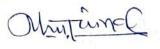
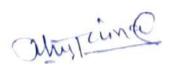
National Education Policy-2020
Common Minimum Syllabus
for
all Uttarakhand State Universities
and Colleges
for
First Three Years of Higher Education

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



Curriculum Design Committee, Uttarakhand

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



Expert Committee:

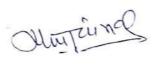
S.N.	Name	Designation	Department	Affiliation
1.	Prof. Atul Joshi	Dean, Head Faculty	Department of Commerce	D.S.B Campus, Kumaun University, Nainital
2	Dest to O Venidual	of Commerce Professor	Department of Commerce	D.S.B Campus, Kumaun University, Nainital
2.	Prof. B.D Kavidyal	10 to	Department of Commerce	Doon University, Dehradun
3.	Prof H.C Purohit	Professor		S.S.J Campus, S.S.J University,
4.	Prof K.C Joshi	Professor	Department of Commerce	Almora Govt P.G College, Haldwani
5.	Prof. C S Joshi	Professor	Department of Commerce	Kumaun University, Naimtai
6.	Prof M.M Jinnah	Professor	Department of Commerce	S.S.J Campus, S.S.J University, Almora
	Dr. Dharmendra Tiwari	Associate Professor	Department of Commerce	D.S.B Campus, Kumaun University, Nainital
7.		HINTERSON BUTCHES OF THE STATE	Department of Commerce	D.S.B.Campus, Kumaun
8.	Dr. Vijay Kumar	Assistant Director	Department of Commerce	University, Namital D.S.B Campus, Kumaun
9.	Dr. Jeevan Ch. Upadhyay	Assistant Professor	A 1 50	University, Nainital D.S.B Campus, Kumaun
10.	Dr. Manoj K.Pandey	Assistant Professor	Department of Commerce	University Nainital
11.	Dr Susmita Tripathi	Assistant Professor	Department of Commerce	Doon University, Dehradun

Syllabus Preparation Committee:

		Designation	Department	Affiliation
S.N.	Name	Dean, Head Faculty	Department of Commerce	D.S.B Campus, Kumaun University, Nainital
1.	Prof Atul Joshi	of Commerce	Department of Commerce	Doon University, Dehradun
2.	Prof H.C Purohit	Professor	Department of Commerce	S.S.J Campus, S.S.J
3.	Prof K.C Joshi	Professor	13.22-5	University, Almora D.S.B Campus, Kumaun
1	Dr. Jeevan Ch. Upadhyay	Assistant Professor	Department of Commerce	University, Nainital
4.	Dr. Manoj K.Pandey	Assistant Professor	Department of Commerce	D.S.B Campus, Kumaun University, Nainital
5.		Assistant Professor	Department of Commerce	Doon University, Dehradun
6.	Dr Susmita Tripathi	Professor	Department of Commerce	Govt. P.G College, Ramnagar Kumaun University, Nainital
7.	Prof. M.C Pandey		Department of Commerce	Govt Girls P.G College,
8.	Dr. Rekha Joshi	Assistant Professor	Department of Communication	Haldwani Kumaun University Nainital
	Dr. B.C Melkani	Assistant Professor	Department of Commerce	Govt. P.G College, Haldwani Kumaun University, Nainital
9.		Assistant Professor	Department of Commerce	Govt P G College, Bajpur
10.	Dr. Manpreet Singh			Kumaun University, Nainital S.S.J Campus, S.S.J
11.	Dr. Shakshi Tiwari	Assistant Professor	Department of Commerce	University, Almora
12.	Dr. Mamta Joshi	Assistant Professor	Department of Commerce	D.S.B Campus, Kumaun University, Namital
		Assistant Professor	Department of Commerce	Govt. P.G College, Khatima Kumaun University, Nainital
13.	Dr. Gaganpreet Singh	Assistant Professor	Department of Commerce	Govt. P.G. College, Bajpur
14.	Dr. Atish Verma	Assistant Professor		Kumaun University, Nainital



			List of all Papers in Six Semester		
Year			Semester-wise Titles of the Papers in B.Com.		
	Sem.	Course	Paper Title	Theory/ Practical	Credits
			Certificate Course in CVMMERCE	rraciicai	
		BC-101	Financial Accounting	Theon	
		BC-102	Buwness Regulatory Framework	Theory	6
		BC-103 (A)	Business Organization and Management Or		0
	1	BC-103 (B)	Business Communication	Theory	6
		BC-104	Inventory Management	Theon	4.
		BC-105	Vocational Course	1335	1
FIRST		BC-106	Co-curricular		(Quality)
YEAR		BC-201	Basic Business Finance	Theory	6
		BC-202	Business Statistics	Theory	_
		BC-203 (A)	Entrepreneurship & Small Business	THEOTY	- 6
	11	BC-203 (B)	Or	Theory	6
		BC-204	Economy of Uttarakhand Rural Marketing		
		BC-205		Theory	4*
		BC-206	Vocational Course	•	3
		DC-200	Co-cumcular		(Quality)
		DC 201	Diploma in COMMERCE	-	
		BC-301	Cost Accounting	Theory	6
		BC-302	Company Law	Theory	6
		BC-303 (A)	Business Economics		
	ın	BC-303 (B)	Or Business Environment	Theory	6
		BC-304	E-Banking	Theory	4.
	1	BC-305	Vocational Course	Theory	+
SECOND		BC-306	Co-curricular		3
YEAR		BC-401	Income Tax Law and Accounts	- T	(Quality)
		BC-402	Public Finance	Theory	6
		BC-403 (A)	Tourism and Travel Management	Theory	6
	IV	BC-403 (B)	Or Fundamentals of Marketing	Theory	6
		BC-404	Indian Economy	Theory	4.
		BC-405	Vocational Course	THEORY	3
		BC-406	Co-curricular	- ·	
			Bachelor of COMMERCE		(Qualify)
		BC-501	Corporate Accounting	Theory	
- 1		BC-502	Auditing	Theory	5
			Any two of the following-	Theory	5
	v	BC-503	Business ethics and Corporate Governance	00000	
1	v	BC-504	Principles and Practices of Insurance	Theory	5
- 1		BC-505	Monetary Theory and Banking in India		1
1		BC-506	Industrial Training Survey Project/viva-voce	Theory	1 4
THIRD		BC-507	Co-curricular	-	(Qualify)
YEAR		BC-601	Goods and Services Tax	Theory	5
		BC-602	Accounting for Managenal Decision	Theory	5
			Any two of the following-	Thony	+
	VI	BC-603	Financial Institutions & Markets		5
	, 1	BC-604	Human Resource Management	Theory	5
1		BC-605	Advertising & Sales Management		
		BC-606	Industrial Training Survey Project Viva-voce	Theory	4
		BC-607	Co-curricular	-	(Qualifyir



COURSE INTRODUCTION:

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

PROGRAMME OUTCOMES:

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

PROGRAMME SPECIFIC OUTCOMES:

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

Murring

DEPARTMENT OF COMMERCE

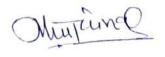
					DEF Prog	ram Sti	ENT OF ructure I	17-antion	nor al Course	Co-cu	inor rricular lifying)	Survey/	strial ning/ Project/ -voce	Total
Year Semest		Ma (Own	ijor ^a faculty)	(Own	/Other ulty)	(Own	/Other ulty)	(Ele	ctive)	100		No. of	Credits	Credits
	Semester			No. of	Credits	No. of	Credits	No. of Papers	Credits	Miner	Credits	Papers		
		No. of Papers Credits Papers Papers Papers	ī	-	-	-	46							
	1	2	6	1	6	1	4	-i	3	1	•	<u> </u>		46
1	11	2	6	1	6			1	3	1		-		
	111	2	6	1	6	1	4	1	3	1		1	4	48
2	IV	2	6	1	6		-		•	1		1	4	
-	v	4	5	•	-	-		•	•	1		2	8	140
3	VI	4	5	-	•	-	8	4	12	•				
	Total	16	88	4	Commerc	2 Faculty			the etud	· · · · · · · · · · · ·	mmerce.	Students	ofcomme	rce facu

*Major & Minor Electives - These can be taken by the students of any Faculty including the students of Commerce Students of commerce faculty during the first four semesters will choose any one of these from Commerce Faculty whereas one elective has to be compulsorily from other

faculty/department. Equal Credit for such course/paper can also be obtained from any online platform i.e., MOOC/NPTEL etc. *Minor Electives- Credit for this paper can be obtained by the student once in a year only in any semester of the first and second year i.e., either

in I or II semester in First year and III or IV semester in second year as per his/her convenience.

irst year an	d III or IV semester in second year as per I Major Course	e/Paper	Availability/Type	Credi
	Paper/Course Title	Paper/Course	For Own Faculty	6
Code	Financial Accounting	Major- 1	For Own Faculty	6
BC-101	Business Regulatory Framework	Major- 2	For Own 1 see	
BC-102			For Own/Other Faculty	6
BC-103 (A)		Major- 3	roi cini	
(D)	Or Business Communication	N. 1 1	For Own Faculty	6
BC-103 (B)	Basic Business Finance	Major- 1	For Own Faculty	6
BC-201	Continues	Major- 2		U.
BC-202		Major- 3	For Own/Other Faculty	6
BC-203 (A)	Or.	Major- 3		
ng 202 (R)	Economy of Uttarakhand		For Own Faculty	6
BC-203 (B)	Cost Accounting	Major- l		6
BC-301		Major- 2	For Own Faculty	0
BC-302	Company Law	•		
BC-303 (A)	Business Economies	Major- 3	For Own/Other Faculty	6
	Or	0.000		-
BC-303 (B)	Business Environment	Major- 1	For Own Faculty	6
BC-401	Income Tax Law and Accounts		For Own Faculty	6
BC-402	Public Finance	Major- 2	Torownia	
ELONG THE STREET	Tourism and Travel Management	1000	For Own/Other Faculty	6
BC-403 (A)	Or	Major- 3	For Own Outer Tacons	
BC-403 (B)	Fundamentals of Marketing		-	
BC-403 (B)		Major- I	For Own Faculty	5
BC-501	Corporate Accounting			5
		Major- 2	For Own Faculty	3
BC-502	Auditing			
	Any two of the following-	Major- 3		5
BC-503	Business ethics and Corporate Governance	Major- 4	For Own/Other Faculty	5
BC-504	Principles and Practices of Insurance	Niajor- 4		
BC-505	Monetary Theory and Banking in India	Major, 1	For Own Faculty	5
BC-601	Goods and Services Tax	Major- 1	For Own Faculty	5
3C-602	Accounting for Managerial Decision	Major- 2	Por Own Facuny	-
	Any two of the following:			5
3C-603	Financial Institutions & Markets	Major- 3	For Own Other Faculty	1
BC-604	Human Resource Management	Major- 4		1 3
BC-605	Advertising & Sales Management			1
	Minor Elective Co	ourse/Paper		1
13C-104	Inventory Management	Minor-1	For Own Other Faculty	4
13C-204	Rural Marketing	SHIRM-1		-
BC-304	F-Banking	Mmor-2	For Own/Other Faculty	1 4
BC-404	Indian Economy	Million-5	in Count County	



Semester Wise Detail of the Course/Papers

	SEMESTER-I		Credits	Max	imum Mar	ks
BC-101	Financial A		Credits	Internal	External	Total
BC-102	Financial Accounting	Major (For Own Faculty)	6	25	75	100
BC-103 (A)	Business Regulatory Framework	Major (For Own Faculty)	6	25	75	100
BC-103 (B) BC-104	Or Business Organization and Management Or Business Communication	Major (For Own/Other Faculty)	6	25	75	100
	Inventory Management	Minor (For Own/Other Faculty)	4*	25	75	100
BC-105	Vocational Course	Minor Elective	3		-	
BC-106	Co-curricular	Minor Elective	(Qualifying)			-
		Total of Semester-1	21+4*			
	CEMESTED II		C114	Max	imum Mar	ks
	SEMESTER-II		Credits	Internal	External	Total
BC-201	Basic Business Finance	Major (For Own Faculty)	6	25	75	100
BC-202	Business Statistics	Major (For Own Faculty)	6	25	75	100
BC-203 (A) BC-203 (B)	Entrepreneurship & Small Business Or Economy of Uttarakhand	Major (For Own/Other Faculty)	6	25	75	100
BC-204	Rural Marketing	Minor (For Own/Other Faculty)	4*	25	75	100
BC-205	Vocational Course	Minor Elective	3	-	-	-
BC-206	Co-curricular	Minor Elective	(Qualifying)	-	-	

*4 Credits of Minor elective can be obtained only once in a year.

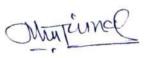
Minimum requirement for getting Certificate in Commerce (After Sem I and II) is 46 Credit

	SEMESTER-I	II.	C 13	Max	imum Mar	ks
	TOTAL		Credits	Internal	External	Total
BC-301	Cost Accounting	Major (For Own Faculty)	6	25	75	100
BC-302	Company Law	Major (For Own Faculty)	6	25	75	100
BC-303 (A) BC-303 (B)	Business Economics Or Business Environment	Major (For Own/Other Faculty)	6	25	75	100
BC-304	E-Banking	Minor (For Own/Other Faculty)	4*	25	75	100
BC-305	Vocational Course	Minor Elective	3			-
BC-306	Co-curricular	Minor Elective	(Qualifying)	-		
		Total of Semester-II	21+4*			
	SEMESTER-I	v	Credits	Max	imum Mar	ks
		·	Creates	Internal	External	Total
BC-401	Income Tax Law and Accounts	Major (For Own Faculty)	6	25	75	100
BC-402	Public Finance	Major (For Own Faculty)	6	25	75	100
BC-403 (A) BC-403 (B)	Tourism and Travel Management Or Fundamentals of Marketing	Major (For Own/Other Faculty)	6	25	75	100
BC-404	Indian Economy	Minor (For Own/Other Faculty)	4*	25	75	100
BC-405	Vocational Course	Minor Elective	3	-		
BC-406	Co-curricular	Minor Elective	(Qualifying)	-	· ·	
		Total of Semester-II	21+4*			-

Note

*4 Credits of Minor elective can be obtained only once in a year.
 Minimum requirement for getting Diploma in Commerce (After Sem 1, 11, 111 and 1V) is 46+46=92 Credit.

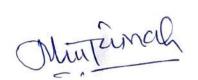
	SEMESTER-V	Credits	Maximum Marks			
BC-501			Citals	Internal	External	Tota
THE RESERVE OF THE PERSON NAMED IN	Corporate Accounting	Major (For Own Faculty)	5	25	75	100
BC-502	Auditing	Major (For Own Faculty)	5	25	75	100
BC-503 BC-504 BC-505	Any two of the following- Business ethics and Corporate Governance Principles and Practices of Insurance Monetary Theory and Banking in India	Major (For Own Faculty)	5 5	25 25	75 75	100 100
BC-506	Industrial Training/ Survey/ Project/viva-voce	Major	4			-
BC- 507	Co-curricular	Minor	(Qualifying)	-	-	
		Total of Semester-V	24			



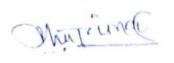
	SEMESTER-VI		Credits	Max	imum Mar	ks
BC-601	Goods and Services Tax		Credits	Internal	External	Total
BC-602	Acceptance of the services lax	Major (For Own Faculty)	5	25	75	100
20 002	Accounting for Managerial Decision	Major (For Own Faculty)	5	25	75	100
BC-603 BC-604 BC-605 BC-606	Any two of the following- Financial Institutions & Markets Human Resource Management Advertising & Sales Management	Major (For Own Faculty)	5 5	25 25	75 75	100 100
	Industrial Training/ Survey/ Project/Viva-voce	Major	4	-	-	7.00
BC- 607	Co-curricular	Minor	(Qualifying)	-	-	-
		Total of Semester-VI	24			

Note:

Minimum requirement for getting Bachelor's Degree in Commerce (After Sem I, II, III, IV, V and VI) is 46+46+48=140 Credit.



	B.Com. First Year	•	
Certificate in Commerce (46 Credit)	SEMESTER-I	21+4* credit	46 credits
(40 Credit)	SEMESTER-II	21+4* credit	40 credits



Pr	rogramme: B.Com.	Year First	Semester: First		
	o D.com	Subject Com	nmerce		
Co	urse Code: BC-101	Course	Title: Financial Accounting		
~~~~		we of this paper is to h	help students to acquire conceptual known various kinds of business transaction	swledge o	
undan	Credits: 6	Core Co	mpulsory / Elective Compulsory		
	Max. Marks: 25+75				
	Mar. Marks. 25 15	Total No. of Lec	tures: 90		
Unit		Topics		No. of Lectures	
1	India. Nature and scope of Accordance Conventions, Indian and	C Accente	940known as father of Accountancy in ed Accounting Principles: Concepts and ng Standards. Accounting Mechanics:		
11	Double Entry System, Preparation of Journal, Ledger and Trial Balance, Profit and Loss A/c, Balance Sheet, Concept of Income and its Measurement.				
ш	Royalty Accounts - Acco	ounting Records for Royalt	y in the books of Landlords and Lessee, orking Reserve Account, Nazarana.	6	
IV	Hire Purchase Account Different Methods of Ca Account, Payment of Pred Installment Payment S Payment System.	Accounting Records in the leulation of Interest and mium, Default in Payment system - Difference between the set of Payments & Vernice 1 and 1 a	cash Price, Maintenance of Suspense and Partial Returns of Goods.  Ween Hire Purchase and Installment	20	
v	Departmental Accounts Departmental Accounts,	- Meaning, Objects and Final Accounts of No	n-Corporate Departmental Business,	7	
	M	coming and Objectives	of Branch Account, Importance and g of Branch Accounts under various	10	
VII		eaning, Circumstances o Statement of Affairs and	f Insolvency, Procedure of Declaring Deficiency Account.	15	
	Voyage Accounts - Mean			14	

- 1. Jain & Naranag, "Advanced Accounts", 18th Edition, Reprint(2014)
- 2. Gupta, R. L. & Radhaswamy, M., Financial Accounting: Sultan Chand and sons.
- 3. Shukla, M.C., Grewal T.S. & Gupta, S.C., Advanced Accounts: S. Chand &Co.
- Maheshwari S.N. & Maheshwari S. K, "A text book of Accounting forManagement", Vikas Publication, 10th Edition (2013)
- 5. Shukla, S.M., Financial Accounting, Edition: 55th, Sahitya Bhawan Publications, 2021
- 6. Gupta. R.L and Shukla, M.C., "Principles of Accountancy", S. Chand& CompanyLtd., (2011)
- 7. Arulanandam, M.A. & Raman, K.S., "Advanced Accounting", Vikas Publishers, (2010).

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

Suggested online link: www.ignou.ac.in, www.swayam.gov.in, www.inflibnet.ac.in

Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. Criteria for continuous evaluation may be Assignment or/and Presentation or/and unit test or/and Attendance etc.

Mujerna

D	Year: First	Semester: First
Programme: B.Com.	Subject: Commerce	Cramowark
Course Code: BC-102	Course Title: Business R	egulatory Framework

Course outcomes: The objective of this course is to provide a brief idea about the framework of Indian Contract Act, 1872, Negotiable Instrument Act, Competition Act, 2002 and Sale of Goods

t,1930.		Gara Compulsory	/ Elective: Compulsory
	Credits: 6	Core Comparsor,	
Max. Ma	rks: 25+75	20	4
	Total	No. of Lectures: 90	No. of
Unit		Topics	Lectures
		72 Definition & Nature of	Contract,

Unit	Topics	No. of Lectures
1	Indian Contract Act, 1872: Definition & Nature of Contract, Classification, Offer & Acceptance, Capacity of Parties, Free Consent, Consideration, Legality of Objects	20
11	Void Agreements; Performance of Contracts; Discharge of Contract; Contingent Contracts; Quasi Contracts; Remedies for Breach of Contract, Special Contracts: Indemnity & Guarantee; Periment & Pledge; Contract of Agency.	20
Ш	Sale of Goods Act, 1930: Contract of Sale of Goods, Conditions & Warranties; Transfer of Ownership; Performance of the Contract: Remedial Measures; Auction able Claims.	20
IV	Negotiable Instrument Act: Cheque, Promissory Note, Bill of Exchange, Crossing of Cheque, Dishonor of Cheque, Payment in due Course.	12
v	Competition Act, 2002: History and Development of Competition Law, Salient features of the Competition Act 2002, Basic Concepts, Powers of Central Government under the Competition Act, Major Provisions of the Competition Act: Role and Working of Competition Commission of India.	18

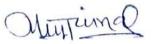
## Suggested Readings:

- 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)
- 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.
- Dr. S.M. Shukla: Business Regulatory Framework, Sahitya Bhawan Publications, Agra (Hindi & English)

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

Suggested online link: www.ignou.ac.in, www.swayam.gov.in, www.intlibnet.ac.in

Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. Criteria for continuous evaluation may be Assignment or/and Presentation or/and unit test or/and Attendance etc.



Programme: B.Com.	Year First	Semester First
	Subject Commerce	
Course Code: BC-103 (A)	Course Title: Business	Organization and Management

Course outcomes:

After completing this course a student will have:

Ability to understand the concept of Business Organization along with the basiclaws and norms of Business Organization.

Ability to understand the terminologies associated with the field of BusinessOrganization along with their relevance.

Ability to identify the appropriate types and functioning of BusinessOrganization for solving different problems.

Ability to apply basic Business Organization principles to solve business and industry related problems.

Ability to understand the concept of Sole Proprietorship, Partnership and JointStock Company etc

Credits 6		Core Compulsory / Elective Elect	ive
	Max. Marks: 25+75		
	Total No. of	Lectures: 90	
Unit	. To	pics	No. of Lectures
1	Introduction: Business Concept & Objects, Soc New Business Meaning, Objectives Meaning, O Business Unit, Factors determining Size, Measur	cial Responsibility of Business Establishment of Objectives & Principles of Organization, Size of rement of Size, Concept of Optimum Size.	14
TI.	Formation & Choice of Business Organization,	b, Partnership Firm, Business (Public and Private), Definition of Management, Its nature of purpose, Recent Developments of Management Thought.	8
Ш	Planning & Organismo: Its nature & purpos	e, types of plans, Planning steps & process, Making, Forecasting, Organisational Design &	10
IV	Motivation, Leadership & Direction: Maslow's Need Hierarchy Theory, Herzberg's Two Factor Theory, Job Enlargement, Special Motivation Techniques, Definition & Approaches to Leadership, The Principal Tasks of Leadership Role & Principles of Direction.		
v		of control, Principle of Controlling, Process of	8
VI	and Sargent Florence's Theories of Location. Pl Types and Principlesof Layout. Factors Affecting	FactorsAffecting Plant Location. Alfred Weber's lant Layout —: Meaning, Objectives, Importance, g Layout.	16
VII	Business Combination: Meaning, Characterist Business Combination.	tics, Objectives, Causes, Forms and Kinds of	
VIII	Rationalisation: Meaning, Characteristics, C Difference between Rationalisation and Nat	Objectives, Principles, Merits and demerits, ionalisation	10

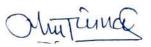
#### Suggested Readings:

- 1. Gupta, C.B., "Business Organisation", Mayur Publiction, (2014).
- Singh, B.P., Chhabra, T.N., "An Introduction to Business Organisation&Management", Kitab Mahal, (2014)
- Sherlekar, S.A. & Sherlekar, V.S., "Modern Business Organization & Management Systems Approach Mumbai", Himalaya Publishing House, (2000).
- 4. Bhusan Y. K., "Business Organization", Sultan Chand & Sons.
- Dr. S.C. Saksena: Business Organisation and Management, Sahitya Bhawan Publications, Agra (Hindi & English).
- 6. Koontz and Weirich, Essentials of Management, Tata McGraw Hill, New Delhi.
- 7. Drucker, P.F., Management Challenges for the 21st Century, Butterworth, Oxford.
- 8. Stoner and Freeman, Management, PHI, New Delhi.

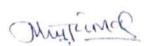
Note: Latest edition of the text books should be used.

Suggested online link: www.ignou.ac.in, www.swayam.gov.in, www.inflibnet.ac.in

Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. Criteria for continuous evaluation may be Assignment or/and Presentation or/and unit test or/and Attendance etc.



Progr	amme: B.Com.	Year: Firs	st	Semester: First	
B-	and B.Com.	Subje	ect: Commerc	e	
			Course Title	<b>Business Communication</b>	
Course (	Code: BC-103 (B)	-1-ille in conding V	writing comp	rehension and communication,	and also to
urse out	nic media for busine	ss communication.	virune,i		
Ciccuo	Credits: 6		Core Compu	ilsory / Elective: Elective	
	Max. Marks: 25	5+75	of Lectures	· 90	
				. 70	No. of
Unit		To	opics		Lectures
ı	Nonverbal), Difference Linguistic Barriers, Physical E of technology in Bulike email, text mes conferencing, soo Principles of Effect	ent forms of Comi s, Psychological B Barriers, Organization isiness Communication isaging, instant messicial networking. Since Communication	Barriers, Interpretation  Saging and motorategic impo	of Communication (verbal & Barriers to Communication: repersonal Barriers, Cultural Role, effects and advantages odern techniques like video ortance of e-communication,	22
11	NON-Verbal Aspe	ete et Communicati	ing: Body Lar Principles of	nguage, Kinesics, Proxemics, Effective listening, Factors essions,	16
ш	Business language Writing skills: Plan	and presentation nning business mess	sages, Rewrit	ingand editing, The first draft	18
IV	Conducting Meeting	ce Correspondence: Official Letter, Semi OfficialLetter and Memorandum.  ducting Meetings: Procedure; Preparing agenda; Minutes and Resolutions; ducting Seminars & Conferences; Procedure of Regulating Speech; Evaluating Presentation; Group Discussion; Drafting Speech.			
v	Report Writing Identify the types of report writing, writing, writing, writing	of reports, define the rite a report meetin g a report, importa harts in writing	basic formation	ota report, identify the steps of requirements, determine the ding visuals such as tables, citation rules (APA style	18
Note L	Internet Gen Bovee, and T Shirley, Tayl Locker and I Misra, A.K., N. Gupta & K Atest edition of the to	eration, Tata McGra Thill, Business Comr lor, Communication Kaczmarek, Business Business Communication Lain Busine	w Hill Publis munication To for Business, s Communica- cation (Hindi munication, So e used.	ss Communication Skills for E hing Company Ltd. New Delhi, iday, Pearson Education Pearson Education tion Building Critical Skills, 18 h, Sahitya Bhawan Publications shitya Bhawan Publications, Agra n, www.inflibnet.ac.in	мн
Sugges	atest edition of the to ted online link: www.	ignou ac in, www.s uation Methods: In its, Presentation, Gre	wayam gov is addition to the oup Discussion	n, www.inflibnet.ac.in ne theoretical inputs the course v ns. Criteria for continuous evalu	vill be uation may



Programme: B.Com.	Year: First	Semester: First
	Subject: Commerce	
BC-104	Course Title: In	wentory Management

Course outcomes:

After completing this course a student will have:

Ability to understand the concept of Inventory Management along with the basiclaws and axioms of Inventory Management.

Ability to understand the terminologies associated with the field of Inventorymanagement and control along with their relevance.

Ability to identify the appropriate method and techniques of Inventorymanagement 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 Analysisand Obsolescence.

	Credits: 4	Core Compulsory / Elective: Compuls	or
	Max. Marks: 25+75		
	Total N	o. of Lectures: 60	
222000		No.	of

Unit	Topics	No. of Lectures
1	Inventory Management: Concept, meaning, Inventory Management Process, Why inventory management is important? Principles of Inventory Management, How to improve inventory management, perpetual inventory system, what are inventory costs, Role of Inventory Management, Methods of Inventory Management, Benefits of good Inventory Management.	14
п	Concept and Valuation of Inventory: Concept and Objectives of Inventory, Need for holding Inventory, Planning and controlling Inventory levels, Effects of excess inventory on business, Product Classification, Product Coding, Lead Time, Replenishment Methods.	16
Ш	Management of Working Capital: Concept, Meaning, Classification, Factors determining Working Capital requirements, Sources of Working Capital, Need of Working Capital, Working Capital Ratio-current ratio, quick ratio, absolute liquid ratio, cash ratio and working capital turnover ratio.	16
IV	Inventory Control: Concept and Meaning of Inventory Control, Objectives and Importance and Essentials of Inventory Control, Types of Inventory, Techniques of Inventory Control – EOQ, ROP, ABC, VED, JIT, Determination of Inventory levels, Impact of Inventory Inaccuracy, Disposal of Obsolete and Scrap items, Reasons for Obsolescence, Control of Obsolescence, Control of Scrap.	14

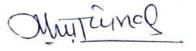
### Suggested Readings:

- 1. Muller M. (2011), Essentials of Inventory Management, AMACON.
- 2. Narayan P. (2008), Inventory Management, Excel Books.
- 3. Gopalkrishnan P. (1977), Materials Management, PHI Learning Pvt. Ltd.
- 4. Chitale A.K. & Gupta R.C. (2014), Materials Management, PHI Learning Pvt.Ltd.
- 5. Chapman Stephen (2017), Introduction to Materials Management, PearsonPublishing.

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

Suggested online link: www.ignou.ac.in, www.swayam.gov.in, www.inflibnet.ac.in

Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. Criteria for continuous evaluation may be Assignment or/and Presentation or/and unit test or/and Attendance etc.



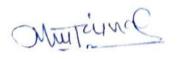
Programme: B.Com.		Year:	First	Sen	nester: Second
		Subject: Co			
Course Code: BC-201 Course Title: Basic Busin		ness Finance			
Course out	comes:	ents understand the	conceptu	al framework of E	Business Finan
	redits: 6		Core Co	mpulsory / Electiv	ve: Compulsor
М	lax. Marks: 25+75				
		Total No. of L	ectures :	90	
Unit		Topics			No. of Lectures
į	Function, Inv	Business Finance: Meaning, Nature and Scope, Finance Function, Investment Function, Financing and Dividend Decisions, Financial Planning			10
П	Capitalization- Capitalization, Capital Struct	alization- Meaning, Over capitalization & Under alization, Theories of Capitalization. al Structure: Concept and Planning, Theories and minants, Capitalization VS Capital Structure			16
Ш	Cost Of Capi	t Of Capital: Meaning, Importance, CalculationOf Cost Debt, Preference Shares, Equity Shares and Retained nings, Combined (Weighted) Cost of Capital			16
IV	Capital Budge	Capital Budgeting: Meaning Nature and Importance of Investment Decisions, Evaluation Criteria.			14
v	Models, Source Funds, Nature Capital	Dividend Policies: Issues In Dividend Policies, Dividend Models, Sources Of Funds: Long Term Funds, Short Term Funds, Nature Significance And Determinants Of Working			16
VI	Time value of Nobusiness finance Capital Marke	Money, Uses of simple and Compound interest in t: (A) New Issue Market (B) SecondaryMarket Role Of Stock Exchange (BSE, NSE,) Money Money Markets- Composition and Structure.		18	

- 1. Avadhani V A Financial System
- Bhalla VK Modern Working Capital Management
- 3. Chandra Prasanna Financial Management Theory And Practices
- Khan NY And Jain PK Financial Management Tax And Problems
- Pandey I M Financial Management
- Dr. S.P. Gupta: Basic Business Finance, Sahitya Bhawan Publications, Agra (Hindi & English)

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

Suggested online link: www.ignou.ac.in, www.swayam.gov.in, www.inflibnet.ac.in

Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. Criteria for continuous evaluation may be Assignment or/and Presentation or/and unit test or/and Attendance etc.



Prog	gramme: B Com.	Year First	Semester: Seco	nd
		Subject: Co	ommerce	
Cou	Course Code: BC-202 Course Title: Business Statistics			
	outcomes:	inculcate and ana	lytical ability among the students.	
	Credits 6		Core Compulsory / Elective Co	mpulsory
	Max. Marks: 25+7	75		
		Total No. of L	ectures: 90	
Unit		Topics		No. of Lecture
1	Chandra Mahalanobis)	tics. Meaning, S	of Indian Statistics (Prof. Prasanta cope, Importance and Limitation, inization,	08
Ш	Data- Primary and Sec	ondary Data, Edit and	Census and Sampling. Collection of ing of Data Classification of data.  Diagrammatical and Graphical	12
Ш	Measures of Central Ten Mean; Dispersion – Ran	dency – Mean, Med ge, Quartile, Perce	dian, Mode, Geometric and Harmonic ntile, Quartile Deviation,	10
IV	Mean Deviation, Standard Deviation and its Co-efficient, Co-efficient of Variation and Variance, Test of Skewness and Dispersion, Its Importance, Co-efficient of Skewness.			15
v	Correlation- Meaning, application, types and degree of correlation, Methods- Scatter Diagram, Karl Pearson's Coefficient of Correlation, Spearman's Rank Coefficient of Correlation.			
VI	Number Fixed - Base	Method, Chain-Ba olicing. Consumer	Methods of constructing Price Index ise Method, Base conversion, Base Price Index Number, Fisher's Idea	1 10
VII	Components of a Time S	Time and Factor, Analysis of Time Series: -Meaning, Importance and		10

- 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.
- Gupta S.P. & Gupta Archana, Elementary Statistics, (English and Hindi) Sultan Chand & Sons, New Delhi
- Dr. S.M. Shukla & Dr. S.P. Sahai: Business Statistics, Sahitya Bhawan Publications, Agra (Hindi & English)

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

Suggested online link: www.ignou.ac.in, www.swayam.gov.in, www.inflibnet.ac.in

Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. Criteria for continuous evaluation may be Assignment or/and Presentation or/and unit test or/and Attendance etc.

Mujanal

Programme: B.Com.	Year: First	Semester: Second
	Subject: Commerce	V. e. Small Posiness
ourse Code: BC-203 (A)	Course Title: Entreprener	arship & Small busiless

Course outcomes:

After completing this course a student will have:

Ability to understand the concept of Entrepreneurship & Small Business Management.

Ability to understand the terminologies associated Entrepreneurship & Small Business
Ability to identify the appropriate method and techniques of Entrepreneurship & Small Business

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

Total No. of Lectures: 90

Unit Topics			
1	Entrepreneur, Concept, Characteristics, Functions and Types of an Entrepreneur, Entrepreneurship, Concept, Characteristics and Importance of Entrepreneurship, Entrepreneurial Process, Entrepreneurship Development Programme (EDPS), Need, Characteristics, Phases and Evaluation of EDPS	20	
Ш	Entrepreneurship: Entrepreneur, Entrepreneurship, Enterprise, Entrepreneural personality qualities, Entrepreneurship as a career option, Types of Entrepreneurs. Entrepreneurial Environment, Role of Government and Institutional Support, Development of Women Entrepreneurs, Problems of women entrepreneurs. Institutional support for women entrepreneurs.	24	
ш	Creativity, Innovation and Entrepreneurship: Creative thinking, Techniques of developing creative thinking. Setting up of New Business Venture: Planning for Establishing Small Scale Enterprises, Opportunity Scanning and Identification, Assessment of Markets, Selection of a business idea, Preparation of Business Plan, Government Rules and Regulations		
v	Small Business Management: Management of Small Enterprises; Marketing concepts for Entrepreneurs; Issues in Financial Management, Operations Management and Human Resource Management.	22	

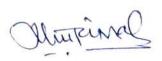
# Suggested Readings:

- 1. Management and Entrepreneurship, Veer bhadra Havinal, New Age International Publishers
- 2. Entrepreneurship: New Venture Creation, David H. Holt
- 3. Entrepreneurship Development, Satish Taneja, Himalaya Publishing House
- 4. Entrepreneurship: Strategies and Resources, Marc J. Dollinger, Pearson Education
- 5. Entrepreneurship Theory and Practice, Raj Shankar, Tata McGraw-Hill Education
- 6. Entrepreneurship Development, C. B. Gupta, Srinivasan, Sultan Chand & son

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

Suggested online link: www.ignou.ac.in, www.swayam.gov.in, www.inflibnet.ac.in

Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. Criteria for continuous evaluation may be Assignment or/and Presentation or/and unit test or/and Attendance etc.



Semester: Second Year: First Programme: B.Com. Subject: Commerce Course Title: Economy of Uttarakhand Course Code: : BC-203 (B) Course outcomes: This course is to help students in understanding the Economy of Uttarakhand To identify the Problems of Economic Development in Uttarakhand To analyze the Role of Government in the Economic Development of Uttarakhand Core Compulsory / Elective: Elective Credits: 6 Max. Marks: 25+75 Total No. of Lectures: 90 No. of **Topics** Lectures Unit Economy of Uttarakhand: Salient features- Geographical features, Land types, Land use, Forest resources and Energy resources; Agriculture and 18 Industrial pattern in Uttarakhand; Role of Service Sector in the Economy I of Uttarakhand. Human resource in Uttarakhand: Demographic profile, Education, Health and other infrastructural facilities; Role of women in the 18 11 Economy of Uttarakhand; Panchyati Raj and people's participation Economic development and regional disparities in Uttarakhand; 18 ш Backwardness and Indicators of regional disparities in Uttarakhand. Problems of Economic Development in Uttarakhand; Difficult & inaccessible Geography; 18 Unemployment, Migration, Poverty and Natural Calamities etc. in IV Uttarakhand. Role of Government in the Economic Development of Uttarakhand: Agriculture, Industrial, Education, Health, Infrastructure, Environment 18 Sector & Skill Development

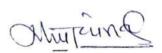
## Suggested Readings:

- 1. Bisht N.S: Regional Economics (Hindi)
- 2. Dewan M.L and Jagdish Bahadur: Uttaranchal vision and Action programme
- 3. G.P Mishra: Regional Dimensions of development
- 4. Tolia, R.S: Uttarakhand Today Winsar publication: Uttarakhand year book (Hindi and English)
- 5. Bhatt, K.N; Uttarakhand: Ecology, Economy & Society;
- Kafaltia, Himanshu & Kafaltia, Gunjan; A Comprehensive Study of Uttarakhand; Notion Press Media Pvt. Ltd

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

Suggested online link: www.ignou.ac.in, www.swayam.gov.in, www.inflibnet.ac.in

Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. Criteria for continuous evaluation may be Assignment or/and Presentation or/and unit test or/and Attendance etc.



Programme: B.Com.	Year: First	Semester: Second
	Subject: Commerce	
BC-204	Course Titl	e: Rural Marketing

Course outcomes:

After completing this course a student will have:

Ability to understand the concept of Rural Marketing.

Ability to understand the terminologies associated with the field of Rural Marketing

Ability to identify the appropriate method and techniques of Rural Marketing

Credits: 4 Core Con		Core Compulsory / Elective: Co	ompulsory
	Max. Marks: 25+75		
	Total No.	of Lectures: 60	
Unit	Тој	pics	No. of Lectures
1	Conceptual Framework, Nature & Characteristics of Rural Market; An Overview of Indian Rural Market; Challenges & Opportunities in Rural Market; Rural Marketing Models and Environment.		12
u	Rural Consumer Behaviour, Characteristics of Rural Consumer, Consumer Behaviour Roles, Factors influencing Purchase of Products in Rural Market, Role of Government & NGOs in Rural Marketing, Similarities and Differences in Consumer Behaviour in Rural & Urban Markets.		12
ш	Rural Marketing Research, Process of Research in Rural Markets, Sources and Methods of Data Collection, Data Collection Approaches in Rural Markets; Principles of Innovation for Rural Market, Need for Innovation in Rural Market.		12
IV	Rural Market Segmentation; Targeting and Positioning, Conditions for Effective Market Segmentation, Approaches for Segmenting the Rural Market, Rural Market Segmentation Tools; Promotion & Distribution Strategies for Rural Markets; A Comparative Analysis of Rural and Urban Markets.		12
v	Marketing of Agricultural Produce and Inputs, Regulated markets, Cooperative Marketing & Processing Societies, Corporate Sector in Agri-Business: Cultivation, Processing & Retailing, Rural Marketing of FMCGs,		12

### Suggested Readings:

- 1. S.S. Acharaya, N.L. Agrawal Agriculture Marketing in India Oxford IBH. New Delhi- 1992
- 2. L. P. Singh Cooperative marketing in India and Abroad; Himalaya 2005
- 3. Sukpal Singh Rural Marketing Management, Sage 2002

Durables & Financial Services

- H.C. Purohit Rural Marketing Challenges and Opportunities, Shale Publications, New Delhi- 2006
- Anil Saxena, Samiuddin, Harsh Rural Marketing opportunities and challenges; National Publishing House, New Delhi 2004
- 6. Mishra and Puri Development Issues of Indian Economy, Himalaya Publishing House
- 7. Acharya S.S. and Agrawal N.L.; Agricultural Marketing in India
- Beri, G.C., 'Marketing Research: Tata McGraw Hill Publishing Company, Ltd., 2000. Cooper Schindler, 'Marketing Research, Concept & Cases'

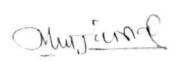
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Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. Criteria for continuous evaluation may be Assignment or/and Presentation or/and unit test or/and Attendance etc.

Mintensol

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



Pro	gramme: B.Com. Year Second Semester. I		hird	
		Subject: Commerce	:	
lourse C	ode: BC-301	Course T	itle: Cost Accounting	
ourse o	outcomes: rse exposes the students to t	he basic concepts and the	e tools used in cost accoun	nting.
	Credits: 6	Core Con	npulsory / Elective: Com	pulsory
	Max. Marks: 25+75			
		Total No. of Lectures	. 90	
Unit		Topics		No. of Lectures
1	Introduction: Nature, Scope and Advantages of Cost Accounting. Installation of Costing System, Difference between Cost and Financial Accounting,			8
ш	Classification of Costs. Material: Purchase, Storage and Control of Material, Stock Levels, Inventory, Control Techniques.  Methods of Pricing Material Issues.			12
ш	Labour: Meaning and Components of Labour Cost. Concept, Accounting and Control of Idle time and Overtime. Methods of Wage Payment and Incentive Plans, Labour Turnover.		10	
IV	Overheads: Collection, Classification, Allocation, Apportionment and Absorption of Overheads (Primaryand Secondary Distribution), Machine Hour Rate.		10	
v	Unit Output Costing: Concept of and Need for UnitOutput Costing: Preparation of Cost Sheet and Tender Price; Preparation of Reconciliation			22
VI	Process Costing: Preparation of Process Accounts; Treatment of Normal and Abnormal Wastage; Treatment of Joint Product and By-product;			14
VII	Contract Costing: Preparation of Contract Account, Determination of Profit on Completed and Uncompleted Contracts; Operating Costing.			14

- 1. Jain S.P. and Narang K.L: Cost Accounting, Kalyani New Delhi.
- 2. Maheshwari S.N: Advanced Problems and Solutions in Cost Accounting; SultanChand, New Delhi. (Hindi and English)
- 3. Garg A. K.; Cost Accounting: An Analytical Study, Swati Publication, Meerut.
- 4. Horngren, Charles, Foster and Datar: Cost Accounting A Managerial Emphasis; Prentice-Hall of India, New Delhi.
- 5. M.L.Agarwal, Sahity bhawan publications Agra (Hindi & English)

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

Suggested online link: www.ignou.ac.in, www.swayam.gov.in, www.inflibnet.ac.in

Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. Criteria for continuous evaluation may be Assignment or/and Presentation or/and unit test or/and Attendance etc.

Thistainal

Prog	gramme. B.Com. Year. Second Semester. Th			ra
		Subject: Commerce		
Cour	se Code: BC-302	Course Ti	tle: Company Law	
ourse ou ne objec	atcomes:	provide basic knowledge of t	he provisions of the Comp	oanies Act
13 alon	ng with relevant cases.  Credits: 6	Core Com	pulsory / Elective: Compu	ılsory
	Max. Marks: 25+75			
		Total No. of Lectures:	90	
Unit	Toroign			No. of Lectures
1	Indian Companies Act 2513: Nature And Types Of Companies, Conversion Of Public Companies Into Private Company's And Vice Versa.			10
11	Formation, Promotion And Incorporation Of Companies, Memorandum Of			12
m	Shares: Types, Shar Categories, Modes C	e Capital-Kinds, Allotment of Acquiring Membership, assion-Difference.	Ittigrae - m	13
IV	Methods Of Borrowin	g, Debentures, Mortgages A		09
v	Management: Directors, Types And Number Of Directors, Managing Director, Whole Time Director - Appointment, Qualifications And Disqualification, Duties, Vacation, Resignation And Removal,			15
VI	Company Meetings- Kinds, Quorum, Voting,			10
VII	Majority Powers At	nd Minority Rights: Protection And Management. Misr	nanagement.	12
VIII	Winding Up-Kinds And Conduct-Petition For Winding Up, Appointment Of Official Liquidator And Duties.			09

- 1. Kapoor GK A Dhamija Sanjay Company Law Comprehensive Textbook on Companies Act 2013 Taxmann Publication
- 2. Singh Avtar Company Law Delhi India Eastern Book Company Bharat LawHouse
- 3. Gupta Company Adhiniyam Sahitya Bhawan Publication (Hindi and English)
- 4. Maheshwari SN And SK Maheshwari A Manual of Business Law 2ndEdition Himalaya Publishing House
- 5. Dr. S.M. Shukla & K. Jain: Company Law, Sahitya Bhawan Publications, Agra (English).
- 6. Dr. S.M. Shukla & Dr. I.M. Sahai : कंपनी अधिनियम Sahitya Bhawan Publications, Agra.

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

Suggested online link: www.ignou.ac.in, www.swayam.gov.in, www.inflibnet.ac.in

Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. Criteria for continuous evaluation may be Assignment or/and Presentation or/and unit test or/and Attendance etc.

Myranol

Year: Second	Semester. Third
Subject: Commerce	
Course Code: BC-303 (A) Course Title: Business Economics	
	Subject: Commerce

The objective of this paper is to introduce students with broad range of economic concepts, theories and analytical techniques which help the management in decision making.

	Credits: 06	Core Compulsory / Ele	ctive: Elective
	Max. Marks: 25+75		
	Tot	al No. of Lectures: 90	
Unit		Topics	No. of

Unit	Topics	No. of Lectures
1	Introduction: Definition and nature of economics, Scope and methodology of economics, Micro and macro economics	10
п	Consumption: Measurements of Utility, Law of Diminishing Marginal Utility, Law of Equi-marginal Utility.	10
m	Law of Demand: Demand Schedules and Curves, Elasticity of Demand, methods of measurement of elasticity of demand, measurement of cross elasticity, Law of Supply, Measurement of Elasticity of Supply	15
IV	Consumer's surplus, Study of Consumer Behaviour through indifference curve technique.	
V	Production: The Factors of Production and their characteristics, Factors affecting productivity of labour and capital, Theories of Population. Law of variable proportion, The laws of return, economy of scale, law of return to scale, different concepts of cost of production. SAC curve, LAC curve.	
VI	Exchange: The theory of exchange, Definition and extent of market. Determination of price under conditions of perfect competition, imperfect competition and monopoly. Effect of monopoly in economic life, monopolistic competition, oligopoly	17
VII	Concept and theories of profit and wages	10

### Suggested Readings:

- 1. D.N. Dwivedi, Managerial Economics, 7th Edition, Vikas Publishing House.
- D. Salvatore, Managerial Economics in a Global Economy, 6th Edition, Oxford University Press.
- 3. L. Peterson and Jain Managerial Eco., 4th Edition, Pearson Education.
- 4. Kontsoyianis, Modern Micro-Economics.
- 5. M. Adhikary, Business Economics.
- 6 Dr. J.P. Mishra: Business Economics, Sahitya Bhawan Publications, Agra (Hindi & English).

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

Suggested online link: www.ignou.ac.in, www.swayam.gov.in, www.inflibnet.ac.in

Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. Criteria for continuous evaluation may be Assignment or/and Presentation or/and unit test or/and Attendance etc.

Ulm Journe

Programme: B.Com. Year: Second Semester: Third

Subject: Commerce

Course Code: BC-303 (B) Course Title: Business Environment

Course outcomes:

The objective of this paper is to introduce students with broad range of economic concepts, theories and analytical techniques which help the management in decision making

Credits: 06	Core Compulsory / Elective. Elective
Max. Marks: 25+75	
Tal	al No. of Lectures: 90

Unit	Topics	No. of Lectures
ı	Business Environment: Meaning, Nature and Dimensions of Business Environment, Analysis of Business Environment- Framework of Analysis, Scanning, Monitoring, Forecasting & Assessment of Business Environment.	14
11	Economic Environment with Reference to India's Economy: Growth Strategy Economic Planning, Analysis of Economic Environment- Scanning, Monitoring, Forecasting and Assessing Economic Environment, Economic Markets, Economic Reforms & their Consequences.	18
Ш	Technological Environment: Nature of Technology, Interface Between Technology and Business, Management of Technology Transfers; Analysis, Forecasting and Assessment of Technological Environment.	18
IV	Global Environment: Why Firms go Global, Routes of Globalization, Active Players in Global Business. FDI- India's Experience, WTO- Benefits and Problems for India. Analysis of Global Environment- Scanning, Monitoring, Forecasting and Assessing Global Environment.	22
v	Political and Legal Environment of Business: Monopoly and Restrictive Trade Practices (MRTP) Act, Foreign Exchange Management Act (FEMA).	18

Suggested Readings:

- 1. Sinha, V.C. and Sinha Ritika, Business Environment, Sahitya Bhawan Agra
- 2. Cherunilam, Francis, Business Environment, Himalaya Publishing House, New Delhi
- 3. Aswathappa, K. Essentials of Business Environment, Himalaya Publishing House, New Delhi
- Aswathappa, K. Business Environment for Strategic Management, HPH.
- 5. Dr. Amit Kumar: Business Environment, Sahitya Bhawan Publications, Agra.
- 6. सिन्हा,वी.सी. एवं सिंह, पुष्पा,व्यावसायिक पर्यावरण, साहित्य भवन आगरा।
- 7. जे पी मिश्रा, व्यावसायिक पर्यावरण, साहित्य भवन आगरा।

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

Suggested online link: www.ignou.ac.in, www.swayam.gov.in, www.inflibnet.ac.in

Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. Criteria for continuous evaluation may be Assignment or/and Presentation or/and unit test or/and Attendance etc.

Mujand

Programme: B.Com.	Programme: B.Com. Year: Second	
	Subject: Commerce	
ourse Code: BC-304	Course Title: E-B	anking

Course outcomes:

The Objective of this paper is to acquaint the students with the understanding of E-banking system with the risks, evaluation and concepts of E-payment involved therein.

Credits: 4	Core Compulsory / Elective: Compulsory
Max. Marks: 25+75	

Unit	Topics				
1	Introduction: Concept and definition of E- Banking, nature and scope of E- Banking, E-Banking components, E-Banking: Indian perspectives, traditional banking internet banking portals, challenges in E-Banking, Online banking and its benefits.				
11	E-Banking System: Mobile Banking Internet Banking, Secure, Hypertext, Transfer Protocol (SHTP). Online delivery of financial products: Secure electronic Transaction (SET); Indian Payment Models.				
ш	E-Banking Risks: Infrastructure problem; Lack of Skilled Manpower, Legal Framework, Socio Cultural Aspects; Money Laundering; Banking Frauds.				
IV	Electronic Payment System: RTGS, Electronic Fund Transfer, Electronic Money; ATM, Credit Card; Smart Cards. Electronic Payment Systems: E-Banking and digital signatures.				
v	Evaluation of E-Banking System: Advantages of E-Banking system, Limitations of E-Banking, Pre-requisites of E-Banking Future of E-Banking				

Suggested Reading:

- 1. Agrawal Kamlesh, N.: Internet Banking, Mac-Millan India Ltd. New Delhi.
- Armor, Daniel.: E-Business Evolution, The Living and Working in an Interconnected World; Prentice Hall, US.
- 3. E-Banking : Indian Banking Association, India.
- 4. Kenneth C. Laudon and Carlo Guercio Traver, E-Commerce, Pearson Education.
- Bhaskar Bharat, Electronic Commerce: Framework, Technology and Application, McGraw Hill Education
- 6. Joseph PT, E-Commerce: An Indian Perspective, PHI Learning
- 7. Bajaj KK and Debjani Nag, E-commerce, McGraw Hill Education
- 8. Chhabra TN, E-Commerce, Dhanpat Rai & Co.
- 9. Madan Sushila, E-Commerce, Taxmann
- 10. Chhabra TN, Hem Chand Jain, and Aruna Jain, An Introduction to HTML, Dhanpat Rai & Co. Note-Latest edition of the text books should be used.

Suggested online link: www.ignou.ac.in, www.swayam.gov.in, www.inflibnet.ac.in

Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. Criteria for continuous evaluation may be Assignment or/and Presentation or/and unit test or/and Attendance etc.

Mutanal

Programme: B.Com.	Year: Second	Semester: Fourth
	Subject: Commerce	
Course Code: BC-401	Course Title: Income T	ax Law and Accounts

Course outcomes:

students to know the basics of Income Tax Act and its implications.

	Credits: 6 Core Co	Core Compulsory / Elective: Compulsory	
	Max. Marks: 25+75	Jacobski -	
	Total No. of Lecture	s: 90	
Unit	it Topics		
I	Taxation Policy of Raja Todarmal. Intro Definitions: Assessee, Person, Income, Totall Year & Previous Year. Agricultural Income	& its assessment.	
п	Residence & Tax Liability (Basis of C Revenue Exempted Incomes.	charge). Capital &	
Ш	Income from Salaries	15	

Business

and

Profession,

15

12

12

6

# Payment of Tax and Deduction of Tax at Source. Suggested Readings:

IV

VI

VII

VIII

Singhanai V.K.: Students' Guide to Income Tax; Taxmann, Delhi.

Computation of TaxLiability of an Individual.

2. Girish Ahuja and Ravi Gupta: Systematic approach to income tax; Sahitya Bhawan Publications, New Delhi. (Hindi and English)

Set off and carry forward of losses and Clubbing of Income

Procedure of Assessment and Income Tax Authorities, Advance

- 3. H C Mehrotra, C S Joshi, Income Tax Law and Accounts (Hindi/English), Sahitya Bhawan
- 4. Jain, R.K., Income Tax Law and Accounts (Hindi and English), SBPD Publications, Agra

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

Income from House Property

Gains

Capital gains, Income from Other Sources,

Deductions from Gross Total Income,

and

Profits

Depreciation.

Suggested online link: www.ignou.ac.in, www.swayam.gov.in, www.intlibnet.ac.in

Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. Criteria for continuous evaluation may be Assignment or/and Presentation or/and unit test or/and Attendance etc.

Programme: B.Com.		Year: Second	Semester: Fourth
	S	Subject: Commerce	
Course Cod	le: BC-402	Course Title: Pu	blic Finance
Course outc	omes: e students to know the basics	s of Public Finance and its	implications.
	Credits: 6	Core Compulsor	y / Elective: Compulsory
	Max. Marks: 25+75		
	Tota	l No. of Lectures: 90	
Unit		No. of Lectures	
I	Introduction: Definition, No of Public Finance in Nation Social Advantage		
П	Public Revenue, Meaning taxation (Direct and Indirect	n, types of	
ш	Public Debt: Meaning, types, effect of debt on production and distribution and public debts in India.		
IV	Public Expenditure: Meani public expenditure, econ expenditure, The Public Bu		
v	Fiscal Policy: Meaning, obj policy, Finance Commiss Federal Finance in India; finance, Deficit financing in	ectives, tools and limitation ion in India, Indian Tax Central Finance, State fina	Systems.

- Mithani, D.M., Money Banking. International Trade & Public Finance Himalaya Publishing House, Pvt. Led. New Delhi
- 2. Bhatia, H.L. Public Finance, Vikash Publishing House, Pvt. Ltd., New Delhi
- 3. दत्त एवं सुन्दम्, भारतीय अर्थव्यवस्था, एस० चाँद एंड कम्पनी, प्रा० लि०, दिल्ली
- 4. Dr. J.P. Mishra: Public Finance, Sahitya Bhawan Publications, Agra (English).
- 5. Dr. K.L. Gupta: राजस्व; Sahitya Bhawan Publications, Agra.

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

Suggested online link: www.ignou.ac.in, www.swayam.gov.in, www.inflibnet.ac.in

Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. Criteria for continuous evaluation may be Assignment or/and Presentation or/and unit test or/and Attendance etc.

Muitanal

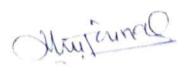
Programme: B.Com.		Year: Second	Semester: Fourth	
		Subject: Commerce		
Course Cod	e: BC-402	Course Title: Po	ablic Finance	
Course outco	omes: e students to know the basic	es of Public Finance and its	s implications.	
	Credits: 6	Core Compulso	ry / Elective: Compulsory	
	Max. Marks: 25+75			
	Tot	al No. of Lectures: 90		
Unit		No. of Lectures		
Introduction: Definition, Nature and Scope, Importance and Role of Public Finance in National Economy, Principle of Maximum Social Advantage				
п	Public Revenue, Meaning of tax, Cannons of taxation, types of			
ш	Public Debt: Meaning, types, effect of debt on production and distribution and public debts in India.			
IV	Public Expenditure: Meaning, aims, classification, principles of public expenditure, economic stability, effects of public			
v	expenditure, The Public Budget.  Fiscal Policy: Meaning, objectives, tools and limitations of fiscal			

- 1. Mithani, D.M., Money Banking. International Trade & Public Finance Himalaya Publishing House, Pvt. Led. New Delhi
- 2. Bhatia, H.L. Public Finance, Vikash Publishing House, Pvt. Ltd., New Delhi
- दत्त एव सुन्दम्, भारतीय अर्थव्यवस्था, एस० चॉद एड कम्पनी, प्रा० लि०, दिल्ली
- 4. Dr. J.P. Mishra: Public Finance, Sahitya Bhawan Publications, Agra (English).
- 5. Dr. K.L. Gupta : বাজাৰে; Sahitya Bhawan Publications, Agra.

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

Suggested online link: www.ignou.ac.in, www.swayam.gov.in, www.intlibnet.ac.in

Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. Criteria for continuous evaluation may be Assignment or/and Presentation or/and unit test or/and Attendance etc



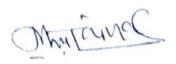
Pny	gramme, D.Com.	Venr Seco	oud Semester For	urth
		Subject	Commerce	
ourse C	ode: BC 40,C(A)		Title: Tourism and Travel Managem	ent
ourse or he object ith the s		to understand the fing trends in tourism	undamentaleoncept of Tourism and to	
- recursion in	Credits; 6		Core Compulsory / Elective: Elective	
	Max. Marks: 25+7	15		
		Total No. of	Lectures: 90	
Unit		Торк	•	No. of Lectures
1	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.			
ш	Types of Package to Sightseeing Tour Ore	ours: Independent Pa oup, Incentive and Co our Operations: Spec	ours- CustomTours- Tour wholesalers- ackage, Hosted Tour, Escorted Tour, conventionTour- Man Market Package sulfist Tour Operators: Specialist Tour ner	25
m	Operator, Travel Doc Procedure to apply	cy: Procedures for a cumentation: Passpor for Passports: VISA or Foreigners to visit	Functions-Sources of Income, How to oproval of a Travel Agency and Tour rts- various types and requirements- x- various types and requirements- t India, Health Check Documents and	30
IV	impact, Social Impact, overcome or reduce the United Nations Worl Tourism Council (WI Air Transport Associa	Cultural Impact and the negative Impact of Id Tourism Organiza C), Pacific Asia Trav- ation (IATA), Travel If Tour Operators (I	zations: Tourism Impacts. Economic Environmental Impacts Strategies to of Tourism. Objectives, Functions of ation (UNWTO), World Travel and rel Association (PATA), International Agents Association of India(TAAI), ATO) and Federation of Hotel and	20

- 1 Bhatia A.K (2003) International Tourism, Sterling Publishers Pvt Ltd, New Delhi
- 2 Fran Nath Seth(1997), Successful Tourism Management, Sterling Publishers Pvt Ltd, New Delhi,
- 3 Ghosh Bishwanth (2000), Tourism & Travel Management, Second Revised EditionVikas Publishing House Pvt I td. New Delhi

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

Suggested online link: www ignou ac in, www swayam gov in, www inflibuet ac in

Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. Criteria for continuous evaluation may be Assignment or/and Presentation or/and unit test or/and Attendance etc.



1	Programme: B.Com.	Year: Second	ond Semester: Fourth			
		Subject: Con	mmerce			
Cours	e Code: BC-403 (B)	Course	Title: Fundame	entals of Marketing		
Course The ol	outcomes:				hniques of	
ilai KC	Credits: 6	Co	re Compulsory	/ Elective: Elective	V. 4-p	
	Max. Marks: 25+7	5				
	0.000 mm	Total No. of Le	ctures: 90			
Unit		Topics			No. of Lectures	
1	Introduction: Nature, scope and importance of marketing; Evolution of marketing concepts;  Marketing mix; Marketing environment. Micro and Macro environmental factors.					
ш	Consumer Behaviour— Arconsumer buying decisions.	Overview: Consun	ner buying proce	ess; Factors influencing	10	
ш	Market Selection: Market s selection; Positioning conce	pt, importance and b	ases; Product di	Herentiation vs. Harket	12	
IV	Product: Meaning and im Branding, packaging and lat Development	belling; After-sales se	rvices, Product	me-cycle, New Product	8	
v	Pricing: Significance; Factor				7	
VI	Promotion: Nature and importance of promotion; Promotion Tools: advertising, personal					
VII	Distribution: Channels of channels; Wholesaling and Distribution Logistics; Meaning	listribution - meaning retailing; Factors at ing, importance and de	and importance fecting choice of ecisions.	e; Types of distribution of distribution channel;	10	
VШ	Retailing: Types of retailing specialty stores, supermark cooperatives; Management of scenario.	cets, retail vending f retailing operations:	machines, mai an overview, Ret	ailing in India: changing	10	
ıx	Recent developments in mar Services Marketing, Green M	keting: Social Market arketing, Relationship	ing, Online Mark Marketing, Rura	eting, Direct Marketing, al marketing.	10	

- 1. Kotler, Philip, Keller, Kevin Lane; Koshy, Abraham, and Mithileshwar Jha, Marketing Management: A South Asian Perspective, Pearson Education.
- 2. Palmer, Adrian, Introduction to Marketing, Oxford University Press, UK
- 3. Lamb, Charles W.; Hair, Joseph F., and Carl McDaniel. Principles of Marketing, South Western Publishing, Ohio
- 4. Chhabra, T.N., Principles of Marketing, Sun India Publication.
- 5. Pride, William M., and D.C. Ferell, Marketing: Planning, Implementation & Control, Cengage Learning.
- 6. Majaro, Simon, The Essence of Marketing, Prentice Hall, New Delhi.
- 7. Zikmund, William G. and Michael D'Amico, Marketing: Creating and KeepingCustomers in an E-Commerce World, Thomson Learning.
- 8. Dr. Amit Kumar: Fundamental of Marketing, Sahitya Bhawan Publications, Agra (English).
- 9. Dr. S.C. Jain: Principles of Marketing, Sahitya Bhawan Publications, Agra (Hindi).

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

Suggested online link: www.ignou.ac.in, www.swayam.gov.in, www.inflibnet.ac.in

Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. Criteria for continuous evaluation may be Assignment or/and Presentation or/and unit test or/and Attendance etc.



Semester: Fourth Programme: B.Com. Year: Second Subject: Commerce Course Title: Indian Economy Course Code: BC-404 Course outcomes: ective of this paper is to enable the student to grasp the major economic problems in India and their solutions. It also seeks to provide an understanding of modern tools of macro-economic analysis and policy framework Core Compulsory / Elective: Compulsory Credits: 4 Max. Marks: 25+75 Total No. of Lectures: 60 No. of Topics Unit Lectures Basic Issues and features of Indian Economy Concept and Measures of Development and Underdevelopment; Human Development; 11 1 Composition of national income and occupational structure Policy Regimes The evolution of planning and import substituting industrialization. Economic Reforms since 1991. c) Monetary and Fiscal policies with their implications 10 П on economy Growth, Development and Structural Change The experience of Growth, Development and Structural Change in different phases of growth and policy regimes across sectors and regions. The Institutional Framework: Patterns of assets ownership in agriculture and industry b) Policies for restructuring agrarian relations and for regulating concentration of 13 Ш economic power, Changes in policy perspectives on the role of institutional framework after 1991. c) Growth and Distribution; Unemployment and Poverty; Human Development; d) Environmental concerns. Demographic Constraints: Interaction between population change and economic c) development. Sectoral Trends and Issues Agriculture Sector: Agrarian growth and performance in different phases of policy regimes i.e. pre green revolution and the two phases of green revolution; Factors influencing productivity and growth; the role of technology and institutions; price policy, the public distribution system and food security. Industry and Services Sector: Phases of Industrialization - the rate and pattern of industrial 13 growth across alternative policy regimes; Public sector - its role, performance and reforms, the small scale sector, Role of Foreign capital. inancial Sector Structure, Performance and Reforms. Foreign Trade and balance of Payments: Structural Changes and Performance of India's Foreign Trade and Balance of Payments; Trade Policy Debate; Export policies and performance; Macro Economic Stabilization and Structural Adjustment; India and the WTO, Role of FDI, Capital account convertibility Inflation, Unemployment and Labour market Inflation: Causes of rising and falling inflation, inflation and interest rates, social costs of inflation; Unemployment - natural rate of unemployment, frictional and wait unemployment. 13 Labour market and its interaction with production system; Phillips curve, the trade-off between inflation and unemployment, sacrifice ratio, role of expectations adaptive and rutional

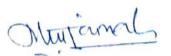
Suggested Readings:

- Mishra and Puri, Indian Economy, Himalaya Publishing House.
- IC Dhingra, Indian Economy, Sultan Chand & Sons.
- Gaurav Dutt and KPM Sundarum, Indian Economy, S. Chand & Company
- Uma Kapıla (ed), "Indian Economy since Independence", Relevant articles.
- Bhagwati, J. and Desai, P. India. Planning for industrialization, OUP, Ch 2.
- Dr. Mamons & Jain: Indian Economy, Sahitya Bhawan Publications, Agra (Hindi).
- Dr. Anoop Kumar Singh & Priya Dwivedi : Indian Economy, Sahitya Bhawan Publications, Agra (English).

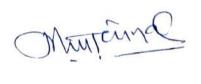
Note: Latest edition of the text books should be used.

Suggested online link: www.ignou.ac.in, www.swayam.gov.in, www.inflibnet.ac.in

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	B.Com. Third Year		
	SEMESTER-I	21+4* credits	
	SEMESTER-II	21+4* credits	46
Bachelor's Degree in	SEMESTER-III	21+4* credits	
(140 Credit)	SEMESTER-IV	21+4* credits	46
	SEMESTER-V	24 credits	48
	SEMESTER-VI	24 credits	70



Programme: B.Com.		Year: Third	Semester	r: Fifth
		Subject: Commer	rce	
Course (	ing			
Course ou This cours with the pr	se enables the stude ovisions of company	ent to develop awareness	about corporate accour	nting in conformit
	Credits: 5	Core (	Compulsory / Elective:	Compulsory
	Max. Marks: 25+	-75		
		Total No. of Lectur	res:75	
Unit	Topics			No. of Lectures
1	Shares: Features, Shares And Equi- Forfeiture And R Shares: Debenture Debentures	15		
Ш	Final Accounts, ( Sheet And Statem	15		
Valuation Of Goodwill: Meaning And Nature Of Goodwill, Needs and Methods Of Valuation Of Goodwill,				
	and Mediods Of V	aluation Of Goodwill.		15
IV	Valuation Of Shar Profit Prior To In Incorporation, Me Incorporation.	Valuation Of Goodwill, res, Need And Methods Of neorporation, Use Of Profit thods Of Computing Profit Amalgamation Of Compa	t And Loss Prior To And Loss Prior To	15

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

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

Suggested online link: www.ignou.ac.in, www.swayam.gov.in, www.inflibnet.ac.in

Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. Criteria for continuous evaluation may be Assignment or/and Presentation or/and unit test or/and Attendance etc.

Millenner

Programme: B.Com. Year:		rogramme: B.Com. Year: Third Semester: Fi		ifth
		Subject:	Conumerce	
Course C	ode: BC-502		Course Title: Auditing	
ourse out	comes: aums at imparting kno	owledge about the pri	nciples andmethods of auditing and	their application
	Credits: 5		Core Compulsory / Elective: Cor	
	Max. Marks: 25+75	5		
		Total No. of	Lectures: 75	
Unit	Unit Topics			
ì	Methodology of A Kautilya's Arths Audit and Audit Classes of Auditin Auditing practices, Auditor.	17		
п	Audit Procedures in depth, test che Routine checking, liabilities, Auditor'	18		
Ш	Audit of Limited Company Auditors Act 1956, Enquiries share transfer and Auditor's Report (1 Report Order 1988	20		
IV	Audit of Public sconcerning Audit of and Government C Special features re Companies and audicost audit, Provisio Social Audit. Intel	Sector Undertaking of departmental under Companies, Procedure elating to the audit it of non-profit compans regarding cost au- rnal Audit: Objection I Authority of Internal	and Banks: Special features rtakings, Statutory Corporations e of appointment of Auditors, of Banks, Audit of Insurance mies. Cost Audit: Importance of dit, Cost Audit report, Tax and we and scope of Internal Audit, I Auditors, Relationship between	20

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

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

Suggested online link: www.ignou.ac.in, www.swayam.gov.in, www.inflibnet.ac.in

Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered brough Assignments, Presentation, Group Discussions. Criteria for continuous evaluation may be Assignment or/and Presentation or/and unit test or/and Attendance etc.

Murrinal

Program	nme B. Com	Year: Th	and	Semester	Fifth
		Subject	Commerce		
Course Co	nde: BC-503	Course Title: I	Business Ethics and C	orporate Go	vernance
Course outs This course Business Et changing so	: seeks to provid hich and Corpora	te knowledge about te Consmance in the	t the concepts, tools, present	techniques.	and relevance
	Credity:	5	Core Compulso	ry / Elective	: Elective
	Max. Marks:	25+75			
		Total No. o	d Lectures: 75		
Unit		Topics			No. of Lectures
ı	Values - Imp Loyalty and E Ethics - Natu Management	Business	17		
11	The Ethical Value System - Universalism, Utilitarianism, Distributive Justice, Social Contracts, Individual Freedom of Choice, Professional Codes; Culture, and Ethica - Ethical Values in different				26
III	Cultures, Culture and Individual Ethics.  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 Nationalobingations under various Laws, Safeguarding Health and well-being of Customers.				
rv	Corporate Governments of shareholders, regulatory franch abroad, co	tors and ng and	16		

- Kinson Alan-Ethical Organisation, Palgrave
- 2. L. Y. Hosmer: The Ethics of Management, Universal Book.
- 3. D. Murray Ethics in Organizational, Kogan Page.
- 4. S. K. Chakraborty: Values and Ethics in Organisation, OUP

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

Suggested stalline link: www.ignon.ac.m. www.swayam.gov.in, www.inflibriet.ac.in

Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. Criteria for continuous evaluation may be Assignment orland Presentation orland unit test orland Amendance etc.

Olimenses

Programme: B.Com. Year: Third Semester: Fit			
	Subject: Commerce		
Course Code: BC-504	Course Title: Princip	oles and Practices of Insurance	

Course outcomes:

After completing this course, a student will have:

Ability to understand the concept of Insurance along with the basic laws and practices of Insurance.

Ability to understand the terminologies associated with the field of Insuranceand 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 / Electiv	e: Elective
	Max. Marks: 25+75		
	Total No.	of Lectures: 75	
Unit	Topics		No. of Lectures
1	Risk: Meaning, Types, Causes, Methods of Handling Risks. Insurance: Meaning, Origin & Development, Functions, Types, Principles, Advantages, Reinsurance, Double-Insurance.		17
п	Life Insurance: Meaning, Importance, Essentials of LifeInsurance Contract, Procedure of Life Insurance. Life Insurance Policies. Nomination & Assignment, Surrender Value. Life Insurance Corporation: Functions& Organization.		20
ш	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, Hazar importance, Fire Insurance Contra Policy & Procedure. Miscellaneo Burglary, Live-stock, Cropand He	act, Conditionsof Fire Insurance us Insurance: Motor 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.
- 5- Balchand Srivastava : Insurance, Sahitya Bhawan Publications, Agra (Hindi).
- 6-M. Eswari Karthikeyan: Fundamental Principles of Insurance, Sahitya Bhawan Publications, Agra (English).

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

Suggested online link: www.ignou.ac.in, www.swayam.gov.in, www.inflibnet.ac.in

Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. Criteria for continuous evaluation may be Assignment or/and Presentation or/and unit test or/and Attendance etc.

Mularia

Programme: B.Com.		Year: Third	Sen	nester: Fulth
100		Subject: Co		
Course Cod	e: BC-505	Course Title: M	onetary Theory and Ba	inking in India
Course outco	omes: re of this paper is iling in India.	to expose the studen	nts to the working fo	
y sceni provo	Credits: 5	5	Core Compulsory / Elective: Elective	
	Max. Marks 25	5+75		
		Total No. of L	ectures: 75	
Unit		Topics		No. of Lectures
1	Money: Functions, Alternative Measures To Money Supply In India And Their Different Components, Meaning And Changing Relative Importance Of Each Component, High Powered Money- Meaning And Uses, Sources Of Changes In High Powered Money. Financial System: Components, Financial Intermediaries.		ed 17	
Ш	Indian Banking System: Definition Of Bank, Commercial Banks, Importance And Functions, Structure Of Commercial Banking System In India. Regional Rural Banks, Cooperative Banking System In India. Regional Rural Banks, Banks, December 1988 Banks, Cooperative Ban		ve 17	
ш	Determination of Money Supply And Total Bank Credit.  Development Banks And Other Non-Banking Financial Institution: Main Features, Problems And Policies For Allocation Of Institutional Credit, Problem Between The Government And TheCommercial Sector, Inter-Sectoral And Inter-RegionalProblems, Problem Between Large And Small Borrowers.		ne 25 nd	
IV	The Reserve Bank of India: Functions, Instruments OfMonetary 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 InflationaryExpectations.			id 16

- 1. Saha SK Indian Banking System SBPD Publication (Hindi and English)
- Deshmukh And Indian Banking System Chandralok Prakashan(Hindi and English)
- 3. Gupta SB Monetary Planning Of India
- 4. Khan M Y Indian Financial System Theory And Practice
- 5. Sengupta A K & Agarwal K Money Market Operations In India

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

Suggested online link: www.ignou.ac.in, www.swayam.gov.in, www.inflibnet.ac.in

Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. Criteria for continuous evaluation may be Assignment or/and Presentation or/and unit test or/and Attendance etc.

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Prograi	mme: B.Com.	Year: Third	Semester: Sixth	
		Subject: Con	imerce	
Course C	ode: BC-601	Course	Title: Goods and Services Tax	
ourse outc	comes:	rking knowledge of pri	nciplesand provisions of GST tand its contribution for economic	o understand ic developmer
ievance o	Credits: 5	Core	Compulsory / Elective: Compulsor	ory ————
	Max. Marks: 25+75	5		
		Total No. of Le	ctures: 75	
Unit		Topics		No. of Lectures
I	Indirect Tax: Meaning, Features, Difference BetweenDirect And Indirect Tax, Types Of Indirect Tax BeforeGST, Shortcoming Of Indirect Tax System During PreGST Era. GST Meaning Advantages, Disadvantages Of Evaluation Of GST, Structure Of GST, CGST, SGST, IGST UTGST, And Important Definition Under GST Act.			12
п	Time Of Supply: Meaning Of Goods And Services, TOS Under Reverse Charge Mechanism, Invoicing Provisions, Provisions Related With Change Charge In GST Page		8	
ш	Place Of Supply: I And Interstate Supp Value Of Supply: Value Of Supply	POS Meaning, POS Of Gooly. Meaning, Provisions Re Of Goods And	oods And Services, Intra state	12
īv	Services, Determination Of GST Liability.  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 Payment Under GST: Manner Of Payment Of Excess GST.  Electronic, Cash Credit And Liability Ledger, Refund Of Excess GST.		10	
v	Return: Meaning, Purpose And Importance, Different Types Of Return, Due Date Of Filing Return, Assessment Under GST: Meaning, Types Sales Assessment, Provisional Assessment, Summary Assessment, Best			10
VI	Registration: Meaning Of Final Registration, Compulsory Registration, and Procedure For New Registration.			17
VII	Accounts And Re	cords: Manner Of Maint vant Records. Invoice: Foudit: Meaning, Types Meaning, Types Meaning	enance Of Accounts, Period Of ormat, Types Debit And Credit fandatory, Departmental And	6

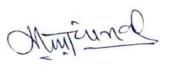
- 1. Malhotra HC and Agarwal VP, goods and services tax sahitya bhawan publications Agra. Suggested Readings:
  - 2. Bansal K. M. GST Customer law taxman Publication private limited Universityedition

  - 3. RK Singh PK a bird's eye view of GST Asia law house 4. Singhania VK student's guide to GST and customs law taxman Publication privatelimited University edition
  - 5. Gupta & Maheshwari, Tyagi Goods and Services Tax, SBPD PUBLISHINGHOUSE, AGRA

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

Suggested online link: www.ignou.ac.in, www.swayam.gov.in, www.inflibnet.ac.in

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Programme: B.Com.	Year: Third	Semester: Sixth
	Subject: Commerc	
ourse Code: BC-602	Course Title: Acco	unting for Managerial Decision

Course outcomes: After completing this course a student will have:

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 nlong with their relevance.

Ability to identify the appropriate method and techniques of Managerial Accounting for solving

Ability to apply basic Managerial Accounting principles to solve business andindustry related issues and problems.

Ability to understand the concept of Budgetary Control, Cash Flow Statement, FundFlow Statement, Brenk Even Analysis etc.

	Credits: 5	Core Compulsory / Elective: Com	pulsory
	Max. Marks: 25+75		
	Tota	I No. of Lectures: 75	
Unit	T	opics	No. of Lectures
ı	between Financial Accounting M Cost Accounting and Management Importance. Management Acco Responsibility. Financial Stateme Objectives, Characteristics ofan Ide Financial Statement, Types of Fin Tend Analysis	magement Accounting Concept, Meaning, Characteristics, Difference ween Financial Accounting Management Accounting. Differencebetween at Accounting and Management Accounting. Techniques, Objectives and containce. Management Accountant- Duties, Status, Functions and Exponsibility. Financial Statement Analysis and Interpretation - Meaning sectives, Characteristics of an Ideal Financial Statement, Parties Interested in ancial Statement, Types of Financial Analysis - Horizontal, Vertical and Analysis.	
11	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
111	Business Budgeting: Meaning of Budget and Budgeting, Classification 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, Selection of most profitable channel. Break Even		
ıv	Analysis: Concept and Practical Applications of Break Veri Standard Costing and Variance Analysis: Meaning and Objectives of Standard Costing Setting of Standard, Variance Analysis: Material and Labour Variance. Reporting to Management. Meaning, Objectives, Principles of Reporting, Importance of Reports, Classification of Reports, Reporting at different Levels of Management.		

- Homgren, C.T., Gary L. Sundem and William O. Stratton: Introduction toManagement Accounting, Prentice Hall of Suggested Readings:
  - 2. Dr. K.L. Gupta: Accounting for Managerial Decisions, Sahityu Bhawan Publications, Agra (Hindi and
  - Lall, B.M. and I.C. Jain. Cost Accounting. Principles and Practice, Prentice Hallof India, Delhi.
  - 4. Welsch Glenn A., Ronald W. Hilton and Paul N. Gordon Budgeting, ProfitPlanning and Control, Prentice hall
  - Baig Nafous Cost Accounting, Rajat Publications, New Delhi. Baig Nafoes Management Accounting & Control. Ashish Publishing Home, New Delhi
  - 6 Lal Jawahar, Managerial Accounting, Himalya Publishing House, New Delhi
  - Misra, A.K., Management Accounting, (Hindi and English) Navneet Prakashan, Nazshahad

tote. Latest edition of the text books should be used

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Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be Schvered through Assignments, Presentation, Group Discussions. Criteria for continuous evaluation may e Assignment or/and Presentation or/and unit test or/and Attendance etc.



Programme: B.Com.	Year: Third Semester: Sixth	
	Subject: Commerce	
Course Code: BC-603	Course Title: Fina	ncial Institutions & Markets

Course outcomes. After completing this course a student will have:

Credits: 5

Ability to understand the concept of Financial Market along with the basic formand norms of Financial Market.

Ability to understand the terminologies associated with the field of Financial and control along with their relevance.

Ability to identify the appropriate method and techniques of Financial Market for solving different

Ability to apply basic Financial Market principles to solve business and industryrelated problems. Ability to understand the concept of Primary and Secondary Market, StockExchange, SEBI etc.

Core Compulsory / Elective: Elective

	Max. Marks: 25+75		
	Total No. o	f Lectures: 75	
Unit	Topics		No. of Lectures
1 1	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 DevelopedMoney Market, Significance and Defects of Indian		17
11	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
ш	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.		

## Suggested Readings:

- 1. Machiraju, 'Indian Financial System' Vikas Publishing House.
- 2. Varshney P.N., & Mittal D.K., 'Indian Financial System', Sultan Chand & SonsNew 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.
- Dr. Bimal Jaiswal, Bhuvana Venkantraman and Richa Banerjee: Financial Markets, Institutions and Financial Services, Sahitya Bhawan Publications, Agra.

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

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Prograt	Programme: B.Com.		Year Third Semeste	
		Subject	Commerce	
Course C	Course Code: BC-604 Course Title: Human Resource Man			ce Management
Course outo The paper managemen	aims to develop i	n the students		about human resource
-	Credits: 5		Core Compulsory	/ Elective: Elective
	Max. Marks: 254	+75		
		Total No.	of Lectures: 75	
Unit	T	Topics		No. of Lectures
1	Human Resource Management concept and function role of competencies of HR manager at our policies evolution of HRM emerging challenges of Human Resource Management workforce diversityempowerment VRS work life balance downsizing			IRM 15
п	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.		on, <b>25</b>	
111	Employee Compensation: Compensation & Welfare, Job Evaluation. Performance Appraisal: Techniques, Job Enlargement & Job Enrichment, Quality of Work Life, Worker's Participation in Management.			
IV Sugartial	EMPLOYEE WELFARE: Various welfare schemes & Safety Measures. Employee Benefits – Meaning and the types, Fringe Benefits; Remuneration – Salary, Bonus, Commission, Long Term Incentives, Perquisites. Grievance Handling & Discipline – Meaning, Importance. Collective Bargaining – Meaning and Importance, Process.			ringe Long

- 1. Aswathappa K Maine resource management Tata McGraw Hill
- 2. Verma Pramod SaviBagiyaprabandhan Rao VSP human resource managementExcel books
- 3. Tripathi PC personnel management and Industrial Relations Sultan Chand andsons
- 4. Dr. Gaurav Sankalp: Human Resouce Management, Sahitya Bhawan Publications, Agra (English).
- Dr. Chaturbhuj Mamoria, Kameshwar Pandit and Priti Raina: Human Resouce Management, Sahitya Bhawan Publications, Agra (Hindi).

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Semester: Sixth Year: Third Programme: B.Com. Subject: Commerce Course Title: Advertising & Sales Management Course Code: BC-605 Course outcomes: The objective of this paper is to familiarize the students with the basic concepts, tools and techniques of advertising used in marketing. Credits: 5 Core Compulsory / Elective: Elective Max. Marks: 25+75 Total No. of Lectures: 75 No. of Unit Topics Lectures Introduction Advertising- meaning, nature and importance of advertising, types and objectives. Audience selection: Setting of advertising budget: 15 1 determinants and major methods. Media Decisions Major media types- their merits and demerits, Advertising through internet and interactive media- Issues and considerations; factors П 15 influencing media choice; media selection, media scheduling. Organisational Arrangements a) Advertising agency: Role, types and selection of advertising agency; 15 Ш Reasons for evaluating advertising agencies. b) Social, ethical and legal aspects of advertising in India; recent developments and issues in advertising. Sales Management: Definition & Objective, Theories of Selling, Personal Selling Process the Sales Organization: Purpose & types, Techniques for IV 15 setting up a Sales Organization, Role & Responsibilities of a Sales Manager Sales Force Management: Recruitment, Selection & Training Controlling using Territories & Quotas, Sales Meetings & Contests, Evaluation & V 15 Supervision of Salesperson Suggested Readings: 1. Belch and Belch. Advertising and Promotion. Tata McGraw Hill Co. 2. Sharma, kavita. Advertising: Planning and Decision Making. Taxmann publication Pvt. Ltd.

3. Mahajan, J.P. and Ramki. Advertising and Brand management. New Delhi: Ane Books Pvt Ltd.

4. Burnett, Wells and Moriatty. Advertising: Principles and Practice. Pearson Education

5. Shimp, Terence A. Advertising and Promotion: An IMC Approach. South Western, Cengage Learning.

6. O'Guinn. Advertising and Promotion: An Integrated Brand approach, Cengage Learning.

Belch, MA & Belch GE - Advertising and Promotion, An Integrated Marketing Communications Perspective. Sixth Edition, Tata McGraw Hill

6. Manendra Mohan, Advertising Management, Concept and Cases, Tata McGraw Hill Publication.

7. Rajeev Batra, John G. Myers & David A. Aaker, Advertising Management, Pearson Publication

8. बैन डॉ. एस.सी., विपणन प्रबंध, साहित्य भवन पब्लिकेशन, आगरा

9. Dr. S.C. Jain and Necraj Kumar Singh: Selling and Advertising, Sahitya Bhawan Publications, Agra (Hindi).

10. K. Jain and P. Mahajan : Selling and Advertising, Sahitya Bhawan Publications, Agra (English).

Note: Latest edition of text books may be used.

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