	Semester: Second
Subject: Commerce			
Course Code: BC240201T		Course Title: Business Management	
Course outcomes: After completing this course a student will have:			
<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. ✓ Ability to understand the concept of Planning, Organising, Direction, Motivation and Control etc. 			
Credits: 6		Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75			
Total No. of Lectures: 90			
Unit	Topics		No. of Lectures
I	Ethics and Ethos practiced by Indian business houses. Management principles in Ramayana, Mahabharata and Bhagwad Geeta. Introduction to modern management concept, Characteristics, Process and Significance of Management; Managerial Roles (Mintzberg); An overview of functional areas of management; Development of Management Thought; Classical and Neo-Classical System; Contingency Approach, System Approach.		24
II	Planning: Concept, Characteristics, Process, Importance and Types, Criteria and Barriers of effective planning. Decision-Making: Concept, Process, Types and Importance. Management by Objectives. Organising. Concept, Process, Principles and Significance. Authority: Concept and delegation. Responsibility: Concept. Centralization and Decentralization. Departmentation. Organizational Structure - Forms.		24
III	Direction: Concept, Significance and Techniques, Coordination as an Essence of Management, Management of Change: Concept, Nature, Types of Changes and Process of Planned Change, Resistance to Change and Methods of reducing resistance to change.		21
IV	Controlling: Meaning, Importance and Process, Effective Control System. Techniques of Control. Motivation- Concept, Types, Importance, Theories-Maslow, Herzberg, McGregor, Ouchi, Financial and Non-Financial Incentives. Leadership: Concept, Functions, Traits and Leadership styles, Tannenbaum & Schmidt's Model; and Blacke and Mouton's Model. Likert's Four System of Leadership.		21
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. and Sherlekar, V.S., "Modern Business Organization & Management Systems Approach", Himalaya Publishing House, Mumbai (2000). 4. Bhusan Y. K., "Business Organization", Sultan Chand & Sons, (1970). 5. Jagdish Prakash, "Business Organistaton 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". 			
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:			
Class Test			(10 marks)
Quiz/ Seminar/ Project/ Presentation/ Research Orientation Assignment/ Assignments (Charts/ Flora/ Rural Service/ Technology Dissemination/ Excursions/ Lab Visits/ Industrial Training)			(15 marks)

Programme: B.Com.		Year: First	Semester: Second
Subject: Commerce			
Course Code: BC240202T		Course Title: Financial Accounting	
Course outcomes: The objective of this course is to provide basic knowledge of concepts, principles, tools and techniques of Accounting.			
Credits: 4		Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75			
Total No. of Lectures: 60			
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, Preparation of Journal, Ledger and Trial Balance, Concept of Income and its Measurement. Preparation of Final Statement.		12
II	Royalty Accounts - Accounting Records for Royalty in the books of Landlords and Lessee, Recoupment of Shortworking, Sub - lease, Short working Reserve Account, Nazarana. Hire Purchase Account - Accounting Records in the Books of Hire Purchaser and Vendor, Different Methods of Calculation of Interest and Cash Price, Maintenance of Suspense Account, Payment of Premium, Default in Payment and Partial Returns of Goods. Installment Payment System - Difference between Hire Purchase and Installment Payment System. Accounting Records in the book of Purchaser & Vendor, Interest suspense account.		15
III	Departmental Accounts - Meaning, Objects and Importance, Advantage, Methods of Departmental Accounts, Allocation of Indirect Expenses. Branch Accounts - Meaning and Objectives of Branch Account, Importance and Advantages, Classification of Branches, Accounting of Branch Accounts under various Methods.		15
IV	Insolvency Accounts- Meaning, Circumstances of Insolvency, Procedure of Declaring Insolvency, Preparation of Statement of Affairs and Deficiency Account. Voyage Accounts - Meaning & Preparation of Voyage Accounts.		18
Suggested Readings:			
<ol style="list-style-type: none"> Jain & Naranag, "Advanced Accounts", Jain Book Agency, 18th Edition, Reprint (2014) Jaisawal, K.S., Financial Accounting, (Both in Hindi & English Version), Vaibhav Laxmi Prakashan. (2010) Gupta, R. L. & Radhaswamy, M., Financial Accounting: Sultan Chand and sons. Shukla, M.C., Grewal T.S. & Gupta, S.C., Advanced Accounts: S. Chand & Co. Maheshwari S.N. & Maheshwari S. K., "A text book of Accounting for Management", Vikas Publication, 10th Edition (2013) Shukla, S.M., Financial Accounting, Edition: 51st, Sahitya Bhawan Publications, 2017 Gupta. R.L and Shukla, M.C., "Principles of Accountancy", S. Chand & Company Ltd., (2011) Arulanandam, M.A. & Raman, K.S., "Advanced Accounting", Vikas Publishers, (2010). Shukla, M.C., "Advanced Accounting", Sultan Chand & Sons, (2010) 			
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:			
	Class Test	(10 marks)	
	Quiz/ Seminar/ Project/ Presentation/ Research Orientation Assignment/ Assignments (Charts/ Flora/ Rural Service/ Technology Dissemination/ Excursions/ Lab Visits/ Industrial Training)	(15 marks)	

Programme: B.Com.		Year: First	Semester: Second
Subject: Commerce			
Course Code: BC240203P		Course Title: Computerised Accounting (Practical)	
Course outcomes: The purpose of this paper is provide the knowledge of accounting with computer.			
Credits: 2		Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75			
Total No. of Practical Labs: 30			
Unit	Topics		No. of Hours
I	Accounting- Concept, Objectives, Advantages And Limitations, Types Of Accounting Information; Users Of Accounting Information And Their Needs. Qualitative Characteristics Of Accounting Information. Role Of Accounting In Business.		4
II	Introduction To Computer And Accounting Information System {AIS}: (A) Introduction To Computers (Elements, Capabilities, Limitations Of Computer System). (B) Introduction To Operating Software, Utility Software And Application Software. Introduction To Accounting Information System (AIS) As A Part Of Management Information System.		4
III & IV	Computerised Accounting Systems: Computerized Accounts by using any popular accounting software: Creating a Company; Configure and Features settings; Creating Accounting Ledgers and Groups; Creating Stock Items and Groups; Vouchers Entry; Generating Reports - Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet, Funds Flow Statement, Cash Flow Statement Selecting and shutting a Company; Backup and Restore data of a Company.		22
Suggested Readings:			
<ol style="list-style-type: none"> 1. Computerized Accounting System For B.Com. by Ajay Sharma and Manoj Bansal 2. Computerized Accounting System by Neeraj Goyal and Rohit Sachdeva 3. Computer Based Accounting by C Mohan Luneja, Sandeep Bansal and Rama Bansal 4. Robert N Anthony, David Hawkins, Kenneth A. Merchant, <i>Accounting: Text and Cases</i>. McGraw- Hill Education, 13th Ed. 2013. 5. Charles T. Horngren and Donna Philbrick, <i>Introduction to Financial Accounting</i>, Pearson Education. 6. J.R. Monga, <i>Financial Accounting: Concepts and Applications</i>. Mayur Paper Backs, New Delhi. 7. M.C.Shukla, T.S. Grewal and S.C.Gupta. <i>Advanced Accounts. Vol.-I</i>. S. Chand & Co., New Delhi. 8. S.N. Maheshwari, and. S. K. Maheshwari. <i>Financial Accounting</i>. Vikas Publishing House, New Delhi. 9. Deepak Sehgal. <i>Financial Accounting</i>. Vikas Publishing H House, New Delhi. 10. Bhushan Kumar Goyal and HN Tiwari, <i>Financial Accounting</i>, International Book House 11. Goldwin, Alderman and Sanyal, <i>Financial Accounting</i>, Cengage Learning. 12. Tulsian, P.C. <i>Financial Accounting</i>, Pearson Education. 			
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:			
	Class Test	(10 marks)	
	Quiz/ Seminar/ Project/ Presentation/ Research Orientation Assignment/ Assignments (Charts/ Flora/ Rural Service/ Technology Dissemination/ Excursions/ Lab Visits/ Industrial Training)	(15 marks)	

Programme: B.Com.	Year: First	Semester: Second
Subject: Commerce		
Course Code: BC240204T	Course Title: Essentials of E-commerce	
Course outcomes: This course is to familiarize the student with the basic of e-commerce and to comprehend its potential.		
Credits: 6	Core Compulsory / Elective: Elective	
Max. Marks: 25+75		
Total No. of Lectures: 90		
Unit	Topics	No. of Lectures
I	Internet and Commerce: Business Operations in Commerce Practices Vs Traditional Business Practices; Benefits of E-Commerce to Organization, Consumers, and Society; Limitation of E-Commerce.	20
II	Application in B2C: Consumers Shopping Procedure on The Internet; Products in B2C Model; E-Brokers; Broker- Based Service Online; Online Travel Tourism Services; Benefits and Impact of E-Commerce on Travel Industry, Online Stock Trading and Its Benefits; Online Banking and Its Benefit; Online Financial Services and its Future.	25
III	Application in B2B: Applications of B2B; Key Technologies for B2B, Characteristics of The Supplier Oriented Marketplace, Buyer Oriented Marketplace and Intermediate Oriented Marketplace; Just in Time Delivery in B2B.	30
IV	Applications in Governance: EDI In Governance; E Government; E Governance Applications of The Internet, Concept of Government-To-Business, Business-To-Government And Citizen-To-Government; E-Governance Models; Private Sector Interface In E Governance.	15
Suggested Readings: <ol style="list-style-type: none"> 1. Pt Joseph Of E-Commerce 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:		
	Class Test	(10 marks)
	Quiz/ Seminar/ Project/ Presentation/ Research Orientation Assignment/ Assignments (Charts/ Flora/ Rural Service/ Technology Dissemination/ Excursions/ Lab Visits/ Industrial Training)	(15 marks)

Programme: B.Com.		Year: First	Semester: Second
Subject: Commerce			
Course Code: BC240205T		Course Title: Business Economics	
Course outcomes: This course is meant to acquaint the students with the principles of Business Economics as are applicable in business.			
Credits: 6		Core Compulsory / Elective: Elective	
Max. Marks: 25+75			
Total No. of Lectures: 90			
Unit	Topics		No. of Lectures
I	Famous Economist of India like- Kautilya, Gopal Krishna Gokhale, D.R. Gadgil, Dr. Ram Manohar Lohia, Jawaharlal Nehru and Dr. B.R. Ambedkar etc. Introduction: Nature And Scope of Business Economics, Meaning, Kinds, Law of Demand, Law of Marginal Diminishing Utility, Elasticity of Demand, Concept and Measurement of Elasticity of Demand Price, Incoming Cross, Elasticity Determinants of Elasticity of Demand, Importance of Elasticity of Demand.		22
II	Theory of Cost: Short Run and Long Run Cost Curve Traditional and Modern Approaches. Production Function: Law of Variable Proportion; Properties Ride Line, Optimum Factor Combination and Expansion Path; Return to Scale; Internal and External Economics and Diseconomies.		31
III	A. Perfect Competition: Meaning, Price and Output Determination. B. Monopoly: Meaning And Determination of Price Under Monopoly; Equilibrium of a Firm/Industry. C. Monopolistic Competition: Meaning and Characteristics; Price and Output Determination Under Monopolistic Competition.		21
IV	Business Cycle: Various Phases and Its Causes; Theory of Distribution: Marginal Productivity Theory, Modern Theory, Wage- Meaning, Determination Of Wage Rate Under Perfect Competition and Monopoly, Rent Concept: Modern Theories of Rent: Interest Concept- and Theories of Interest Profit- Concept And Theories of Profit.		16
Suggested Readings:			
<ol style="list-style-type: none"> 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:			
Class Test		(10 marks)	
Quiz/ Seminar/ Project/ Presentation/ Research Orientation Assignment/ Assignments (Charts/ Flora/ Rural Service/ Technology Dissemination/ Excursions/ Lab Visits/ Industrial Training)		(15 marks)	

Programme: B.Com.		Year: First	Semester: Second
Subject: Commerce			
Course Code: C0240206TM		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: 4		Minor	
Max. Marks: 25+75			
Total No. of Lectures: 60			
Unit	Topics		No. of Lectures
I	Introduction: Process and Importance of Communication, Types of Communication, Non-Verbal Aspects of Communicating: Body Language, Kinesics, Proxemics, Paralanguage. Different forms of Communication, Barriers to Communication. Role, effects and advantages of technology in Business Communication. Modern techniques of business communication.		15
II	Effective Listening: Principles of Effective listening, Factors affecting listening exercises. Audience Analysis: Types, steps, uses. Interviewing skills: Appearing in interviews, Writing resume and letter of application. SWOT Analysis.		14
III	Business Writing and presentation: Importance of Business Writing, Oral Presentation, Importance, Characteristics, Power point presentation, Visual aids. Notice, Agenda, Minutes, Letter writing and Memorandum. Planning business message.		21
IV	Report Writing: Types of reports, Format of a report, Steps of report writing, Process of writing a report, importance of including visuals such as tables, diagrams and charts in writing report. Referencing and citation rules in reports.		10
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 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:			
Class Test		(10 marks)	
Quiz/ Seminar/ Project/ Presentation/ Research Orientation Assignment/ Assignments (Charts/ Flora/ Rural Service/ Technology Dissemination/ Excursions/ Lab Visits/ Industrial Training)		(15 marks)	

Programme: B.Com.		Year: First	Semester: Second
Subject: Commerce			
Course Code: 240207TM		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: 4		Minor	
Max. Marks: 25+75			
Total No. of Lectures: 60			
Unit	Topics		No. of Lectures
I	Computer: An Introduction- Computer in Business, Elements of Computer System Set-up; components of a computer system, Generations of computer and computer languages, Disk Operating system and windows		15
II	Relevance of Data Base Management Systems and Interpretations of Applications; DBMS system Network, Hierarchical and relational database, application of DBMS systems.		14
III	Introduction to word processing: Editing text, Find and replace text, Formatting, Spell check, Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, header and footer, page break, table of contents, Tables: Inserting, filling and formatting a table; Inserting pictures and Video; Mail Merge (including linking with spreadsheet files as data source); Printing documents. Basic of presentations: Slides, Fonts, Drawing, editing; Inserting: Tables, Images, texts, Symbols, hyperlinking, Media; Design; Transition; Animation; and Slideshow, presentations and videos.		21
IV	Spreadsheet concepts, managing worksheets; Formatting, conditional formatting, entering data, Editing, and Printing and Protecting worksheets; Organising Charts and graphs. Data Communication Networking-LAN & WANS.		10
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- <p>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:			
Class Test		(10 marks)	
Quiz/ Seminar/ Project/ Presentation/ Research Orientation Assignment/ Assignments (Charts/ Flora/ Rural Service/ Technology Dissemination/ Excursions/ Lab Visits/ Industrial Training)		(15 marks)	

Programme: B.Com.		Year: First	Semester: Second
Subject: Commerce			
Course Code: 240208V		Course Title: E -Taxation	
Course outcomes: The objective of this course is to develop vocational skill among students regarding E - Taxation.			
Credits: 3		Vocational / Skill Development	
Max. Marks: 25+75			
Total No. of Lectures: 45			
Unit	Topics		No. of Lectures
I	Taxation : E - Taxation : Definition, Purpose, Importance and Types. Direct Taxes : Types of Direct Taxes. Indirect Taxes : Types of Indirect Taxes. Difference between Direct and Indirect Taxes. Tax Management, Tax Planning, Tax Evasion & Tax Avoidance.		10
II	Fundamental Principal of Taxation. An Evaluation of Taxation, issues related to E-Commerce.		12
III	Table of contents about Income Tax basics in India Relevant ITR form at the time of e-filing Income Tax		13
IV	E - tax payment facilities. Payment of direct taxes online by tax payers. To avail of this facility - Net Banking/Debit Card/ Credit Card Facility is required.		10
Suggested Readings:			
<ol style="list-style-type: none"> 1. Dr. Vinod Kumar Singhania : Direct Taxes Ready Reckoner - Taxman Publication 2. Taxman Publication : Digital Taxation a Holistic View 3. Nina Verma : E- Commerce - Taxation - Prospects & Challenges Global Vision Publishing House 4. IBFD : E - Commerce and Source - Based Income Taxation 5. Flipkart : Global Perspective on E - Commerce Taxation law <p>Latest edition of the text books should be used.</p>			
This course can be opted as Vocational/ Skill Development paper 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:			
Class Test		(10 marks)	
Quiz/ Seminar/ Project/ Presentation/ Research Orientation Assignment/ Assignments (Charts/ Flora/ Rural Service/ Technology Dissemination/ Excursions/ Lab Visits/ Industrial Training)		(15 marks)	

Programme: B.Com.	Year: First	Semester: Second
Subject: Commerce		
Course Code: 240209V	Course Title: Raag and Taal	
Course outcomes: The objective of this course is to develop vocational skill among students regarding Raag and Taal.		
Credits: 3	Vocational / Skill Development	
Max. Marks: 25+75		
Total No. of Lectures: 45		
Unit	Topics	No. of Lectures
I	Introduction to Swar (how to sing them properly). Basic Alankar and Palta. Prescribed Ragas : Bhupali and Yaman – Elementary knowledge and one Swarmalika (Sargam Geet)	15
II	Knowledge of Taals : Tritaal and Kaharva	15
III	Definitions and explanations of musical terms : Naad, Shruti, Swar, Sangeet, Saptak, Alankar, Thaata, Raag, Vadi, Samvadi, Anuvadi, Vivadi, Pakad, Meend, Kan, Alaap, Tan, Lay, Taal, Theka, Sam, Taali, Khali	10
IV	Life sketches of Indian legends in music : Pt. V.N. Bhatkhande and Pt. V.D. Palushkar.	05
This course can be opted as Vocational/ Skill Development paper 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:		
Class Test	(10 marks)	
Quiz/ Seminar/ Project/ Presentation/ Research Orientation Assignment/ Assignments (Charts/ Flora/ Rural Service/ Technology Dissemination/ Excursions/ Lab Visits/ Industrial Training)	(15 marks)	

Programme: B.Com.		Year: First	Semester: Second
Subject: Commerce			
Course Code: 240210V		Course Title: Painting	
Course outcomes: This vocational syllabus of painting is designed to enable the student to draw freehand sketches of different shapes, objects, human figure, and to enable the student to shade, and paint; and to enable the student to work on DTP, Coral Draw and Photoshop, and ornamental designs.			
Credits: 3		Vocational / Skill Development	
Max. Marks: 25+75			
Total No. of Lectures: 45			
Unit	Topics		No. of Lectures
I	Freehand sketch, lines and strokes : Lines and stroke – freehand sketching of geometrical forms, nature forms, birds and animals, Type of colour, Human Anatomy – freehand sketching of human figure, Graphic and its perspective, Pencil shading. Precautions while working on a painting job.		10
II	Colours and Colour Knowledge : Draw and colour designs in primary, secondary and tertiary colours, draw designs in warm and cool colours. Elements of art. Drawing and painting instruments : Drawing and painting instruments – Features and their uses. Learning types : Learning and their types.		10
III	Basic Computer Operation : Introduction to computer assisted painting. MS Paint, Photoshop : Tools handling in Photoshop, making a different layer, creating background, importing photo-image and editing, saving an image as PSD and JPG, exporting image to other softwares.		15
IV	CoralDraw : Usage of guides and drawing tools in CoralDraw, making a flex design and saving for final print.		10
This course can be opted as Vocational/ Skill Development paper 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:			
Class Test			(10 marks)
Quiz/ Seminar/ Project/ Presentation/ Research Orientation Assignment/ Assignments (Charts/ Flora/ Rural Service/ Technology Dissemination/ Excursions/ Lab Visits/ Industrial Training)			(15 marks)

Programme: B.Com.		Year: First	Semester: Second
Subject: Commerce			
Course Code: 250212V		Course Title: Python Programming for Analytics	
<p>Course outcome: Successful completion of the course enables the student to demonstrate knowledge and understanding of:</p> <ul style="list-style-type: none"> • The history and need for Python programming, its applications, and the basics of running Python scripts. • The fundamentals of Python programming, including variables, keywords, input-output, indentation, and the use of Anaconda and Colab for Python development. • Different data types in Python such as integers, strings, and Booleans, as well as the various operators like arithmetic, comparison, logical, and bitwise operators. • Write and run Python scripts to solve various programming problems. • Utilize Python's data types and operators to manipulate and analyze data. • Implement conditional statements and loops to control the flow of Python programs. 			
Credits: 3		Vocational / Skill Development	
Max. Marks: 25+75			
Total No. of Lectures & Practical: 45			
Unit	Topics		No. of Lectures
I	Data Types and Operators Introduction to Python, Types - Integers, Strings, Booleans; Operators- Arithmetic Operators, Comparison (Relational) Operators, Assignment Operators, Logical Operators, Bitwise Operators, Membership Operators, Identity Operators, Expressions, Lists, Operations, Slicing, Methods, Tuples, Sets, Dictionaries.		9
II	Conditional Statement, Looping and Functions Conditional blocks using If, Else and El-if, For Loop, While Loop, Loop Manipulation using Pass, Continue, Break and Else, Conditional and Loops Block, Defining Functions, Calling Functions, Global and Local Variables. Introduction to PIP, Installing Packages via PIP.		10
III	NumPy, Pandas and Matplotlib NumPy: Introduction to NumPy, Pandas: Introduction to Pandas, lists, Data frame, arrays, loc & iloc function, describe function, Matplotlib: Charting with Matplotlib, formatting of the charts, Histogram, Bar plot, Boxplot, Scatter Plot, Line Plot, other plots.		11
IV	Descriptive Statistics Types of Data, Nominal, Ordinal, Scale and Ratio, Measures of Central Tendency, Mean, Mode and Median, Bar Chart, Pie Chart and Box Plot, Measures of Variability, Range, Inter-Quartile-Range, Standard Deviation, Skewness and Kurtosis, Histogram.		7
V	Statistical Inference and Hypothesis Testing Population and Sample, Null and Alternate Hypothesis, Level of Significance, Type I and Type II Errors, One Sample t Test, Paired Sample t Test, Independent Samples t Test, One Way Analysis of Variance and Chi Square Test.		8
Suggested Readings: <ul style="list-style-type: none"> • R.Nageswara Rao, 2018, <i>Core Python Programming</i>, Dreamtech. • John Hearty, 2016, <i>Advanced Machine Learning with Python</i>, Packt. • Jake VanderPlas, 2016, <i>Python Data Science Handbook: Essential Tools for Working with Data</i>, O'Reilly. • Mark Lutz, 2010, <i>Programming Python</i>, O'Reilly. • Tim Hall and J-P Stacey, 2009, <i>Python 3 for Absolute Beginners</i>, Apress. Latest edition of the text books should be used.			
This course can be opted as Vocational/ Skill Development paper by the students of following subjects: B.Com. DABI registered students			

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

Class Test	(10 marks)
Quiz/ Seminar/ Project/ Presentation/ Research Orientation Assignment/ Assignments (Charts/ Flora/ Rural Service/ Technology Dissemination/ Excursions/ Lab Visits/ Industrial Training)	(15 marks)

Programme: B.Com.		Year: First	Semester: Second
Subject: Commerce			
Course Code: 240211C		Course Title: First Aid and Health	
Course outcomes:			
<ul style="list-style-type: none"> • Learn the skill needed to assess the ill or injured person. • Learn the skills to provide CPR to infants, children and adults. • Learn the skills to handle emergency child birth • Learn the Basic sex education help young people navigate thorny questions responsibly and with confidence. • Learn the Basic sex education help youth to understand Sex is normal. It's a deep, powerful instinct at the core of our survival as a species. Sexual desire is a healthy drive. • Help to understand natural changes of adolescence • Learn the skill to identify Mental Health status and Psychological First Aid 			
Credits: 2 (1Theory+1 Practical)		Co-Curricular Course	
Max. Marks: 25+75			
Total No. of Lectures: 15 Theory+30 Practical			
Unit	Topics	No. of Lectures: 15 Theory + 30 Practical	
I	A. Basic First Aid <ul style="list-style-type: none"> • Aims of first aid & First aid and the law. • Dealing with an emergency, Resuscitation (basic CPR). • Recovery position, Initial top to toe assessment. • Hand washing and Hygiene • Types and Content of a First aid Kit 		2 (Theory)
	B. First AID Technique <ul style="list-style-type: none"> • Dressings and Bandages. • Fast evacuation techniques (single rescuer). • Transport techniques. 		
	C. First aid related with respiratory system Basics of Respiration. <ul style="list-style-type: none"> • No breathing or difficult breathing, Drowning, Choking, Strangulation and hanging, • Swelling within the throat, Suffocation by smoke or gases and Asthma. 		
	D. First aid related with Heart, Blood and Circulation <ul style="list-style-type: none"> • Basics of The heart and the blood circulation. • Chest discomfort, bleeding. 		
	D. First aid related with Wounds and Injuries <ul style="list-style-type: none"> • Type of wounds, Small cuts and abrasions • Head, Chest, Abdominal injuries • Amputation, Crush injuries, Shock 		
	E. First aid related with Bones, Joints Muscle related injuries <ul style="list-style-type: none"> • Basics of The skeleton, Joints and Muscles. • Fractures (injuries to bones). 		10 (Practical)
II	F. First aid related with Nervous system and Unconsciousness <ul style="list-style-type: none"> • Basics of the nervous system. • Unconsciousness, Stroke, Fits – convulsions – seizures, Epilepsy. 		2 (Theory)
	G. First aid related with Gastrointestinal Tract <ul style="list-style-type: none"> • Basics of The gastrointestinal system. • Diarrhea, Food poisoning. 		
	H. First aid related with Skin, Burns <ul style="list-style-type: none"> • Basics of The skin. • Burn wounds, Dry burns and scalds (burns from fire, heat and steam). • Electrical and Chemical burns, Sun burns, heat exhaustion and heatstroke. • Frost bites (cold burns), Prevention of burns, Fever and Hypothermia. 		
	I. First aid related with Poisoning <ul style="list-style-type: none"> • Poisoning by swallowing, Gases, Injection, Skin 		
	J. First aid related with Bites and Stings <ul style="list-style-type: none"> • Animal bites, Snake bites, Insect stings and bites 		
	K. First aid related with Sense organs <ul style="list-style-type: none"> • Basic of Sense organ. 		

	<ul style="list-style-type: none"> Foreign objects in the eye, ear, nose or skin. Swallowed foreign objects. <p>L. Specific emergency satiation and disaster management</p> <ul style="list-style-type: none"> Emergencies at educational institutes and work Road and traffic accidents. Emergencies in rural areas. Disasters and multiple casualty accidents. Triage. <p>M. Emergency Child birth</p>	
III	<p>Basic Sex Education</p> <ul style="list-style-type: none"> Overview, ground rules, and a pre-test Basics of Urinary system and Reproductive system. Male puberty — physical and emotional changes Female puberty — physical and emotional changes Male-female similarities and differences Sexual intercourse, pregnancy, and childbirth Facts, attitudes, and myths about LGBTQ+ issues and identities Birth control and abortion Sex without love — harassment, sexual abuse, and rape Prevention of sexually transmitted diseases. 	9 (Theory)
IV	<p>Mental Health and Psychological First Aid</p> <ul style="list-style-type: none"> What is Mental Health First Aid? Mental Health Problems in the India The Mental Health First Aid Action Plan Understanding Depression and Anxiety Disorders Crisis First Aid for Suicidal Behavior & Depressive symptoms What is Non-Suicidal Self-Injury? Non-crisis First Aid for Depression and Anxiety Crisis First Aid for Panic Attacks, Traumatic events Understanding Disorders in Which Psychosis may Occur Crisis First Aid for Acute Psychosis Understanding Substance Use Disorder Crisis First Aid for Overdose, Withdrawal Using Mental Health First Aid 	2 (Theory) 10 (Practical)

Suggested Readings:

- Indian First Aid Manual-<https://www.indianredcross.org/publications/FA-manual.pdf>
- Red Cross First Aid/CPR/AED Instructor Manual
- <https://mhfa.com.au/courses/public/types/youthedition4>
- Finkelhor, D. (2009). The prevention of childhood sexual abuse. Durham, NH: Crimes Against Children Research Center. www.unh.edu/ccrc/pdf/CV192.pdf
- Kantor L. & Levitz N. (2017). Parents' views on sex education in schools: How much do Democrats and Republicans agree? PLoSONE, 12 (7): e0180250.
- Orenstein, P. (2016). Girls and sex: Navigating the complicated new landscape. New York, NY: Harper.
- Schwiegershausen, E. (2015, May 28). The Cut. www.thecut.com/2015/05/most-women-are-catcalled-before-they-turn-17.html
- Wiggins, G. & McTighe, J. (2008). Understanding by design. Alexandria, VA: ASCD. <https://marshallmemo.com/marshall-publications.php#8>

This course can be opted as Co-Curricular Course by the students of following subjects:

Open for all

Suggested Continuous Evaluation Methods:

In addition to the theoretical inputs the course will be delivered through case studies and dilemmas. Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning. The course participants can be evaluated on the following structure.

- Class Test (10 Marks)
- Quiz/ Seminar/ Project/ Presentation/ Research Orientation Assignment/ Assignments (Charts/ Flora/ Rural Service/ Technology Dissemination/ Excursions/ Lab Visits/ Industrial Training) (15 Marks)

Programme: B.Com.		Year: Second		Semester: Third	
Subject: Commerce					
Course Code: BC250301T		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 2013: Nature and Types of Companies, Conversion of Public Companies Into Private Company's and Vice Versa. Formation, Promotion and Incorporation of Companies, Memorandum of Association; Article of Association; Prospectus.				22
II	Shares: Types, Share Capital-Kinds; Allotment of Shares; Members – Categories, Modes of Acquiring Membership, Rights and Liabilities; Transfer and Transmission- Difference, Methods of Borrowing, Debentures, Mortgages and Charges - Fixed and Floating.				22
III	Management: Directors, Types and Number of Directors, Managing Director, Whole Time Director – Appointment, Qualifications and Disqualification, Duties, Vacation, Resignation and Removal, Company Meetings- Kinds, Quorum, Voting, Resolution, Minutes.				25
IV	Majority Powers and Minority Rights: Protection of Minority Rights; Prevention of Oppression and Mismanagement, Winding Up-Kinds and Conduct-Petition for Winding Up, Appointment of Official Liquidator and Duties.				21
Suggested Readings:					
<ol style="list-style-type: none"> 1. Kapoor, G.K. and 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, O.P. Company Adhinyam, Sahitya Bhawan Publication (Hindi and English). 4. Maheshwari S.N. and S.K. Maheshwari. A Manual of Business Law, 2nd Edition, Himalaya Publishing House. 5. Shukla, S.M. and Jain, K. Company Law, Sahitya Bhawan Publications. 6. Kapoor, N.D. Company Law, Sultan Chand & Sons. 					
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:					
	Class Test			(10 marks)	
	Quiz/ Seminar/ Project/ Presentation/ Research Orientation Assignment/ Assignments (Charts/ Flora/ Rural Service/ Technology Dissemination/ Excursions/ Lab Visits/ Industrial Training)			(15 marks)	

Programme: B.Com.		Year: Second	Semester: Third
Subject: Commerce			
Course Code: BC250302T		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, Difference between Cost and Financial Accounting, Classification of Costs. Material: Purchase, Storage and Issue of Inventory, Valuation of the issue of Inventory, Materials Control Techniques.	20	
II	Labour: Meaning and Components of Labour Cost. Idle time and Overtime. Methods of Wage Payment and Incentive Plans, Labour Turnover. Overheads: Collection, Classification, Allocation, Apportionment and Absorption of Overheads.	20	
III	Unit Output Costing: Concept of and Need for Unit Output Costing; Preparation of Cost Sheet and Tender Price; Contract Costing: Preparation of Contract Account, Determination of Profit on Completed and Uncompleted Contracts.	30	
IV	Process Costing: Preparation of Process Accounts; Treatment of Normal and Abnormal Wastage; Operating Costing. Preparation of Reconciliation Statement.	20	
Suggested Readings:			
<ol style="list-style-type: none"> 1. Agrawal, M.L. Cost Accounting, Sahitya Bhawan Publication, Agra. 2. Jain S.P. and Narang K.L: Cost Accounting; Kalyani New Delhi. 3. Maheshwari S.N: Advanced Problems and Solutions in Cost Accounting; Sultan Chand, New Delhi. (Hindi and English) 4. Tulsian P.C; Practical Costing: Vikas, New Delhi. 5. Garg A. K.; Cost Accounting: An Analytical Study, Swati Publication, Meerut. 6. Horngren, Charles, Foster and Datar: Cost Accounting - A Managerial Emphasis; Prentice-Hall of India, 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:			
	Class Test	(10 marks)	
	Quiz/ Seminar/ Project/ Presentation/ Research Orientation Assignment/ Assignments (Charts/ Flora/ Rural Service/ Technology Dissemination/ Excursions/ Lab Visits/ Industrial Training)	(15 marks)	

Programme: B.Com.		Year: Second	Semester: Third
Subject: Commerce			
Course Code: BC250303T		Course Title: Business Law	
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. Negotiable Instrument Act 1881 & Consumer Protection Act 2019.			
Credits: 6		Core Compulsory / Elective: Elective	
Max. Marks: 25+75			
Total No. of Lectures: 90			
Unit	Topics	No. of Lectures	
I	The Indian Contract Act, 1872 - Contract: Meaning, characteristics, classification, essentials of a valid contract; Offer and acceptance: Definition, elements, types rules, "No Consideration No Contract" and its exception; Capacity to parties: definition and types; Free consent: coercion, undue influence, fraud, misrepresentation, mistake; Legality of objects and Consideration; Void and Voidable agreements: definition, types and distinction; Discharge of a contract: modes of discharge, breach and Remedies, Contingent contracts, Quasi, Contingent contracts, Quasi.	30	
II	The Indian Contract Act, 1872 - Special Contracts : Contract of Indemnity, Guarantee, Bailment, Pledges; The Sale of Goods Act, 1930 - Contract of sale : meaning and difference between sale and agreement to sell, Conditions and warranties, Transfer of ownership in goods and the buyer.	25	
III	The Negotiable Instruments Act 1881 - Definition, features, types, parties of negotiable instruments; promissory note, bill of exchange, cheque: types, crossing; Endorsement: Types of Endorsement; Holder and Holder in Due Course, Privileges of Holder in Due Course; Dishonour of Negotiable Instruments: Modes, Consequences, Notice of Dishonour; Noting and Protesting; Discharge of Negotiable Instruments: Meaning and Modes	20	
IV	Consumers Protection Act, 2019 - Objectives and features of Consumers Protection Act; Definitions: Complainant, Complaint, Consumer, Consumer Dispute, Defect, Deficiency, District Forum Unfair trade practices, Central Consumer Protection Authority, E - filing, Consumer Protection Council: Central, State and District - their constitutions and objectives, Consumer Dispute Redressal Agencies: Composition and jurisdiction of District forum, State Commission and National Commission	15	
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. 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:			
	Class Test	(10 marks)	
	Quiz/ Seminar/ Project/ Presentation/ Research Orientation Assignment/ Assignments (Charts/ Flora/ Rural Service/ Technology Dissemination/ Excursions/ Lab Visits/ Industrial Training)	(15 marks)	

Programme: B.Com.	Year: Second	Semester: Third
Subject: Commerce		
Course Code: BC250304T	Course Title: Inventory Management	
Course outcomes: After completing this course a student will have:		
<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. ✓ Ability to understand the concept of Working Capital Management, Demand Analysis and Obsolescence. 		
Credits: 6		Core Compulsory / Elective: Elective
Max. Marks: 25+75		
Total No. of Lectures: 90		
Unit	Topics	No. of Lectures
I	<i>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.</i>	22
II	Inventory Management: Concept, meaning, Inventory Management Process, Importance of Inventory Management. Principles of Inventory Management, perpetual inventory system, inventory costs, Role of Inventory Management, Methods of Inventory Management, Benefits of good Inventory Management.	26
III	<i>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.</i>	24
IV	<i>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.</i>	18
Suggested Readings:		
<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. 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:		
Class Test		(10 marks)
Quiz/ Seminar/ Project/ Presentation/ Research Orientation Assignment/ Assignments (Charts/ Flora/ Rural Service/ Technology Dissemination/ Excursions/ Lab Visits/ Industrial Training)		(15 marks)

Programme: B.Com.	Year: Second	Semester: Third
Subject: Commerce		
Course Code: 250305V	Course Title: Advertising	
Course outcomes: The objective of this course is to develop vocational skill among students regarding Advertising.		
Credits: 3	Vocational / Skill Development	
Max. Marks: 25+75		
Total No. of Lectures: 45		
Unit	Topics	No. of Lectures
I	Advertising: Meaning, Definition, Historical Development, Social and Economic benefits of Advertising, Types of Advertising	10
II	Product advertising: Target Audience, Brand Image, Advertising Strategies. Media Selection- News Paper, Radio, Television, Outdoor, Strategies Planning, Media Budget, Campaign Planning.	12
III	Copy Writing and Advertising: Production Techniques-Print, Radio, Television, Film, Outdoor, Ideation, Visualization, Use of Computer, Copy Creation.	13
IV	Research in Advertising: Copy research, Market research, Market and its segmentation, Sales Promotion.	10
Suggested Readings: <ol style="list-style-type: none"> 1. Batra Rajeev, John G. Meyers - Advertising Management: Pearson Education 2. Poonam Kumari; Advertising; Gyan Geeta Prakashan 3. William Wells, John Bennett- Advertising Principles & Practice; PHI Learning Pvt. Ltd. 4. George E. Belch, Michael A. Belch – Advertising & Promotion; McGraw Hill Education Pvt. Ltd. Latest edition of the text books should be used.		
This course can be opted as Vocational/ Skill Development paper 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:		
Class Test	(10 marks)	
Quiz/ Seminar/ Project/ Presentation/ Research Orientation Assignment/ Assignments (Charts/ Flora/ Rural Service/ Technology Dissemination/ Excursions/ Lab Visits/ Industrial Training)	(15 marks)	

Programme: B.Com.	Year: Second	Semester: Third
Subject: Commerce		
Course Code: 250307V	Course Title: Machine Learning with Python	
Course outcome: After this course students will gain critical knowledge and understanding about major Data Mining procedures and learning about Linear Regression, Logistic Regression, Market Basket Analysis, Cluster Analysis, and Machine Learning fundamentals. Students will be able to apply and practice this gained knowledge in variety of Business Scenarios.		
Credits: 3	Vocational / Skill Development	
Max. Marks: 25+75		
Total No. of Lectures & Practical: 45		
Unit	Topics	No. of Lectures
I	Data Cleaning and Preparation Data Import and Exploration: Understanding different data formats, basic exploratory data analysis (EDA), EDA with R/Python Programming. Data Cleaning: Handling missing values, outlier detection and treatment, data normalization and standardization. Data Transformation, feature engineering.	9
II	Linear Regression Simple Linear Regression: Model assumptions, estimation, hypothesis testing, and interpretation of coefficients. Multiple Linear Regression: Model building, interpretation of coefficients, multicollinearity, and model diagnostics. Model Evaluation: R-squared, adjusted R-squared, Mean Squared Error (MSE), Root Mean Squared Error (RMSE), Mean Absolute Error (MAE).	9
III	Logistic Regression Introduction to Classification, confusion matrix, accuracy, precision, recall, F1-score. Logistic Regression Model: Developing the model with R/Python Programming, Odds and logit, model estimation, interpretation of coefficients. Model Evaluation: ROC curve, AUC, sensitivity, specificity.	9
IV	Market Basket Analysis Introduction to Association Rule Mining, Apriori Algorithm, Support, Lift, Confidence, Market Basket Analysis Applications, Evaluation Metrics for Association Rules. Model building with R/Python.	9
V	Clustering Unsupervised learning, distance metrics, K-Means Clustering: Model building of K-Means with R/Python Programming, Algorithm, determining the optimal number of clusters, evaluation. Hierarchical Clustering: Agglomerative and divisive methods, dendrograms, Model building with R/Python Programming.	9
Suggested Readings:		
<ul style="list-style-type: none"> • Han, Jiawei and Kamber, Micheline. (2012). <i>Data Mining: Concepts and Techniques</i>. Morgan Kaufman Publishers. • Tang, P.N., Steinback, M. and Kumar, V. (2014). <i>Introduction to Data Mining</i>. Pearson. • Myatt, Glenn and Johnson, Wayne. (2009). <i>Making Sense of Data II</i>. Wiley. • AnandRajaraman. (2011). <i>Mining of Massive Datasets</i>. Cambridge University Press. • Mitchell (2013). <i>Machine Learning</i>. McGraw Hill. <p>Latest edition of the text books should be used.</p>		
This course can be opted as Vocational/ Skill Development paper by the students of following subjects: B.Com. DABI registered students		
Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:		
Class Test	(10 marks)	
Quiz/ Seminar/ Project/ Presentation/ Research Orientation Assignment/ Assignments (Charts/ Flora/ Rural Service/ Technology Dissemination/ Excursions/ Lab Visits/ Industrial Training)	(15 marks)	

Programme: B.Com.		Year: Second	Semester: Third
Subject: Commerce			
Course Code: 250306C		Course Title: Human Values and Environment Studies	
Course outcomes: The objective of this course is to develop value system and awareness for environmental sustainability.			
Credits: 2		Co-Curricular Course	
Max. Marks: 100			
Total No. of Lectures: 30			
Unit	Topics		No. of Lectures Total = 30
I	<p>Human Values- Introduction- Values, Characteristics, Types, Developing Value system in Indian Organisation, Values in Business Management, value based Organisation, Trans-cultural Human values in Management. Swami Vivekananda's philosophy of Character Building, Gandhi's concept of Seven Sins, APJ Abdul Kalam's view on role of parents and teachers.</p> <p>Human Values and Present Practices – Issues: Corruption and Bribe, Privacy Policy in Web and social media, Cyber threats, Online Shopping etc. Remedies UK Bribery Act, Introduction to sustainable policies and practices in Indian Economy. Principles of Ethics, Secular and Spiritual Values in Management- Introduction- Secular and Spiritual values, features, Levels of value Implementation. Features of spiritual Values, Corporate Social Responsibility- Nature, Levels, Phases and Models of CSR, Corporate Governance. CSR and Modern Business Tycoons Ratan Tata, Azim Premji and Bill Gates.</p>		07
II	<p>Holistic Approach in Decision making- Decision making, the decision making process, The Bhagavad Gita: Techniques in Management, Dharma and Holistic Management. Discussion through Dilemmas – Dilemmas in Marketing and Pharma Organisations, moving from Public to Private – monopoly context, Dilemma of privatisation, Dilemma on liberalization, Dilemma on social media and cyber security, Dilemma on Organic food, Dilemma on standardization, Dilemma on Quality standards. Case Studies.</p>		08
III	<p>Ecosystem: Concept, structure & functions of ecosystem: producer, consumer, decomposer, foodweb, food chain, energy flow, Ecological pyramids. Conservation of Biodiversity- In-situ & Ex- situ conservation of biodiversity Role of individual in Pollution control; Human Population & Environment Sustainable Development. India and UN Sustainable Development Goals Concept of circular economy and entrepreneurship.</p>		07
IV	<p>Environmental Laws: International Advancements in Environmental Conservation Role of National Green Tribunal, Air Quality Index, Importance of Indian Traditional knowledge on environment, Bio assessment of Environmental Quality, Environmental Management System, Environmental Impact Assessment and Environmental Audit.</p>		08
<p>Suggested Readings:</p> <ol style="list-style-type: none"> 1. A foundation course in Human Values and Professional Ethics by RR. Gaur, R. Sangal et.al 2. JUSTICE: What's the Right Thing to Do? Michael J. Sandel. 3. Human Values by A. N. Tripathi New Age International 4. Environmental Management by N.K. Uberoi 5. https://www.un.org/sustainabledevelopment/sustainable-development-goals/ 6. https://www.india.gov.in/my-government/schemes 7. https://www.legislation.gov.uk/ukpga/2010/23/contents 8. Daniel Kahneman, Thinking, Fast and Slow; Allen Lane Nov 2011 ISBN: 9780141918921 			

This course can be opted as Co-Curricular Course by the students of following subjects:

Open for all

Suggested Continuous Evaluation Methods:

In addition to the theoretical inputs the course will be delivered through case studies and dilemmas. Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning. The course participants can be evaluated on the following structure.

- Class Test (10 Marks)
- Quiz/ Seminar/ Project/ Presentation/ Research Orientation Assignment/ Assignments (Charts/ Flora/ Rural Service/ Technology Dissemination/ Excursions/ Lab Visits/ Industrial Training) (15 Marks)

Programme: B.Com.		Year: Second	Semester: Fourth
Subject: Commerce			
Course Code: BC250401T		Course Title: Corporate Accounting	
Course outcomes: This course enables the student to develop awareness about corporate accounting in conformity with the provisions of Companies Act.			
Credits: 6		Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75			
Total No. of Lectures: 90			
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.		20
II	Debentures: Features & Types, Issue and Redemption of Debentures, Profit Prior to Incorporation, Use of Profit and Loss Prior To Incorporation, Methods of Computing Profit and Loss Prior To Incorporation. Final Accounts, General Instruction for Preparation of Balance Sheet and Statement of Profit and Loss.		20
III	Valuation Of Goodwill: Meaning And Nature of Goodwill, Needs and Methods of Valuation of Goodwill, Valuation of Shares, Need and Methods of Valuation of Shares.		25
IV	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.		25
Suggested Readings:			
<ol style="list-style-type: none"> Gupta, R.L.& Radhaswami M. Company Accounts, Sultan Chand and Company. Maheshwari, S.N. and Maheshwari S.K. Corporate Accounting, Vikas Publishing. Shukla, S.M. and Gupta K.L. Corporate Accounting, Sahitya Bhawan Publication. Jaiswal, K. S. Corporate Accounting Shukla, M.C. Grewal, T.S. and Gupta, S.C. Advanced Accounts, S. Chand and Company. Shukla, M.B. Corporate Accounting, Kitab Mahal. Babu, Deepak. Corporate Accounting, Navyug 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: 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:			
	Class Test	(10 marks)	
	Quiz/ Seminar/ Project/ Presentation/ Research Orientation Assignment/ Assignments (Charts/ Flora/ Rural Service/ Technology Dissemination/ Excursions/ Lab Visits/ Industrial Training)	(15 marks)	

Programme: B.Com.		Year: Second	Semester: Fourth
Subject: Commerce			
Course Code: BC250402T		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: 4		Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75			
Total No. of Lectures: 60			
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. Consumer Behaviour – An Overview: Consumer buying process; Factors influencing consumer buying decisions.		15
II	Market Selection: Market segmentation – concept, importance and bases; Target market selection; Positioning concept, importance and bases; Product differentiation vs. market segmentation. Product: Meaning and importance. Product classifications; Concept of product mix; Branding, packaging and labelling; After-sales services; Product life-cycle; New Product Development.		15
III	Pricing: Significance; Factors affecting price of a product; Major pricing methods; Pricing policies and strategies. 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.		15
IV	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. 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. Recent developments in marketing: Social Marketing, Online Marketing, Direct Marketing, Services Marketing, Green Marketing, Relationship Marketing, Rural marketing.		15
Suggested Readings:			
<ol style="list-style-type: none"> 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. Kumar, Amit, Fundamentals of Marketing and Digital Marketing, Sahitya Bhawan Publications, Agra 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:			
Class Test			(10 marks)
Quiz/ Seminar/ Project/ Presentation/ Research Orientation Assignment/ Assignments (Charts/ Flora/ Rural Service/ Technology Dissemination/ Excursions/ Lab Visits/ Industrial Training)			(15 marks)

Programme: B.Com.		Year: Second	Semester: Fourth
Subject: Commerce			
Course Code: BC250403P		Course Title: Digital Marketing (Practical)	
Course Outcomes: After completing this course a student will have:			
<ul style="list-style-type: none"> ✓ Ability to understand the concept of Digital Marketing along with the basic forms and norms of Digital Marketing. ✓ Ability to understand the terminologies associated with the field of Digital Marketing and control along with their relevance. ✓ Ability to identify the appropriate method and techniques of Digital Marketing for solving different problems. ✓ Ability to apply basic Digital Marketing principles to solve business and industry related issues and problems. 			
Credits: 2		Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75			
Total No. of Practical Labs: 30			
Unit	Topics		No. of Hours
I	Introduction of the digital marketing, Digital vs. Real Marketing, Digital Marketing Channels, Creating initial digital marketing plan, Content management, SWOT analysis, Target group analysis.		4
II	Web design, Optimization of Web sites, Creating web sites, SEO Optimization, Writing the SEO content, Google Ad Words- creating accounts, Google Ad Words- types.		6
III	Introduction to CRM, CRM platform, CRM models, CRM strategy, Introduction to Web analytics, Web analytics – levels, Introduction of Social Media Marketing, Social Media Marketing plan, Facebook Ads, Creating Facebook Ads, Ads Visibility, Business opportunities and Instagram options, Optimization of Instagram profiles, Integrating Instagram with a Web Site and other social networks.		10
IV	Creating business accounts on YouTube, YouTube Advertising, YouTube Analytics, E-mail marketing, E-mail marketing plan, Keeping up with conversions.		10
Suggested Readings:			
<ol style="list-style-type: none"> 1. Chaffey, D, F.E. Chadwick, R. Mayer, and K. Johnston (2015). Internet Marketing: Strategy, Implementation, and Practice. Pearson India 2. Kumar, Amit, Fundamentals of Marketing and Digital Marketing, Sahitya Bhawan Publications, Agra 3. Gupta, Seema (2018). Digital Marketing. McGraw Hill Education (India) Private Ltd. 4. Kapoor, Neeru. E-Marketing, Pinnacle learning 5. Kotler, Philip, HermawanKartajaya, and Iwan Setiawan (2017). Digital Marketing: 4.0 Moving from Traditional to Digital. Pearson India 6. Ryan, Damian and Jones Calvin (2016). Understanding Digital Marketing: Marketing Strategies for engaging the Digital Generation. 			
Additional Resources :			
<ul style="list-style-type: none"> • Blanchard O. (2014) Social Media ROI: Managing and Measuring Social Media Efforts in Your Organisation. • Charlesworth, Alan (2018). Digital Marketing: A Practical Approach. • Gay, Richard, Alan Charlesworth, and Rita Esen. Online Marketing: a customer-led approach; Oxford University Press Inc., New York. • Ryan, Damian (2016). Understanding Digital Marketing: Marketing Strategies for engaging the Digital Generation. • Tasner, M. (2015) Marketing in the Moment: The Digital Marketing Guide to Generating More Sales and Reaching Your Customers First, 2/E, Pearson 			
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:			
Class Test			(10 marks)
Quiz/ Seminar/ Project/ Presentation/ Research Orientation Assignment/ Assignments (Charts/ Flora/ Rural Service/ Technology Dissemination/ Excursions/ Lab Visits/ Industrial Training)			(15 marks)

Programme: B.Com.		Year: Second	Semester: Fourth
Subject: Commerce			
Course Code: BC250404T		Course Title: Fundamentals of Entrepreneurship	
Course outcomes: After completing this course a student will have:			
<ul style="list-style-type: none"> ✓ 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 Small Business, Raising of Funds and EDP. 			
Credits: 6		Core Compulsory / Elective: Elective	
Max. Marks: 25+75			
Total No. of Lectures: 90			
Unit	Topics		No. of Lectures
I	Entrepreneurship: Meaning, Concept, Characteristics, Need, Functions. Entrepreneur: Meaning, Characteristics, Qualities, Functions, Types, Difference between Entrepreneurship & Entrepreneur. Difference between Entrepreneur, Intrapreneur & Manager. Theories of Entrepreneurship, Entrepreneurship & Environment.		22
II	EDP: Meaning, Need, Objective, Steps, Outline, Achievements, Government Assistance and Incentives. Women Entrepreneurship: Meaning, Characteristics, Qualities, Problems, Steps taken to help Women Entrepreneur.		31
III	Promotion of a Venture: Concept of Projects, Project Identification, Formulation and Report, Project Appraisal. Product Selection and Techniques, Raising of Funds: Concept, Need, Types and Sources.		21
IV	Small Business: Process of Establishing Small Business, Nature, Objectives and Importance of Small Business. Role of Financial Institutions in Financing of Small Business, Infrastructural Facilities. Legal Requirements for Establishment of New Unit. Entrepreneurial Consultancy Process and Methods.		16
Suggested Readings:			
<ol style="list-style-type: none"> 1. Desai, Vasant, Dynamics of Entrepreneurial Development and Management, Himalaya Publishing House 2. Kumar, Amit; Dubey, Amita and Pandey, Pooja. Fundamentals of Entrepreneurship, Sahitya Bhawan, Agra. 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. 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:			
Class Test			(10 marks)
Quiz/ Seminar/ Project/ Presentation/ Research Orientation Assignment/ Assignments (Charts/ Flora/ Rural Service/ Technology Dissemination/ Excursions/ Lab Visits/ Industrial Training)			(15 marks)

Programme: B.Com.		Year: Second	Semester: Fourth
Subject: Commerce			
Course Code: BC250405T		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:			
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:			
Class Test		(10 marks)	
Quiz/ Seminar/ Project/ Presentation/ Research Orientation Assignment/ Assignments (Charts/ Flora/ Rural Service/ Technology Dissemination/ Excursions/ Lab Visits/ Industrial Training)		(15 marks)	

Programme: B.Com.		Year: Second		Semester: Fourth	
Subject: Commerce					
Course Code: 250406TM			Course Title: E-commerce		
Course outcomes: This course is to familiarize the student with the basic of e-commerce and to comprehend its potential.					
Credits: 4			Minor		
Max. Marks: 25+75					
Total No. of Lectures: 60					
Unit	Topics				No. of Lectures
I	Internet and Commerce: Business Operations in Commerce Practices Vs Traditional Business Practices; Benefits of E-Commerce to Organization, Consumers, and Society; Limitation of E-Commerce.				15
II	Application in B2C: Consumers Shopping Procedure on The Internet; Products in B2C Model; E-Brokers; Broker- Based Service Online; Online Travel Tourism Services; Benefits and Impact of E-Commerce on Travel Industry, Online Stock Trading and Its Benefits; Online Banking and Its Benefit; Online Financial Services and its Future.				15
III	Application in B2B: Applications of B2B; Key Technologies for B2B, Characteristics of The Supplier Oriented Marketplace, Buyer Oriented Marketplace and Intermediate Oriented Marketplace; Just in Time Delivery in B2B.				15
IV	Applications in Governance: EDI In Governance; E Government; E Governance Applications of The Internet, Concept of Government-To-Business, Business-To-Government and Citizen-To-Government; E-Governance Models; Private Sector Interface in E Governance.				15
Suggested Readings:					
<ol style="list-style-type: none"> 1. Kumar, Amit, Sen, Saurabh, Essentials of E-Commerce, Sahitya Bhawan Publications, Agra. 2. Joseph, P.T., S.J. E-Commerce- An Indian Perspective, PHP Learning Private Limited. 3. Nidhi Dhawan, Introduction to E-Commerce, International Book House Private Limited. 4. Manali, Danielle Internet and Internet Engineering, Tata Mcgraw-Hill, New Delhi. 5. Pandey, Adesh K. Concept of E-Commerce, S.K. Kataria and Sons. 					
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:					
	Class Test			(10 marks)	
	Quiz/ Seminar/ Project/ Presentation/ Research Orientation Assignment/ Assignments (Charts/ Flora/ Rural Service/ Technology Dissemination/ Excursions/ Lab Visits/ Industrial Training)			(15 marks)	

Programme: B.Com.		Year: Second	Semester: Fourth
Subject: Commerce			
Course Code: 250407V		Course Title: Business English	
Course outcomes: The objective of this course is to develop vocational skill among students regarding Business English.			
Credits: 3		Vocational / Skill Development	
Max. Marks: 25+75			
Total No. of Lectures: 45			
Unit	Topics		No. of Lectures
I	Application and Business Letter Format and Style Enquiries and Replies Business Profile and Proposal		15
II	Office Communication and Notification Circular and Memo-writing Personal Writing: Designing Visiting Cards, Letter Heads, Formal and Informal greetings. Postcards. Invitations, Acceptance, Refusal		15
III	Advanced Resume Writing Reading Comprehension Synonyms, Antonyms Idiom and Phrases		15
Suggested Readings:			
<ol style="list-style-type: none"> 1. R. K. Khanna and Kaushik Sinha: English for Students of Commerce, OPU 2. Krishna Mohan and Meera Banerjee: Developing Communication Skills, Macmillan 3. Wren & Martin: English for Competitive Examinations, S Chand Publishing 			
Latest edition of the text books should be used.			
This course can be opted as Vocational/ Skill Development paper 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:			
Class Test		(10 marks)	
Quiz/ Seminar/ Project/ Presentation/ Research Orientation Assignment/ Assignments (Charts/ Flora/ Rural Service/ Technology Dissemination/ Excursions/ Lab Visits/ Industrial Training)		(15 marks)	

Programme : B.Com.		Year: Second	Semester: Fourth
Subject: Commerce			
Course Code: 250408V		Course Title: Statistical Analysis through SPSS	
Course outcomes: The objective of this course is to develop vocational skill among students regarding Statistical Analysis using SPSS.			
Credits: 3		Vocational / Skill Development	
Max. Marks: 25+75			
Total No. of Lectures: 45			
Unit	Topics		No. of Lectures
I	Data Inputs: Entering data in Excel, creating new variables, recoding variables, renaming variables.		10
II	SPSS Environment: Entering data in SPSS, Data Preparation, Data transformation, representation of data. Descriptive Statistics (measures of central tendency, variability, skewness and kurtosis).		13
III	Inferential Statistics-Parametric Test: Test for Normality, t-test for single mean, t-test for difference between means, Paired t-test.		12
IV	Analysis of Variance (One-way & Two-way), Correlation coefficient; Linear regression.		10
Suggested Readings:			
<ol style="list-style-type: none"> 1. Morgan GA: SPSS for Introductory Statistics; Uses and Interpretation. 2. Robert H. Carver: Data Analysis with SPSS (Version 16). 3. Kiran Pandya, Smruti Bulsari and Sanjay Sinha: SPSS in Simple Steps. <p>Latest edition of the text books should be used.</p>			
This course can be opted as Vocational/ Skill Development paper 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:			
Class Test		(10 marks)	
Quiz/ Seminar/ Project/ Presentation/ Research Orientation Assignment/ Assignments (Charts/ Flora/ Rural Service/ Technology Dissemination/ Excursions/ Lab Visits/ Industrial Training)		(15 marks)	

Programme: B.Com.		Year: Second	Semester: Fourth
Subject: Commerce			
Course Code: 250411V		Course Title: Data Visualization with Tableau and Power BI	
Course outcome: After successfully completing this course the student will be able to demonstrate knowledge and understanding of data visualization principles and their application in business intelligence. Students will master the core functionalities of Tableau and Power BI, enabling them to create a diverse range of visualizations tailored to different analytical needs.			
Credits: 3		Vocational / Skill Development	
Max. Marks: 25+75			
Total No. of Lectures & Practical: 45			
Unit	Topics		No. of Lectures
I	Visualization with Tableau – I Tableau Software Ecosystem, Toolbar Icons, Data Window and Aggregation, Tableau Data Source, Heat Maps, Tree maps, Bar Chart, Line Chart, Area Fill Charts, Pie Chart, Scatter Plot, Circle View, Bullet Graph, Packed Bubble, Histogram, Boxplot and Gantt Chart, Sorting Data, Enhancing Views with Filters, Sets, Groups & Hierarchies.		8
II	Visualization with Tableau – II Cross-tabulation, Dashboard Designing, Dashboard Actions, Joining Database, Functions in Tableau, Aggregate Functions, Numeric Functions, Date Functions, Stories, Advanced Mapping, Advanced Parameters, Tableau Best Practices, Combining Multiple Dashboards into Stories, Publishing Stories and Dashboards.		10
III	Introduction to Power BI Power BI Deployment Modes, Project Discovery and Ingestion, Power BI Project Roles, Admin and Project Role Collaboration, Power BI Licenses, Data Warehouse Bus Matrix, Dataset Design Process, Data Profiling, Dataset Planning, Data Transformations, Import Mode and Direct Query Mode.		9
IV	Data Transformation & M Query Design Query Design per Dataset Mode, Data Sources, Authentication, Privacy Levels, Power BI Desktop Options, M Queries, Data Source Parameters, Staging Queries, Fact and Dimension Queries, M Query Summary, Data Types, Direct Query Data Models: Relationships View, Data View, Report View, Fact Tables, Dimension Tables, Relationships.		9
V	Creating and Formatting Reports Report Planning, Live Connections to Power BI Datasets, Choosing the Visual, Visual Interactions, Slicers, Report Filter Scopes, Report Filter Conditions, Visual-Level Filtering, Visualization Formatting, Custom Visuals and Dashboards : Drill through Report Pages, Bookmarks, Analytics Pane, Quick Insights, Custom Visuals, Dashboard Design, Multi-Dashboard Architectures.		9
Suggested Readings:			
<ol style="list-style-type: none"> 1. Kieran Healy, 2018, <i>Data Visualization: A Practical Introduction</i>, Princeton. 2. Hadly Wickham, Garrett Grolemund, 2017, <i>R for Data Science: Import, Tidy, Transform, Visualize and Model Data</i>, O'Reilly. 3. Chandraish Sinha. (2021). <i>Mastering Power BI: Build Business Intelligence Applications Powered with DAX Calculations, Insightful Visualizations, and Loads of Data Sources</i>. BPB. 4. Julia Steele, Noah Iliinsky, 2010, <i>Beautiful Visualization</i>, O'Reilly Media. <p>Latest edition of the text books should be used.</p>			
This course can be opted as Vocational/ Skill Development paper by the students of following subjects: B.Com. DABI registered students			

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

Class Test	(10 marks)
Quiz/ Seminar/ Project/ Presentation/ Research Orientation Assignment/ Assignments (Charts/ Flora/ Rural Service/ Technology Dissemination/ Excursions/ Lab Visits/ Industrial Training)	(15 marks)

Programme : B.Com.		Year: Second	Semester: Fourth
Subject: Commerce			
Course Code: 250409C		Course Title: Physical Education and Yoga	
Course outcomes: Students will learn the introduction of Physical Education, Concept of fitness and wellness, Weight management and lifestyle of an individual. The student will also learn about the relation of Yoga with mental health and value education. In this course student will also learn about the aspects of the Traditional games of India.			
Credits: 2		Co-Curricular Course	
Max. Marks: 25+75			
Total No. of Lectures: 30			
Unit	Topics		No. of Lectures
I	Physical Education: <ul style="list-style-type: none"> • Meaning, Definition, Aim and Objective. • Misconception About Physical Education. • Need, Importance and Scope of Physical Education in the Modern Society. • Physical Education Relationship with General Education. Physical Education in India before independence. Physical Education in India after independence.		6 Theory
II	Concept of Fitness and Wellness: <ul style="list-style-type: none"> • Meaning, Definition and Importance of Fitness and Wellness. • Components of Fitness. • Factor Affecting Fitness and Wellness. Weight Management: <ul style="list-style-type: none"> • Meaning and Definition of Obesity. • Causes of Obesity. • Management of Obesity. • Health problems due to Obesity. Lifestyle: <ul style="list-style-type: none"> • Meaning, Definition, Importance of Lifestyle. • Factor affecting Lifestyle. Role of Physical activity in the maintains of healthy lifestyle.		5 Theory 3 Practical
III	Yoga and Meditation: <ul style="list-style-type: none"> • Historical aspect of yoga. • Definition, types scopes & importance of yoga. • Yoga relation with mental health and value education. • Yoga relation with Physical Education and sports. • Definition of Asana, differences between asana and physical exercise. • Definition and classification of pranayama. • Difference between pranayama and deep breathing. • Practical: Asana, Suraya-Namaskar, Bhujang Asana, Naukasana, Halasana, Vajrasana, Padmasana, Shavasana, Makrasana, Dhanurasana, Tad Asana. Pranayam: Anulom, Vilom. 		2 Theory 6 Practical
IV	Traditional Games of India: <ul style="list-style-type: none"> • Meaning. • Types of Traditional Games- <ul style="list-style-type: none"> • Gilli- Danda • Kanche • Stapu • Gutte, etc. • Importance/ Benefits of Traditional Games. • How to Design Traditional Games. Recreation in Physical Education: <ul style="list-style-type: none"> • Meaning, Definition of Recreation. • Scope and Importance of Recreation. 		2 Theory 6 Practical

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|--|--|--|
| | <ul style="list-style-type: none">• General Principles of Recreation.• Types of Recreational Activities.• Aerobics and Zumba.(Fit India Movement) | |
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Suggested Readings:

1. Singh, Ajmer, Physical Education and Olympic Abhiyan, Kalyani Publishers, New Delhi.
2. Patel, Shri Krishna, Physical Education, Agrawal Publishers, Agra.
3. Panday, Preeti, Sharirik Shiksha Sankalan, Khel Sanskriti Prakashan, Kanpur.
4. Kamlesh M.L., Physical Education, Facts and foundations, Faridabad P.B. Publications.

This course can be opted as Co-Curricular Course by the students of following subjects:

Open for all

Suggested Continuous Evaluation Methods:

- Class Test (10 Marks)
- Quiz/ Seminar/ Project/ Presentation/ Research Orientation Assignment/ Assignments (Charts/ Flora/ Rural Service/ Technology Dissemination/ Excursions/ Lab Visits/ Industrial Training) (15 Marks)

Programme: B.Com.		Year: Third	Semester: Fifth
Subject: Commerce			
Course Code: BC260501T		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: 5		Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75			
Total No. of Lectures: 75			
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. Residence & Tax Liability (Basis of Charge). Exempted Incomes.		18
II	Income from Salaries, Income from House Property. Profits and Gains of Business and Profession, Depreciation.		25
III	Capital gains, Income from Other Sources, Deductions from Gross Total Income, Computation of Tax Liability of an Individual.		16
IV	Set off and carry forward of losses and Clubbing of Income & Aggregation of Income, Procedure of Assessment and Income Tax Authorities, Advance Payment of Tax and Deduction of Tax at Source.		16
Suggested Readings:			
<ol style="list-style-type: none"> Singhanai V.K: Students' Guide to Income Tax; Taxmann, Delhi. Mehrotra H.C: Income Tax Law & Accounts; Sahitya Bhawan, Agra. Girish Ahuja and Ravi Gupta: Systematic approach to income tax; Sahitya Bhawan Publications, New Delhi. Dinker Pagare: Income Tax Law and Practice; Sultan Chand & Sons, New Delhi. Prasad, Bhagwati: Income Tax Law & Practice; Wiley Publication, 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:			
	Class Test	(10 marks)	
	Quiz/ Seminar/ Project/ Presentation/ Research Orientation Assignment/ Assignments (Charts/ Flora/ Rural Service/ Technology Dissemination/ Excursions/ Lab Visits/ Industrial Training)	(15 marks)	

Programme: B.Com.		Year: Third	Semester: Fifth
Subject: Commerce			
Course Code: BC260502T		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 Pre GST Era. GST Meaning Advantages, Disadvantages of Evaluation Of GST, Structure of GST, CGST, SGST, IGST UTGST, And Important Definition Under GST Act.		17
II	Time Of Supply: Meaning Of Goods and Services, TOS Under Reverse Charge Mechanism, Invoicing Provisions, Provisions Related with Change Changes in GST Rate. Place Of Supply: POS Meaning, POS Of Goods and Services, Intra state And Interstate Supply. Value Of Supply: Meaning, Provisions Related with Determination of Value of Supply of Goods and Services, Determination of GST Liability.		16
III	Input Tax Credit ITC: Meaning of Utilization of ITC, Block Credit, Supply not Eligible for ITC, Matching, Reversal and Reclaim of ITC. Payment Under GST: Manner of Payment of GST Liability, Concept of Electronic, Cash Credit and Liability Ledger, Refund of Excess GST. Return: Meaning, Purpose and Importance, Different Types of Return, Due Date of Filing Return, Assessment Under GST: Meaning, Types Sales Assessment, Provisional Assessment, Summary Assessment, Best Judgment Assessment.		25
IV	Registration: Meaning of Final Registration, Compulsory Registration, and Procedure for New Registration, Amendment and Cancellation of Registration. 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.		17
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 Publication private limited University edition 4. RK Singh PK a bird's eye view of GST Asia law house 5. Singhanian 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, 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:			
Class Test		(10 marks)	
Quiz/ Seminar/ Project/ Presentation/ Research Orientation Assignment/ Assignments (Charts/ Flora/ Rural Service/ Technology Dissemination/ Excursions/ Lab Visits/ Industrial Training)		(15 marks)	

Programme: B.Com.		Year: Third	Semester: Fifth
Subject: Commerce			
Course Code: BC260503T		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			
Total No. of Lectures: 75			
Unit	Topics		No. of Lectures
I	Business Finance: Nature And Scope, Finance Function Investment Financing and Dividend Decisions, Capital Budgeting: Meaning Nature and Importance Investment Decisions Are Its Major Evaluation Criteria.		15
II	Cost of Capital: Meaning, Importance, Calculation of Cost of Debt, Preference Shares, Equity Shares and Retained Earnings, combined (Weighted) Cost of Capital, Capitalization- Meaning, Overcapitalization & Undercapitalization.		19
III	Dividend Policies: Issues in Dividend Policies, Dividend Models, Sources of Funds: Long Term Funds, Short Term Funds, Nature Significance and Determinants of Working Capital. Approaches to Working Capital.		20
IV	Capital Market: (A) New Issue Market (B) Secondary Market Functions and Role of Stock Exchange (BSE, NSE,).		21
Suggested Readings: <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 <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:			
	Class Test	(10 marks)	
	Quiz/ Seminar/ Project/ Presentation/ Research Orientation Assignment/ Assignments (Charts/ Flora/ Rural Service/ Technology Dissemination/ Excursions/ Lab Visits/ Industrial Training)	(15 marks)	

Programme: B.Com.		Year: Third	Semester: Fifth
Subject: Commerce			
Course Code: BC260504T		Course Title: Principles and Practices of Insurance	
Course outcomes: After completing this course a student will have: <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. Ability to understand the concept of Life, Marine and Fire Insurance.			
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
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. 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:			
Class Test		(10 marks)	
Quiz/ Seminar/ Project/ Presentation/ Research Orientation Assignment/ Assignments (Charts/ Flora/ Rural Service/ Technology Dissemination/ Excursions/ Lab Visits/ Industrial Training)		(15 marks)	

Programme: B.Com.		Year: Third	Semester: Fifth
Subject: Commerce			
Course Code: BC260505T		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			
Total No. of Lectures: 75			
Unit	Topics		No. of Lectures
I	Money: Functions and classification, Alternative Measures to Money Supply in India and Their Different Components, Determination of Money Supply, 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, Types of Banks, 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; Reforms in Banking sector in India.		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. Kumar, Amit, Sen, Ruchi, Monetary Theory and Banking in India, Sahitya Bhawan Publications, Agra 2. Saha SK Indian Banking System SBPD Publication 3. Deshmukh And Indian Banking System Chandralok Prakashan 4. Gupta SB Monetary Planning of India 5. Hajela, T.N. (2009); Money & Banking; Ane Books Pvt. Ltd. New Delhi 6. Sengupta A K & Agarwal K Money Market Operations in India 7. Hajela, T.N. Money and Banking, ANC Books Pvt. Ltd.(2009) <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:			
Class Test		(10 marks)	
Quiz/ Seminar/ Project/ Presentation/ Research Orientation Assignment/ Assignments (Charts/ Flora/ Rural Service/ Technology Dissemination/ Excursions/ Lab Visits/ Industrial Training)		(15 marks)	

Programme: B.Com.		Year: Third	Semester: Fifth
Subject: Commerce			
Course Code: 260508V		Course Title: Introduction to Graphic Designing	
Course outcome: Successful completion of the course develops the skills required to develop professional design for print and electronic media through learning the art of combining the text and graphics for effective communication in the form of logo, graphics, signs and other modes of visual communication.			
Credits: 3		Vocational/Skill Development	
Max. Marks: 25+75			
Total No. of Lectures & Practical: 45			
Unit	Topics		No. of Lectures
I	Introduction to Principles of Designing: Concept of designing; History of designing; Elements and principles of designing – line, colour, shape, space, texture and value. Typography: Anatomy of a letter; typefaces; Typographic measurements; Typographic standards; Typographic Guidelines.		10
II	Colour Theory: Concept of colours for effective visual communication; Digital colours; generating colours on computer. Digital Illustration : Creation of digital illustrations through two-dimensional vector images; Introduction to Adobe Photoshop to produce and edit digital images – the toolbox, menus, workplaces and shortcuts, tools.		10
III	Adobe Photoshop: Creation of original art and saving in desired file format; Retouch, manipulate and enhance photographs; Create brush, patterns and custom shape, texture and text effects; Gallery – filter, blur; Effects – light and lens.		15
IV	CorelDRAW: Overview of Vector vs Raster graphics; Launching CorelDRAW – User interface, toolbox, menus; Understanding file formats: CDR, AI, PDF, EPS, SVG; Creating, saving, and opening documents; Page setup and document properties; Introduction to basic tools – Pick, Shape, Crop, Zoom, Freehand. Working with Shapes and Objects: Drawing and modifying basic shapes (Rectangle, Ellipse, Polygon, Star); Grouping, Aligning, Ordering, and Transforming objects; Duplicating and mirroring Weld, Trim, Intersect: Using shaping tools; Using Object Manager for layer handling.		10
Suggested Readings:			
<ul style="list-style-type: none"> Levin, Golan and Brain, Tega. Code as creative medium: a handbook for computational art and design. Cambridge, Massachusetts : The MIT Press, [2021]. https://helpx.adobe.com/pdf/photoshop_reference.pdf https://product.corel.com/help/CorelDRAW/540229932/Main/EN/User-Guide/CorelDRAW-X7.pdf 			
Latest edition of the text books should be used.			
This course can be opted as Vocational/ Skill Development paper 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:			
Class Test			(10 marks)
Quiz/ Seminar/ Project/ Presentation/ Research Orientation Assignment/ Assignments (Charts/ Flora/ Rural Service/ Technology Dissemination/ Excursions/ Lab Visits/ Industrial Training)			(15 marks)

Programme: B.Com.	Year: Third	Semester: Fifth
Subject: Commerce		
Course Code: 260509V	Course Title: DBMS with SQL	
Course outcome: At the end of this course the students will have knowledge pertaining to Relational Database Management Systems, Data Models, SQL query processing, Normalization along with an introduction to No SQL Database systems using Mongo DB.		
Credits: 3	Vocational/Skill Development	
Max. Marks: 25+75		
Total No. of Lectures & Practical: 45		
Unit	Topics	No. of Lectures
I	Introduction to Database Management Systems Introduction-Database System Applications, Purpose of Database Systems, Instances and Schemas, Data Models, Database Languages, Database Architecture, Database Users and Administrators, ER Diagrams.	8
II	Creating Table Creating and Managing Tables, DROP TABLE, ALTER TABLE, TRUNCATE TABLE, Inserting and Updating Data: INSERT INTO, UPDATE, DELETE, Constraints and Indexes: PRIMARY KEY, FOREIGN KEY, UNIQUE, NOT NULL, CHECK, DEFAULT.	10
III	Select Query Forms of Basic SQL Query, Nested Queries, Filtering Data, Logical Operators (AND, OR, NOT), Comparison Operators, Aggregate Functions (COUNT, SUM, AVG, MIN, MAX), NULL values, SELECT, WHERE, ORDER BY, GROUP BY, HAVING, DISTINCT.	10
IV	Joining Tables INNER JOIN, LEFT JOIN, RIGHT JOIN, FULL OUTER JOIN, CROSS JOIN, SELF JOIN, Indexes, Other Operations: UNION and UNION ALL, INTERSECT, EXCEPT.	8
V	Advance SQL Transactions, Normalization, CASE and When, Sub Queries, Overview of No SQL, Types of No SQL Databases, MongoDB, Migrating from RDBMS to No SQL, No SQL in Cloud, Database Administration.	9
Suggested Readings:		
<ul style="list-style-type: none"> • Guy Harrison, 2015, Next Generation Databases: No SQL and Big Data, Apress. • Ramez Elmasri, ShamkatB.Navathe, 2013, Database Systems, Pearson. • Pramod J. Sadalage, Martin Fowler, 2012, No SQL Distilled, Addison Wesley. • A.Silberschatz, H.F. Korth, S.Sudarshan, 2006, Database System Concepts, McGraw Hill. • Raghurama Krishnan, Johannes Gehrke, 2003, Database Management Systems, McGraw Hill. <p>Latest edition of the text books should be used.</p>		
This course can be opted as Vocational/ Skill Development paper by the students of following subjects: B.Com. DABI registered students		
Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:		
Class Test		(10 marks)
Quiz/ Seminar/ Project/ Presentation/ Research Orientation Assignment/ Assignments (Charts/ Flora/ Rural Service/ Technology Dissemination/ Excursions/ Lab Visits/ Industrial Training)		(15 marks)

Programme: B.Com.		Year: Third	Semester: Fifth
Subject: Commerce			
Course Code: 260507C		Course Title: Analytic Ability and Digital Awareness	
Course outcomes: CO 1: Familiarize with analogy, number system, set theory and its applications, number system and puzzles. CO 2: To understand the basics of Syllogism, figure problems, critical and analytical reasoning. CO 3: Familiarize with word processing application and worksheet. CO 4: To understand the basics of web surfing and cyber security.			
Credits: 2		Co-Curricular Course	
Max. Marks: 25+75			
Total No. of Lectures: 30			
Unit	Topics		No. of Lectures
I	Alphabet test, Analogy, Arithmetic Reasoning, Blood relations, Coding and Decoding, Inequalities, Logical Venn diagram, Seating Arrangements, Puzzles and Missing numbers		6L+2T+0P
II	Syllogism, Pattern completion and figure series, Embedded Figure and counting of figures, Cube & Dice, Paper cutting and folding, Data sufficiency, Course of Action, Critical Reasoning, Analytical and decision making		5L+2T+0P
III	Computer Basics: Block diagram of Digital Computer, Classification of Computers, Memory System, Primary storage, Auxiliary memory, Cache memory, Computer Software (System/Application Software), MS Word Basics: The word screen, getting to word documents, typing and Revising text, Finding and Replacing, Editing and Proofing tools, Formatting text characters, Formatting Paragraph, Document templates., Page set up, tables, Mail Merge, Macros, protecting documents, printing a document. MS-Excel : Introduction, Worksheet basics, Creating worksheet, Heading information, Data & Text, Date & Time, Alphanumeric values, Saving & quitting worksheet, Opening and moving around in an existing worksheet, Toolbars and Menus, Excel shortcut and function keys, Working with single and multiple workbook, Working with formulae & cell referencing, Auto sum, coping formulae, Absolute & relative addressing, Worksheet with ranges, Formatting of worksheet, Previewing & Printing worksheet, Graphs and charts, Database, Creating and using macros, Multiple worksheets- concepts Introduction of Open-Source Applications: LibreOffice, OpenOffice and Google Docs etc.		2T+3P+3P
IV	Web Surfing: An Overview: working of Internet, Browsing the Internet, E-Mail, Components of E-Mail, Address Book, Troubleshooting in E-Mail, Browsers: Netscape Navigator, Microsoft Internet Explorer, Google Chrome, Mozilla Firefox, Tor, Search Engines like Google, DuckDuckGo etc, Visiting web sites: Downloading. Cyber Security: Introduction to Information System, Type of information system, CIA model of Information Characteristics, Introduction to Information Security, Need of Information Security, Cyber Security, phishing, spamming, fake news, general issues related to cyber security, Business need, Ethical and Professional issues of security.		3P+ 4T
Suggested Readings:			
1. Sharma, A., "How to prepare for Data Interpretation and Logical Reasoning for the CAT" McGraw Hill Education Pvt. Ltd., New Delhi, India, 2011, Ed. 5, ISBN 978 2007 070 481			
2. Aggarwal, R.S., "A Modern Approach to Verbal and Non-verbal Reasoning" S. Chand Publishers New Delhi, India, 2010, ISBN 10: 8121905516			
3. Madan, Sushila, Introduction to Essential tools, Jain Book Agency, New Delhi/India, 2009, 5 th ed..			
4. Goel, Anita, Computer Fundamentals, Pearson Education, India, 2012			
5. Michael E. Whitman and Herbert J. Mattord, "Principles of Information Security," Sixth Edition, Cengage Learning, 2017			
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:

- Class Test (10 Marks)
- Quiz/ Seminar/ Project/ Presentation/ Research Orientation Assignment/ Assignments (Charts/ Flora/ Rural Service/ Technology Dissemination/ Excursions/ Lab Visits/ Industrial Training) (15 Marks)

Programme: B.Com.	Year: Third	Semester: Sixth
Subject: Commerce		
Course Code: BC260601T	Course Title: Accounting for Managers	
Course outcomes: After completing this course a student will have:		
<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. ✓ Ability to understand the concept of Budgetary Control, Cash Flow Statement, Fund Flow Statement, Break Even Analysis etc. 		
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 by Decision, Break Even Analysis: Concept and Practical Applications of Break-even Analysis.	22
IV	Standard Costing: Meaning and Objectives of Standard Costing Setting of Standard. Reporting to Management: Meaning, Objectives, Principles of Reporting, Importance of Reports, Classification of Reports, Reporting at different Levels of Management.	20
Suggested Readings:		
<ol style="list-style-type: none"> 1. Gupta, K.L., Accounting for Managers, Sahitya Bhawan Publications, Agra. 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. <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:		
Class Test		(10 marks)
Quiz/ Seminar/ Project/ Presentation/ Research Orientation Assignment/ Assignments (Charts/ Flora/ Rural Service/ Technology Dissemination/ Excursions/ Lab Visits/ Industrial Training)		(15 marks)

Programme: B.Com.		Year: Third	Semester: Sixth
Subject: Commerce			
Course Code: BC260602T		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, Scopes and Inherent limitations of Audit and Various Classes of Auditing: Financial Audit, Tax Audit, Cost Audit, Management Audit, Social Audit, Forensic Audit and Digital Audit; Standard of Auditing: SA200, SA300, SA315, SA320; 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 Risk; Audit Evidence – meaning, relevance and reliability, and sufficient appropriate audit evidence; Audit in depth, test checking, Auditor's Approach to statistical sampling, (SA530) Routine checking, vouchers, verification and valuation of assets and liabilities, Auditor's Report on Profit and Loss Account and Balance Sheet (SA700, SA701, SA705).		15
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 2020.		19
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. Audit of Limited Liability Partnership (LLP). Internal Audit: Objective and scope of Internal Audit, Responsibilities and Authority of Internal Auditors, Relationship between internal auditor and statutory auditor.		24
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.			
5. Yadav, Pankaj, Auditing, Neel Kamal Prakashan, Delhi.			
6. Sharma, Sanjeev, Auditing: MK 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: 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:			
Class Test			(10 marks)
Quiz/ Seminar/ Project/ Presentation/ Research Orientation Assignment/ Assignments (Charts/ Flora/ Rural Service/ Technology Dissemination/ Excursions/ Lab Visits/ Industrial Training)			(15 marks)

Programme: B.Com.		Year: Third	Semester: Sixth
Subject: Commerce			
Course Code: BC260604T		Course Title: Financial Institutions and Market	
Course outcomes: After completing this course a student will have:			
<ul style="list-style-type: none"> ✓ 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			
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 Money Market.		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
Suggested Readings:			
<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. Gupta, O. P., "Indian Securities Market". 			
Note- Latest edition of the text books should be used.			
This course can be opted as an elective by the students of following subjects: Open for all			
Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:			
Class Test			(10 marks)
Quiz/ Seminar/ Project/ Presentation/ Research Orientation Assignment/ Assignments (Charts/ Flora/ Rural Service/ Technology Dissemination/ Excursions/ Lab Visits/ Industrial Training)			(15 marks)

Programme: B.Com.		Year: Third	Semester: Sixth
Subject: Commerce			
Course Code: BC260605T		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 HR 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.		20
III	Employee Compensation: Compensation & Welfare, Job Evaluation. Performance Appraisal: Techniques, Job Enlargement & Job Enrichment, Quality of Work Life, Worker's Participation in Management.		25
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
Suggested Readings:			
<ol style="list-style-type: none"> Aswathappa K Maine resource management Tata McGraw Hill Verma Pramod SaviBagiyaprabandhan Rao VSP human resource management Excel books Tripathi PC personnel management and Industrial Relations Sultan Chand and sons Agarwal & Fauzdar, Human Resource Management-SBPD Publishing House, Agra (English/Hindi) <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:			
Class Test		(10 marks)	
Quiz/ Seminar/ Project/ Presentation/ Research Orientation Assignment/ Assignments (Charts/ Flora/ Rural Service/ Technology Dissemination/ Excursions/ Lab Visits/ Industrial Training)		(15 marks)	

Programme: B.Com.		Year: Third	Semester: Sixth
Subject: Commerce			
Course Code: BC260606T		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 frame work, corporate scams, committees in India and abroad, corporate social responsibility.		16
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 <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:			
Class Test		(10 marks)	
Quiz/ Seminar/ Project/ Presentation/ Research Orientation Assignment/ Assignments (Charts/ Flora/ Rural Service/ Technology Dissemination/ Excursions/ Lab Visits/ Industrial Training)		(15 marks)	

Programme: B.Com.		Year: Third	Semester: Sixth
Subject: Commerce			
Course Code: 260608V		Course Title: Basics of Data Analytics using Spreadsheet	
Course outcome: After successful completion of this course the students will be able to:			
<ul style="list-style-type: none"> ✓ Understand the basics of data analytics and its applications. ✓ Develop proficiency in using spreadsheet software for data manipulation and analysis. ✓ Build and use spreadsheet models for decision making & Communicate data insights effectively. 			
Credits: 3		Vocational/Skill Development	
Max. Marks: 25+75			
Total No. of Lectures & Practical: 45			
Unit	Topics		No. of Lectures
I	Introduction to Data Analytics Understanding data and its types (structured, unstructured, semi-structured)-What is Data Analytics- Types of data Analytics-Importance of Data Analytics- Applications of Data Analytics.		10
II	Introduction to Excel and Basic Functions: Workbook, Worksheet, Cells, and Ranges, Data entry and basic formatting techniques, using basic arithmetic functions: SUM, AVERAGE, MIN, MAX, ROUND, Introduction to cell referencing: relative, absolute, and mixed. Data Importing and Pre-processing: Importing data from various sources (CSV, text files, web data), Data cleaning: removing duplicates, handling missing data, and standardizing formats, Data transformation: text-to-columns, data validation techniques, Using the "Find & Replace" and "Text Functions" (LEFT, RIGHT, MID, CONCATENATE).		13
III	Descriptive Statistics Using Excel: Calculating measures of central tendency: mean, median, mode, Computing measures of dispersion: range, variance, standard deviation, Creating and interpreting frequency distributions and histograms.		10
IV	Advanced Spreadsheet Functions: Using logical functions: IF, AND, OR, IFERROR, Lookup and reference functions: VLOOKUP, HLOOKUP, INDEX, MATCH. Visualization Techniques: Creating various chart types: bar, line, pie, scatter, Advanced charting techniques: combo charts, dual-axis charts, Data visualization best practices: choosing the right chart, formatting, and styling, Creating and customizing PivotTables and Pivot Charts.		12
Suggested Readings:			
<ul style="list-style-type: none"> • Nigam, Manisha, 2019, Data Analysis with Excel, BPB Publications, New Delhi. • McFedries, Paul, 2023, Microsoft Excel Formulas and Functions, Pearson. • Arora, Ritu, 2023, Mastering Advanced Excel, BPB Publications, New Delhi. 			
Latest edition of the text books should be used.			
This course can be opted as Vocational/ Skill Development paper 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:			
Class Test			(10 marks)
Quiz/ Seminar/ Project/ Presentation/ Research Orientation Assignment/ Assignments (Charts/ Flora/ Rural Service/ Technology Dissemination/ Excursions/ Lab Visits/ Industrial Training)			(15 marks)

Programme: B.Com.	Year: Third	Semester: Sixth
Subject: Commerce		
Course Code: 260609V	Course Title: Advanced Analytics with Python	
<p>Course outcome: After successful completion of this module, students will be able to demonstrate knowledge and understanding of:</p> <ul style="list-style-type: none"> • The role of decision trees and random forests in predictive modelling, including concepts of pruning, ensemble learning, bagging, and feature importance. • Key evaluation metrics for model performance, such as accuracy, precision, recall, F1-score, and the confusion matrix. • The principles of Support Vector Machines (SVM), including linear SVM, the kernel trick, non-linear SVM, and the use of SVM for both classification and regression. • Build and interpret decision trees and random forests using Python Programming, evaluating their performance with appropriate metrics. • Develop and tune Support Vector Machine models using Python, applying them to both classification and regression problems. • Implement NLP techniques using the NLTK library in Python, performing tasks such as sentiment analysis, named entity recognition, and text classification. • Utilize decision trees, random forests, SVMs, NLP techniques, and neural networks to address a variety of real-world data problems. • Communicate complex analytical findings effectively through written reports and visual presentations. • Engage in independent learning and continuous improvement in the fields of machine learning and artificial intelligence. 		
Credits: 3		Vocational / Skill Development
Max. Marks: 25+75		
Total No. of Lectures & Practical: 45		
Unit	Topics	No. of Lectures
I	Decision Trees and Random Forests Decision Trees: Concept, building a decision tree, pruning, and interpretation. Random Forests: Ensemble learning, bagging, and feature importance. Model Evaluation: Accuracy, precision, recall, F1-score, confusion matrix. Model building with R/Python Programming.	9
II	Support Vector Machines (SVM) Introduction to Support Vector Machines, Linear SVM and Kernel Trick, Non-linear SVM, SVM for Classification and Regression, Model Evaluation and Hyperparameter Tuning. SVM Model building with Python.	9
III	Natural Language Processing (NLP) Introduction to Natural Language Processing, Text Preprocessing, Feature Extraction and feature engineering, Sentiment Analysis, Named Entity Recognition, Text Classification. NLTK Library in Python.	9
IV	Neural Networks Introduction to Artificial Neural Networks, Perceptron and Activation Functions, Multilayer Perceptron, Backpropagation, Deep Neural Networks and Deep Learning. NN Model building with Python.	9
V	Artificial Intelligence (AI) Introduction to Artificial Intelligence, Search Algorithms (Uninformed and Informed Search), Knowledge Representation and Reasoning, Machine Learning vs. Artificial Intelligence, AI Applications and Ethics.	9
<p>Suggested Readings:</p> <ul style="list-style-type: none"> • Kevin Knight, Elaine Rich, B.Nair, 2017, <i>Artificial Intelligence</i>, McGraw. • Han, Jiawei and Kamber, Micheline, 2012, <i>Data Mining: Concepts and Techniques</i>, Morgan Kaufman Publishers. • AnandRajaraman, 2011, <i>Mining of Massive Datasets</i>, Cambridge University Press. • Mitchell, 2013, <i>Machine Learning</i>, McGraw Hill. <p>Latest edition of the text books should be used.</p>		
<p>This course can be opted as Vocational/ Skill Development paper by the students of following subjects: B.Com. DABI registered students</p>		

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:	
Class Test	(10 marks)
Quiz/ Seminar/ Project/ Presentation/ Research Orientation Assignment/ Assignments (Charts/ Flora/ Rural Service/ Technology Dissemination/ Excursions/ Lab Visits/ Industrial Training)	(15 marks)

Programme: B.Com.		Year: Third	Semester: Sixth
Subject: Commerce			
Course Code: 260607C		Course Title: Communication Skills and Personality Development	
Course outcomes:			
<ul style="list-style-type: none"> • To understand the concept of Personality. • To learn what personal grooming pertains. • To learn to make good resume and prepare effectively for interview. • To learn to perform effectively in group discussions. • To explore communication beyond language. • To learn to manage oneself while communicating. • To acquire good communication skills and develop confidence. 			
Credits: 2		Co-Curricular Course	
Max. Marks: 25+75			
Total No. of Lectures: 30			
Unit	Topics		No. of Lectures
I	<i>PERSONALITY AND PERSONAL GROOMING</i>		7 All topics will include practical learning
	Understanding Personality <ul style="list-style-type: none"> • Definition and Meaning of Personality • Types of Personality • Components of Personality • Determinants of Personality • Assessment of Personality Grooming Self <ul style="list-style-type: none"> • Dress for success • Make up & skin care • Hair care & styles for formal look • Art of accessorizing • Oral Hygiene 		
II	<i>INTERVIEW PREPARATION AND GROUP DISCUSSION</i>		8 Mock Interviews Included
	<ul style="list-style-type: none"> • Meaning and Types of Interview [Face to Face, Telephonic, Video] • Interview procedure [Opening, Listening, Closure] • Preparation for Interview • Resume Writing • LinkedIn Etiquette • Meaning and methods of Group Discussion • Procedure of Group Discussion. • Group Discussion simulation • Group discussion common error 		
III	<i>BODY LANGUAGE AND BEHAVIOUR</i>		7
	<ul style="list-style-type: none"> • Concept of human behavior • Individual and group behavior • Developing Self-Awareness • Behaviour and body language • Dimensions of body language: <ul style="list-style-type: none"> Proxemics Haptics Oculesics Paralanguage Kinesics Sign Language Chromatics Chronemics Olfactics • Cultural differences in Body Language • Business Etiquette & Body language 		

	<ul style="list-style-type: none"> • Body Language in the Post Corona Era • Virtual Meeting Etiquette • Social Media Etiquette 	
IV	<p style="text-align: center;"><i>BODY LANGUAGE AND BEHAVIOUR</i></p> <ul style="list-style-type: none"> • Concept of human behavior • Individual and group behavior • Developing Self-Awareness • Behaviour and body language • Dimensions of body language: <ul style="list-style-type: none"> Proxemics Haptics Oculesics Paralanguage Kinesics Sign Language Chromatics Chronemics Olfactics • Cultural differences in Body Language • Business Etiquette & Body language • Body Language in the Post Corona Era • Virtual Meeting Etiquette <p>Social Media Etiquette</p>	8
<p>Suggested Readings:</p> <ol style="list-style-type: none"> 1. Cloninger, S.C., “Theories of Personality : Understanding Person”, Pearson, New York, 2008, 5thedition. 2. Luthans F, “Organizational Behaviour”, McGraw Hill, New York, 2005, 12th edition. 3. Barron, R.A. & Brian D, “Social Psychology”, Prentice Hall of India, 1998, 8th edition. 4. Adler R.B., Rodman G. & Hutchinson C.C. , “Understanding Human Communication”, OxfordUniversity Press : New York, 2011. <p>Note- Latest edition of the text books should be used.</p>		
<p>This course can be opted as an elective by the students of following subjects: Open for all</p>		
<p>Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:</p> <ul style="list-style-type: none"> ➤ Class Test (10 Marks) ➤ Quiz/ Seminar/ Project/ Presentation/ Research Orientation Assignment/ Assignments (Charts/ Flora/ Rural Service/ Technology Dissemination/ Excursions/ Lab Visits/ Industrial Training) (15 Marks) 		

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

Suggested equivalent online courses:

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

Further Suggestions:

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

Greater employment opportunities

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

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

Plethora of Specialisation

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

Helps in Overall Personality Development

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

Vast Career choice

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

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

Programme: B.Com.	Year: Fourth	Semester: Seventh
Subject: Commerce		
Course Code: MC240101	Course Title: Accounting For Managerial Decisions	
Course outcome: The objective of this course is to familiarize students with the accounting concepts and methods used by managers for Planning and controlling business operations		
Credit – 5		Compulsory
Max. Marks: 25+75		
Total No. of Lectures= 75 (in hours per week)		
Unit	Topics	No. of Lectures
I	Management Accounting: Meaning, Nature Objectives, Scope, Techniques, Principles, Functions, Importance, Limitations, Management Accounting vs Financial and Cost Accounting, management Accountant-Role, Status, functions and responsibility.	20
II	Financial Statement Analysis- Parties interested in Financial Statement, Essentials of a good financial Statement, importance of Financial Statement, Analysis and Interpretation- Horizontal, Vertical; Comparative and Trend Analysis, Ratio Analysis meaning Utility, Classification of Ratios, Profitability Ratio, Activity Ratio and Financial Position ratios.	20
III	Fund Flow and Cash Flow Statement- Concept, Meaning of the term fund and preparation of fund flow statement and cash flow statement (As-3).	15
IV	Reporting to Management: Meaning, Objective, Methods, Principle of Reporting, Kinds of Reports, Reporting at different levels of management, Contemporary Issues in Management Accounting (Only Introduction):- Activity Based Costing, Quality Costing, Target Costing, Life cycle costing, Value chain Analysis.	20
Suggested Readings		
<ol style="list-style-type: none"> 1. <i>Anthony, Robert</i>, “Management Accounting” McGraw Hill Education 2. <i>Bilrman, Haral Jr. Dyckman, Thoas, R.</i>, “Management Cost Accounting” 3. <i>Khan & Jain</i>, “Management Accounting”, McGraw Hill Education; 6th edition 4. <i>Kulshreshtha</i>, “Management Accounting Concepts & Cases”, Tata McGraw Hill 5. <i>Maheshwari & Maheshwari</i>, “Accounting for Management”, S Chand Publishing 6. <i>Pandey, I.M.</i>, “Management Accounting”, Vikas Publishing 7. <i>Sharma, R.K., Gupta, Sashi K.</i>, “Management Accounting”, Kalyani Publishing 8. <i>Shukla, M.B.</i>, “Prabandhakiya Lekhankan” (Hindi) 9. <i>Gupta K.L.</i>, “Management Accounting”. 		
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:		
Class Test	(10 marks)	
Quiz/ Seminar/ Project/ Presentation/ Research Orientation Assignment/ Assignments (Charts/ Flora/ Rural Service/ Technology Dissemination/ Excursions/ Lab Visits/ Industrial Training)	(15 marks)	

Programme: B.Com.	Year: Fourth	Semester: Seventh
Subject: Commerce		
Course Code: MC240102	Course Title: Financial Management	
Course outcome: The objective of this course is to help students to understand the conceptual framework of Financial Management and its applications under various environmental constraints.		
Credit – 5		Compulsory
Max. Marks: 25+75		
Total No. of Lectures= 75 (in hours per week)		
Unit	Topics	No. of Lectures
I	Financial Management: Meaning, Nature and Scope, Financial Goal: Profit Vs. Wealth Maximization, Finance Functions-Investment, Financing and Dividend Decisions. Function of Finance Manager in Modern age.	15
II	Investment Decisions: Nature, Investment Evaluation Criteria- Payback Period, Accounting Rate of Return, Net Present Value, Internal Rate of Return, Profitability Index, Discounted Payback Period, N.P.V. and I.R.R. Comparison, Capital Rationing, Risk and Uncertainty in Capital Budgeting.	20
III	Financing Decisions: Sources of Short Term, Middle Term and LongTerm Financing, Concept and Approaches of Capital Structure Decisions -NI, NOI, Traditional and Modigliani Miller Approach. Leverage Analysis -Financing, Operating and Combined Leverage and its implications, EBIT-EPS analysis.	20
IV	Cost of Capital: Significance, Calculation of Cost of Capital of Individual Sources and Combined Cost of Capital (Weighted), Cost of Equity and CAPM. Dividend Decisions: Relevancy and Irrelevancy Theory of Dividend Decisions. (Walter's Model, Gordon's Model and Modigliani Miller Model). Factors Affecting Dividend Decision.	20
Suggested Readings: <ol style="list-style-type: none"> 1. <i>Chandra, Prasanna</i>, "Financial Management", McGraw Hill Education; Ninth edition 2. <i>Khan, M.Y.& Jain, P.K.</i>, "Financial Management", Tata McGraw Hill, 3. <i>Kuchhal, S.C.</i>, "Financial Management", Chaitanya Publishing House 4. <i>Pandey, I.M.</i>, "Financial Management", Vikas Publishing House, New Delhi 6. <i>Shukla, M.B.</i>, "Business Finance", Kitab Mahal 7. <i>Srivastava, R.M.</i>, "Financial Management", Himalaya Publishing House 		
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:		
Class Test	(10 marks)	
Quiz/ Seminar/ Project/ Presentation/ Research Orientation Assignment/ Assignments (Charts/ Flora/ Rural Service/ Technology Dissemination/ Excursions/ Lab Visits/ Industrial Training)	(15 marks)	

Programme: B.Com.		Year: Fourth	Semester: Seventh
Subject: Commerce			
Course Code: MC240103		Course Title: Marketing Management	
Course outcome: To develop in students an understanding of the underlying concepts, strategies and issues involved in the marketing of product and services.			
Credit – 5		Compulsory	
Max. Marks: 25+75			
Total No. of Lectures= 75 (in hours per week)			
Unit	Topics		No. of Lectures
I	Nature and Scope of Marketing, Marketing Environment, Marketing Mix, Market Segmentation, Consumer Behaviour.		15
II	Product Decisions: Product Mix, Product Life Cycle, New Product Development, Branding and Packaging, Pricing Methods and Strategies. (No. of Lectures - 20)		20
III	Promotion Decisions: Promotion Mix, Advertising, Publicity, Personal Selling, Sales Promotion, Internet, Channel Management Decision.		20
IV	Marketing Research, Marketing Planning, Marketing Organization, Marketing Control; Emerging Issues and Developments in Marketing. (No. of Lectures - 20)		20
Suggested Readings: <ol style="list-style-type: none"> 1. <i>Kotler, Philip, & Keller, K. L.</i>, “Marketing Management” Pearson 2. <i>Kotler, Philip & Armstrong, G.</i>, “Principles of Marketing”, Pearson 3. <i>Baines, Paul & Fill, Chris</i>, “Marketing”, Oxford University Press 4. <i>Perreault, W.D. & McCarthy, E.J.</i>, “Basic Marketing, A Global Managerial Approach”, McGraw-Hill 5. <i>Walker, B.J., Etzel, M.J., Stanton, W.J., & Pandit, Ajai</i>, “Marketing- Concepts and Cases”, Tata McGraw Hill Education 6. <i>Czinkota, M.R. & Kotabe, M.</i>, “Marketing Management”, Thomson Learning; 7. <i>Ramaswami, V.S. & Namakumari, S.</i>, “Marketing Management- Global Perspective, Indian Context”, Macmillan Publishers India Ltd 8. <i>Sontakki, C.N.</i>, “Marketing Management”, Kalyani Publication 9. <i>Shukla, Ajit Kumar</i>, “Marketing Management” Vaibhav Laxmi Prakashan 10. <i>Shukla, Ajit Kumar</i>, “Vipanan Prabhandh” Vaibhav Laxmi Prakashan 			
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:			
Class Test			(10 marks)
Quiz/ Seminar/ Project/ Presentation/ Research Orientation Assignment/ Assignments (Charts/ Flora/ Rural Service/ Technology Dissemination/ Excursions/ Lab Visits/ Industrial Training)			(15 marks)

Programme: B.Com.	Year: Fourth	Semester: Seventh
Subject: Commerce		
Course Code: MC240104	Course Title: Human Resource Management	
Course outcome: The objective of the course is to acquaint students with the techniques and principles to manage human resource of an organization.		
Credit – 5		Compulsory
Max. Marks: 25+75		
Total No. of Lectures= 75 (in hours per week)		
Unit	Topics	No. of Lectures
I	HRM: Meaning, Definitions, Characteristics. Human Resource Manager: Qualification, Functions. HR Accounting, HR Audit. Manpower Planning: Job Analysis, Recruitment, Selection and Placement.	20
II	Compensation Management: Wages and Salary, Employee Benefit Programmes, Group and Individual Incentives, Welfare and working conditions.	15
III	Training and Development: Meaning, Objectives, Need of Training, Methods, and Different levels of Training. Motivation and Morale.	20
IV	Performance Appraisal: Meaning, Objectives, Methods. Merit and Limitations of Performance Appraisal (Differences with Merit Rating), Promotion, Demotion, Transfer, Termination of Service, Retirement, Retrenchment.	20
<p>Suggested Readings:</p> <ol style="list-style-type: none"> 1. <i>Agarwal, R.D.</i>, “Dynamics of Personnel Management in India”, McGraw-Hill Inc.US 2. <i>Flippo, E.D.</i>, “Principles of Personnel Management”, Tata McGraw Hill. 3. <i>Mamoria, C.B.</i>, “Personal Management”, Himalaya Publishing House 4. <i>Ashwathappa, K.</i>, “Human Resource Management”, Tata McGraw Hill. (2013) 5. <i>Rao, V.S.P.</i>, “Human Resource Management”, 3rd Edition, Excel Books, (2010) 6. <i>Monappa, A. & Saiyyadain M.S.</i>, “Personnel Management”, McGraw-Hill Publishing Co 7. <i>Stone, Lloyed & Leslie, W. Rue</i>, “Human Resource and Personnel Management”, Irwin/McGraw-Hill 9. <i>Yoder, Dale</i>, “Personal Management and Industrial Relations”, Prentice-Hall, Inc 10. <i>Mamoria. C.B.</i>, “Sevi Vargiya Prabandha”, 11. <i>Verma, Pramod</i>, “Sevi Vargiya Prabandha” 12. <i>Kulshreshta</i>, “Sevi Vargiya Prabandha” 13. <i>Singh, D.P.N.</i>, “Sevi Vargiya Prabandha” 14. <i>Youder, Dale</i>, “Sevi Vargiya Prabandha Avan Audyogik Sambandh” 15. <i>Goyal, C.P. & Pandey, Baleshwer</i>, “Sevi Vargiya Prabandha Avan Audyogik Sambandh 		
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:		
Class Test	(10 marks)	
Quiz/ Seminar/ Project/ Presentation/ Research Orientation Assignment/ Assignments (Charts/ Flora/ Rural Service/ Technology Dissemination/ Excursions/ Lab Visits/ Industrial Training)	(15 marks)	

Programme: B.Com.	Year: Fourth	Semester: Eight
Subject: Commerce		
Course Code: MC240201	Course Title: Advanced Statistical Analysis	
Course outcome: The objective of this course is to give advance knowledge of the subject to make the students learn the application of Statistical Tools and Techniques for decision making.		
Credit – 5	Compulsory	
Max. Marks: 25+75		
Total No. of Lectures= 75 (in hours per week)		
Unit	Topics	No. of Lectures
I	Association of Attributes: Determination of unknown Class Frequencies, Consistency of Data, Methods of Determining Association, Coefficient of Contingency, Chi- Square Test and Goodness of Fit. Probability Theory: Importance, Different Approaches to Definition. Permutation and Combination, Theories of Probability- Additions and Multiplications, Conditional Probability.	20
II	Probability Distribution: Binomial, Poisson and Normal distribution, Their Characteristics and Application. Theory of Sampling, Law of Sampling, Sampling and Non-Sampling Errors, Standard Error, Sampling Distribution and their Characteristics.	15
III	Large Sampling Test: Test of Significance, Procedure of Testing of Hypothesis- Null and Alternative Hypothesis (a) Test of Significance in Attributes, - Assumptions, Significance of Difference- Mean, Proportion and S.D. in Sampling of Attributes. (b) Test of Significance in Variables (Null Hypothesis Testing): Significance of difference between- Two Sample Means, Difference between Standard Deviations of Two Samples.	20
IV	Small Sampling Test: Assumption, Need, Z-test, t- test, and F- test. Non-Parametric Test (Assumptions Free Testing) Meaning, Assumptions, Chi-Square Test, Analysis of Variance (ANOVA). Statistical Quality Control – Meaning, Characteristics, Causes of Variation in Quality Characteristics, Quality Control Charts.	20
Suggested Readings: <ol style="list-style-type: none"> 1. <i>Beri</i>, “Statistics for Management”, Tata McGraw Hill 2. <i>Chandran, J.S.</i>, “Statistics for Business and Economics”, Vikash, 1998 3. <i>Render & Stair Jr.</i>, “Quantitative Analysis for Management”, Prentice Hall 4. <i>Sharma, J.K.</i>, “Business Statistics”, Pearson Education 5. <i>Gupta, C.B.</i>, “An Introduction to Statistical Methods” Vikash Publication 6. <i>Levin Rubin</i>, “Statistics for Management” Pearson, New Delhi. 7. <i>Jaiswal K.S.</i>, “Advanced Statistics”, Vaibhav Laxmi Prakashan, Varanasi. 8. <i>Gupta, K.L.</i>, “Business Statistics”, Navyug Publication 9. <i>Gupta, C.B. & Gupta, Vijay</i>, “An Introduction to Statistical Methods”, S. Chand” Delhi 10. <i>Gupta, S.C. & Gupta, Indra</i>, “Business Statistics” Himalaya Pub. House Delhi 11. <i>Gupta S.P.</i>, Statistical Methods, S. Chand& Sons, Delhi 12. <i>Nagar Kailash Nath</i>, “Sankhiyaki Vishlotion”, Minakashi Publication 13. <i>Shukla & Sahai</i>, “Business Statistics”, Sahitya Bhawan Publication, Agra 		
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:		
Class Test	(10 marks)	
Quiz/ Seminar/ Project/ Presentation/ Research Orientation Assignment/ Assignments (Charts/ Flora/ Rural Service/ Technology Dissemination/ Excursions/ Lab Visits/ Industrial Training)	(15 marks)	

Programme: B.Com.	Year: Fourth	Semester: Eight
Subject: Commerce		
Course Code: MC240202	Course Title: Organisational Behaviour	
Course outcome: To impart the students an understanding of behavioural components in the process of management & to develop an understanding of organizational and individual variants that effect organizations.		
Credit – 5	Compulsory	
Max. Marks: 25+75		
Total No. of Lectures= 75 (in hours per week)		
Unit	Topics	No. of Lectures
I	Organisational Behaviour- Concept, Nature, Significance, Relationship with other fields, Challenges and Opportunities for Organisational Behaviour, Approaches of Organisational Behaviour - Human Behaviour Approach, Social System Approach, System and Contingency Approach.	20
II	Industrial Dimensions of Organisational Behaviour: Perception - Concept, Nature, Process, Attitude - Concept, Process, and Measurement, Personality - Concept, Determinants of Personality, Learning- Concept, Components, Factors affecting Learning, Learning Theories.	20
III	Group Dimensions of Organisational Behaviour: Group- Concept, Types of Group, Group Formation, and Group Decision Making, Motivation – Concept, Theories of Motivation, Leadership - Concept, Nature, Determinations and Style, Theories of Leadership - Trait, Behavioural and Situational Theories.	20
IV	Organisational Power and Politics, Organisational Change – Concept, Nature, Resistance to Change, Management Resistance to Change, Conflict- Concept, Sources & Types, Resolution of Conflict, Organisational Culture - Concept, Elements, Implication & Process.	15
Suggested Readings: <ol style="list-style-type: none"> 1. <i>Prasad, L.M.</i>, “Organizational Behaviour”, Sultan Chand & Sons 2. <i>Aswathappa, K.</i>, “Organisational Behaviour (English) 10th Edition”, Himalaya Publishing House Pvt. Ltd 3. <i>Robbins, Judge, Vohra</i>, “Organizational Behavior”, Pearson Prentice Hall, 4. <i>Rao, V.S.P.</i>, “Organizational Behaviour”, Excel Books 5. <i>Sharma, R.A.</i>, “Organisational Theory and Behavior”, Tata McGraw-Hill, 6. <i>Bennis, W.G.</i>, “Organisation Development- Its Nature, Origin and Prospects, Addison- Wesley Publishing Co. 		
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:		
Class Test	(10 marks)	
Quiz/ Seminar/ Project/ Presentation/ Research Orientation Assignment/ Assignments (Charts/ Flora/ Rural Service/ Technology Dissemination/ Excursions/ Lab Visits/ Industrial Training)	(15 marks)	

Programme: B.Com.	Year: Fourth	Semester: Eight
Subject: Commerce		
Course Code: MC240203	Course Title: Corporate Tax Planning & Management	
Course outcome: To emphasize the role of tax factors in the use of management accounting techniques along with tax laws and their impact on management decisions.		
Credit – 5		Optional
Max. Marks: 25+75		
Total No. of Lectures= 75 (in hours per week)		
Unit	Topics	No. of Lectures
I	Basic Concepts of Income Tax, Residential Status of a Company, Computation of Income of a Company, Set Off and Carry Forward of Losses, Deductions and Exemptions in Additional Tax on undistributed Profits.	20
II	Meaning and Scope of Tax Planning, Ownership Pattern, Tax Planning Regarding Dividend Policy, Issue of Bonus Shares, Merger of Companies.	15
III	Tax Considerations in Respect of Specific Managerial Decision Like Make or Buy, Own or Lease, Close or Continue, Sale in Domestic Markets or Exports.	20
IV	Tax Planning in Respect of Managerial Remuneration, Foreign Collaborations and Joint Ventures, Implications of Avoidance of Double Taxation Agreements.	20
<p>Suggested Readings:</p> <p>1- Acharya, Swachandra : Tax Planning Under Direct Tax</p> <p>2- Ahuja, G.K. & Gupta, Ravi : Systematic Approaches to Income Tax</p> <p>3- Basu, S.N. & Basu, S. : Income Tax</p> <p>4- Iyengar, A.C. Sampat : Law of Income Tax</p> <p>5- Kanga, J.B. and Palkhivalas, N.A. : Income Tax</p> <p>6- Lakhotia, R.N. & Lakhotia, Subhash : Corporate Tax Planning</p> <p>7- Prasad, Bhagwati : Law & Practice of Tax in India</p> <p>8- Raina, H.P. : Corporate Taxation</p> <p>9- Srinivas, E.A. : Handbook of Corporate Tax</p> <p>10- Singhanian, V.A. : Direct Taxes</p> <p>11. Shukla S.K. and Shukla : Tax Planning and Management</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:		
Class Test		(10 marks)
Quiz/ Seminar/ Project/ Presentation/ Research Orientation Assignment/ Assignments (Charts/ Flora/ Rural Service/ Technology Dissemination/ Excursions/ Lab Visits/ Industrial Training)		(15 marks)

Programme: B.Com.	Year: Fourth	Semester: Eight
Subject: Commerce		
Course Code: MC240204	Course Title: Business Environment	
Course outcome: This course develops ability to understand and scan business environment analysis opportunities and take decisions under uncertainty.		
Credit – 5	Optional	
Max. Marks: 25+75		
Total No. of Lectures= 75 (in hours per week)		
Unit	Topics	No. of Lectures
I	Theoretical Framework of Business Environment: Concept, Significance and Nature of Business Environment, Element of Environment- Internal and External; Changing Dimensions of Business Environment, Techniques of Environment Scanning and Monitoring.	20
II	Economic Environment of Business: Economic Systems and Business Environment; Economic Planning in India; Economic Policies, Public Sector and Economic Development; Economic Reforms. Emerging Issues in Business Environment; Media Management, Bureaucracy and Business, Environmental Management.	20
III	Political and Legal Environment of Business: Critical Elements of Political Environment; Government and Business; Changing Dimensions of Legal Environment in India; Competition Act. 2002, FEMA 1999, Consumer Protection Act. Socio- Cultural Environment: Critical Elements of Socio-Cultural Environment; Social Institutions and Systems; Social Values and Attitude; Social Groups, Middle Class, Problems of Uneven Income Distribution; Social Responsibility of Business.	20
IV	International and Technological Environment: Foreign Investment and Collaborations, International Economic Institutions; WTO, World Bank, IMF and their Importance to India; Technological Environment in India	15
Suggested Readings: <ol style="list-style-type: none"> 1. <i>Ashwathappa, K.</i>, “Business Environment for Strategic Management”, Tata McGraw Hill. 2. <i>Adhikari, M.</i>, “Economic Environment of Business”, Excel Book. 3. <i>Cherunilam, Francis</i>, “Business Environment”, Himalaya Publishing House. 4. <i>Dutta & Sundaram</i>, “Indian Economy”, S.Chand. 5. <i>Shukla, M.B.</i>, “Business Environment”, Taxmann’s Publication. 6. <i>Gupta, C.B.</i>, “Business Environment”, Sultan Chand & Sons. 7. <i>Kuchhal, S.C.</i>, “Industrial Economy of India”, Chaitanya Publication. 8. <i>Shukla M. B.</i>, “Business Environment”, Taxmen 		
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:		
Class Test	(10 marks)	
Quiz/ Seminar/ Project/ Presentation/ Research Orientation Assignment/ Assignments (Charts/ Flora/ Rural Service/ Technology Dissemination/ Excursions/ Lab Visits/ Industrial Training)	(15 marks)	

Programme: B.Com.	Year: Fourth	Semester: Eight
Subject: Commerce		
Course Code: MC240205	Course Title: Sales Management	
Course outcome: The aim of the course is to build knowledge, understanding and skills of sales management among the students.		
Credit – 5	Optional	
Max. Marks: 25+75		
Total No. of Lectures= 75 (in hours per week)		
Unit	Topics	No. of Lectures
I	Sales Management – Meaning, Significance, Functions of Sales Manager, Relation with other executives.	15
II	Sales Organisation and Relationship – Purpose of Sales, Organization, Types of Sales Organization Structures, Sales Department external relations.	20
III	Salesmanship – Theories of Selling, Types of Sales executives, Qualities of Sales Executives, Sales Forecasting	15
IV	Sales Distribution – Physical Distribution System, Factors affecting distribution system, Channels of Distribution, Logistics, Supply Chain Management, International Marketing Channels	25
Suggested Readings: <ol style="list-style-type: none"> <i>Spiro, R.L., Stanton W.J. & Rich, A.G.– Management of Sales Force</i> <i>Still R.R., Cundiff, E.W., & Govani, NAP- Sales Management, Decisions, Strategies and Cases</i> <i>Venugopal, P. – Sales and Distribution Management – An Indian Perspective</i> <i>Panda, T.K. – Sales and Distribution Management</i> <i>Sahu, P.K. & Raut, K.C. – Salesmanship and Sales Management</i> 		
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:		
Class Test	(10 marks)	
Quiz/ Seminar/ Project/ Presentation/ Research Orientation Assignment/ Assignments (Charts/ Flora/ Rural Service/ Technology Dissemination/ Excursions/ Lab Visits/ Industrial Training)	(15 marks)	

Programme: B.Com.	Year: Fourth	Semester: Eight
Subject: Commerce		
Course Code: MC240206	Course Title: Management Training And Development	
Course outcome: To provide an in-depth understanding of the role of Training in the HRD and to enable the course participants to manage the training systems and processes.		
Credit – 5		Optional
Max. Marks: 25+75		
Total No. of Lectures= 75 (in hours per week)		
Unit	Topics	No. of Lectures
I	Training Process: An Overview, Role Responsibilities and Challenges to Training Managers, Organisation and Management of Training Function.	20
II	Training needs Assessment and Action Research, Instructional Objectives and Lesson Planning.	15
III	Learning Process, Training Climate and Pedagogy, Developing Training Modules, Training Methods and Techniques.	20
IV	Facilities Planning and Training Aids, Training Communication, Training Evaluation, Training and Development in India	20
<p>Suggested Readings:</p> <ol style="list-style-type: none"> 1. Raymond Noe, A., —<i>Employees Training and Development</i>, McGraw Hill Pu 2. Lynton Rolf, P. & Pareek, Udai, —<i>Training for Organisational Transformation</i>, Sage Publication edition 2000. 3. Neunet, Roger , —<i>Improving Training Effectiveness</i>, Aldershot Gower Publication. 4. Buckley, R. & Caple Jim, —<i>The Theory and Practice of Training</i>, Kogan & Page, London. 5. Lynton, R. & Parrek, U., —<i>Training for Development</i>¹, Vistaar Publication. 6. Pepper, Allen D., —<i>Managing the Training and Development Function</i>, Aldershot Gower Publication 		
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:		
Class Test	(10 marks)	
Quiz/ Seminar/ Project/ Presentation/ Research Orientation Assignment/ Assignments (Charts/ Flora/ Rural Service/ Technology Dissemination/ Excursions/ Lab Visits/ Industrial Training)	(15 marks)	

Programme: B.Com.	Year: Fourth	Semester: Eight
Subject: Commerce		
Course Code: MC240207	Course Title: Strategic Management	
Course outcome: To impart an understanding of the comprehensive process of top management of a business enterprise so as develop the ability to analyze business problems and their solutions. While introducing the fundamental concepts and techniques of strategic management, this subject attempts to capture the unfolding reality of it in the global context.		
Credit – 5		Optional
Max. Marks: 25+75		
Total No. of Lectures= 75 (in hours per week)		
Unit	Topics	No. of Lectures
I	Concept, Definition and Nature of Strategy, Vision, Mission, Goal & Objective. Level of Strategies; Types of Strategies. Strategic Management: Definition and Process, Models of Strategic Decision Making, Strategic Intent, Strategic Business Unit. Benefits and Risks of Strategic Management.	15
II	Environmental Scanning-Concept of Environment and its Components, PESTLE Analysis, SWOT Analysis, Environmental Scanning and Appraisal, Strategic Advantage Analysis and Diagnosis, Concept of Synergy, Core Competence. Porter's Five Forces Model – Competitive Analysis.	20
III	Strategic Analysis & Choice- Stability, Growth, Turnaround, Retrenchment, Diversification, Vertical and Horizontal Integration, Strategic Alliance, Divestment, Business Portfolio analysis BCG & GEC matrix, Strategic Choice.	20
IV	Strategic Implementation and Control: Inter- relation between Formulation and Implementation, Issues in Strategy Implementation, Structural and Non-Structural Resource Allocation. Overview of Strategic Evaluation, Strategic Control, Techniques of Strategic evaluation and Control. Case Studies.	20
Suggested Readings: <ol style="list-style-type: none"> 1. <i>Kazmi Azhar</i>, "Strategic Management & Business Policy", Tata McGraw Hill. 2. <i>Srinivasana, R.</i>, "Strategic Management", PHI Learning 3. <i>Lynch Richard</i>, "Strategic Management", Pearson 4. <i>Rao, P. Subba</i>, "Business Policy and Strategic Management", Himalaya Publishing House 5. <i>Haberberg & Rieple</i>, "Strategic Management: Theory and Application", Oxford Press 6. <i>Rathore, P.S.</i>, "Strategic Management", Kitab Mahal Distributers 7. <i>Mathur, U.C.</i>, "Strategic Management", Macmillan India limited. 8. <i>Mital, Amita</i>, "Cases in Strategic Management", McGraw Hill Education 9. <i>Hill, Charles; Jones, Gareth</i>, "Strategic Management: An Integrated Approach, Biztantra Publication 		
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:		
Class Test		(10 marks)
Quiz/ Seminar/ Project/ Presentation/ Research Orientation Assignment/ Assignments (Charts/ Flora/ Rural Service/ Technology Dissemination/ Excursions/ Lab Visits/ Industrial Training)		(15 marks)