

**CH. CHARAN SINGH UNIVERSITY,
MEERUT**

**FOUR-YEAR BACHELOR OF
COMMERCE
(Honors / Honors with Research)**

**BASED ON UGC UNDERGRADUATE CURRICULUM
FRAMEWORK- 2022 & NEP- 2020**

w.e.f.

Academic Session: 2024-25

(Updated on 18th August 2025)



Curriculum and Credit Framework of Four-Year (Eight-Semesters) Undergraduate (Honours/ Honours with Research) with single major [FYUGSM] with Multiple Entry and Exit

FOUR-YEAR BACHELOR OF COMMERCE (Honors / Honors with Research)

1. Eligibility for entry to the program: First class (60%) in Senior Secondary School Leaving Certificate or Higher Secondary (12th Grade) Certificate obtained after the successful completion of Grade 12 or equivalent stage of education corresponding to Level-4 with commerce.

Starting from the academic session 2025–26, the eligibility for admission to the program at the University Campus will be as per the university letter No. Academic/3145, dated 2nd August 2025, and is as follows:

- **Unreserved and OBC candidates:** Minimum **65% marks** in 10+2 or equivalent examination.
- **SC/ST candidates:** Minimum **60% marks** in 10+2 or equivalent examination.

2. Duration: Four Years (Eight semesters)

3. Maximum Period to Complete the Degree: Seven Years

4. Four-Year (Eight Semesters) UG Degree (Honours) with Single Major: Course Credits: 180 credits including 12 credits through three vocational courses (work-based learnings / internships).

5. Four-year (Eight Semesters) UG Degree (Honours with Research) with Single Major: Course credits: 180 credits including 12 credits through three vocational courses (work-based learnings/ internships) and 12 credits through Dissertation.

6. Requirement of marks to take entry in the fourth year for a UG Degree (Honours/ Honours with Research) with single major: 75% marks and above in the first six semesters



of UG program with single major and 12 credits through three vocational courses(work-based learnings / internships).

7. Multiple Entry and Exit Options

(i) UG Certificate with Single Major

On exit after the completion of the first year (two semesters) with 44 credits and 4 credits of a vocational course (work-based learning/ internship).

Re-entry in the degree program with one major (After one-year Certificate): It is allowed within three years, if in addition to the 44 credits, one vocational course (work based learning / internship) of 4 credits during the summer vacation after the second semester has been completed. However, it is necessary to complete the degree program within the stipulated maximum period of seven years.

(ii) Two year UG Diploma with Single Major

On exit after the completion of the second year (four semesters) with 92 credits including 4 credits of vocational course (work-based learning/ internship after second year).

Re-entry in the degree program with one major (After two-year Diploma): It is allowed within three years, if in addition to the 86 credits, two vocational courses (work-based learning/ internships) each of 4 credits during the summer vacation after the second and fourth semester has been completed. However, it is necessary to complete the degree program within the stipulated maximum period of seven years.

(iii) Three-year UG Degree with Single Major

On exit after the completion of the third year (six semesters) with 130 credits including 4 credits of Dissertation/ Vocational Course (work-based learning/ internship after third year).

Re-entry in the four-year degree program (Honours/ Honours with Research) with one major (After three-year UG Degree): It is allowed within three years if, in addition to the 126 credits, a vocational course (work-based learning/ internships/ dissertation) of 4 credits completed during the summer vacation after the second, fourth or sixth semester. **However, for re-entry into the four-year degree program (Honours/ Honours with Research) with one major, an additional requirement is the 75% marks in the first six semesters of the UG program with one major.** In the fourth year, the total number of seats for B.Com (Honors) and B.Com (honors with research) will be allotted as per university guidelines.

However, it is necessary to complete the degree program within the stipulated maximum period of seven years.

8. Components of a Course

Each course may have only lecture component or a lecture and tutorial component or lecture and practicum component or lecture, tutorial, and practicum component, or only a practicum component.

9. Credits

- (i) 1 credit of lecture/ tutorial means one hour of engagement per week and is equivalent to 15 hours of teaching in one semester.
- (ii) 1 credit of Workshop/ internship/ project/ studio activity/ practical/ lab work/ community engagement/services/ fieldwork means two hours of engagement per week and is equivalent on 30 hours of engagement in one semester.

10. Category of Discipline

The Four-Year Undergraduate Program will comprise two categories of disciplines.

- (i) **Major discipline:** A discipline or subject of main focus and the degree will be awarded in that discipline on securing the prescribed number of credits.
- (ii) **Minor discipline:** A discipline or subject other than the main subject of focus.

11. Category of Courses

The Four-Year Undergraduate Program will comprise various categories of courses

I. Major Discipline Specific Core Course (MJDSCC)

DSC/ MJDSCC are the core credit courses of the specific discipline spreading across the semesters giving adequate knowledge of the Major Discipline.

II. Major Discipline Specific Elective Course (MJDSEC)

DSEC/ MJDSEC are the discipline-specific open elective courses offered from a pool of courses by the Department itself. MJDSEC once allotted (as per rule) to a student will not be changed.

III. Minor Generic Elective Course (MNGEC)

GEC/ MNGEC courses will provide multi-disciplinary or interdisciplinary knowledge to students. These are offered through a pool of courses by different departments of studies across different Faculties to be opted for by students other than their major discipline or specialization. It may belong to the same Faculty of study.



Example: If a student is admitted in UG (Honours/ Honours with Research) in Commerce, He/ She may opt for any subject (other than Commerce) belonging to any Faculty as GEC/ MNGEC. GEC/ MNGEC once allotted (as per rule) to a student will not be changed.

IV. Ability Enhancement Course (AEC)

AEC courses will aim to create competency in a Modern Indian Language (MIL) and in the English language with special emphasis on language and communication skills. These courses should enable students to acquaint themselves with the cultural and intellectual heritage of the chosen MIL and English language. These will be mandatory for all disciplines.

V. Skill Enhancement Course (SEC)

The Departments shall offer these courses across Faculties in groups. These courses are aimed at imparting practical skills, hands-on training, soft skills, etc., to enhance the employability of students. A student can pick any course of choice from the pool of courses. (Example: Programming Languages, Web Designing, Graphic design, Languages, Project Management, Data Analysis and Visualization, Photography, Financial Literacy, Customer Service and Sales Techniques, Cyber security, etc.)

VI. Value Addition Course (VAC) Common to all UG Students

These courses will be based on ethics, culture, Indian Knowledge systems, constitutional values, etc. to understand India, sports education, Yoga education, Health and Fitness education, environmental education, digital and technological solutions, and similar courses.

VII. VIAPCW: Summer Vocational Course/ Internship/ Apprenticeship/ Project/ Community Outreach/ Workshop

VIII. Research Project / Dissertation

12. Outcomes: Please refer to the UGC Curriculum and Credit Framework for Undergraduate Programs, December 2022) and CCS University guidelines.

13. Standard of Passing & Award Division

Standard of passing & award of divisions shall be as per the university policies for other under graduation honors programme.

14. Continuous Internal Assessment

The continuous internal assessment system, including the assessment components, periodicity, and proportionate weight in the total score for a particular course, is as per the policies and practices of the university.

15. End Semester Examination

The end semester examination for courses scheduled in the teaching semesters will be conducted and results declared by the university. The question paper pattern for these examinations will be as per the format decided by the university.

16. Attendance

The mandatory minimum attendance in teaching semesters is as per the existing policies and practices of the university.

17. Seat Allocation for B.Com. (Honours) and B.Com. (Honours with Research)

The number of seats for **B.Com. (Honours)** and **B.Com. (Honours with Research)** will be determined in the **seventh semester** in accordance with the university's policies governing four-year (Honours/ Honours with Research) degree programs.



B.Com. (Hons./Hons. with Research) Structure with Credit hours

Course Code	Course Title	Course Type	Credit	Marks
SEMESTER 1				
DSC- 1.1	Management Principles and Applications	<i>MJDSCC</i>	4	100
DSC- 1.2	Business Laws	<i>MJDSCC</i>	4	100
DSC- 1.3	Financial Accounting	<i>MJDSCC</i>	4	100
GEC- 1.1	Accounting for Everyone	<i>MNGEC</i>	4	100
	OR			
GEC- 1.2	Marketing for Beginners	<i>MNGEC</i>	4	100
SEC- 1.1	Computer Application in Business	SEC	2	100
VAC- 1.1	Any VAC from university pool OR Developing soft skills and personality	VAC	2	100
AEC- 1.1	Any AEC from university pool	AEC	2	100
	Total credits in first semester		22	
SEMESTER 2				
DSC- 2.1	Corporate Accounting	<i>MJDSCC</i>	4	100
DSC- 2.2	Business Mathematics	<i>MJDSCC</i>	4	100
DSC- 2.3	Human Resource Management	<i>MJDSCC</i>	4	100
GEC- 2.1	Communication in Management	<i>MNGEC</i>	4	100
	OR			
GEC- 2.2	Finance for Everyone	<i>MNGEC</i>	4	100
SEC- 2.1	Computerised Accounting System	SEC	2	100
VAC- 2.1	Any VAC from SWAYAM Portal	VAC	2	100
AEC- 2.1	Any AEC from university pool	AEC	2	100
	Total credits in second semester		22	
VIAPCW	*VIAPCW – in the summer break after semester II	VIAPCW	4	
	Total credits after one year		44+4*	
Note: (i) Undergraduate Certificate in Major Discipline after securing 44 credits in four semesters (two year) of a UG (Honours/honours with Research) program with single major; (ii) To exit after first year a 4 credits Vocational Course/Internship/Apprenticeship/Project/Community Outreach/Workshop (VIAPCW) is mandatory to be done after first year.				

SEMESTER 3				
DSC- 3.1	Business Economics	<i>MJDSCC</i>	4	100
DSC- 3.2	Business Statistics	<i>MJDSCC</i>	4	100
DSC- 3.3	Marketing Management	<i>MJDSCC</i>	4	100
DSE- 3.1	Financial Statements Analysis	<i>MJDSEC</i>	4	100
OR				
DSE- 3.2	Business Entrepreneurship	<i>MJDSEC</i>	4	100
Note: Student needs to choose either one DSE or a GE course from any other department				
GEC- 3.1	General Management	<i>MNGEC</i>	4	100
OR				
GEC- 3.2	Fundamentals of e-commerce	<i>MNGEC</i>	4	100
SEC- 3.1	Advanced Spreadsheet Application in Commerce and Business	SEC	2	100
AEC- 3.1	Any AEC from University Pool	AEC	2	100
Total credits in third semester			20	
SEMESTER 4				
DSC- 4.1	Financial Management	<i>MJDSCC</i>	4	100
DSC- 4.2	Cost Accounting	<i>MJDSCC</i>	4	100
DSC- 4.3	Auditing	<i>MJDSCC</i>	4	100
DSE- 4.1	Business Environment	<i>MJDSEC</i>	4	100
OR				
DSE- 4.2	Business Communication	<i>MJDSEC</i>	4	100
Note: Student needs to choose either one DSE or a GE course from any other department				
GEC- 4.1	Personal Financial Planning	<i>MNGEC</i>	4	100
OR				
GEC- 4.2	Fundamentals of Financial Technology	<i>MNGEC</i>	4	100
SEC- 4.1	Data Visualization	SEC	2	100
VAC- 4.1	Ancient Trade and Chanakya Management OR Any VAC from SWAYAM	VAC	2	100
AEC- 4.1	Any AEC from University Pool	AEC	2	100
Total credits in fourth semester			22	
VIAPCW	*Vocational course/Internship/ apprenticeship/	VIAPCW	4	100
Total credits after second year			86+4*	
Note: (i) Undergraduate Diploma in Major Discipline after securing 86 credits in four semesters (two year) of a UG (Honours/honours with Research) program with single major; (ii) To exit after second year a 4 credits Vocational Course/Internship/Apprenticeship/Project/Community Outreach/Workshop (VIAPCW) is mandatory to be done either after first or second year.				

SEMESTER 5				
DSC- 5.1	Income-Tax Law and Practice	<i>MJDSCC</i>	6	100
DSC- 5.2	Economics Laws	<i>MJDSCC</i>	6	100
Note: Student needs to choose either one of the DSEs offered by the department or a GE offered by any other department				
DSE- 5.1	Investment Banking and Financial Services	<i>MJDSEC</i>	4	100
DSE- 5.2	Advertising and Sales Management	<i>MJDSEC</i>	4	100
DSE- 5.3	Team Building and Leadership Development	<i>MJDSEC</i>	4	100
GEC- 5.1	Fundamentals of Human Resource Management	<i>MNGEC</i>	4	100
GEC- 5.2	Digital Marketing	<i>MNGEC</i>	4	100
	Total credits in fifth semester		20	
SEMESTER 6				
DSC- 6.1	Company Law	<i>MJDSCC</i>	6	100
DSC- 6.2	Goods & Services Tax (GST) and Customs Law	<i>MJDSCC</i>	6	100
Note: Student needs to choose either one of the DSEs offered by the department or a GE offered by any other department				
DSE- 6.1	Investing in Stock Markets	<i>MJDSEC</i>	4	100
DSE- 6.2	Marketing of Services	<i>MJDSEC</i>	4	100
DSE- 6.3	Industrial Relations and Labor Laws	<i>MJDSEC</i>	4	100
GEC- 6.1	Fundamentals of International Business	<i>MNGEC</i>	4	100
GEC- 6.2	Indian Economy	<i>MNGEC</i>	4	100
	Total credits in sixth semester		20	
VIAPCW	*Vocational course/Internship/apprenticeship/	VIAPCW	4	100
	Total credits after third year		126+4*	
Note: (i) Three-year undergraduate degree in Major Discipline after securing 126 credits in six semesters (three year) of a UG (Honours/honours with Research) program with single major; (ii) To exit after third year a 4 credits Vocational Course/Internship/Apprenticeship/Project/Community Outreach/Workshop (VIAPCW) is mandatory to be done within first three years.				

Programme: B.Com. (Honours/ Honours with Research)		Year: First	Semester: I
Subject: COMMERCE			
Course Code: DSC - 1.1		Course Title: Management Principles and Applications	(Theory)
Course Outcomes: The course aims to familiarize the learner with emerging management theories and practices for reflective and holistic thinking on management principles and practices.			
Learning Outcomes: After completion of the course, learners will be able to: 1. understand the basics of management and its levels along with its different functions. 2. evaluate the various ways of planning, organizing and controlling the resources of business organizations.			
Credits: 4			Core Course
Max. Marks: 25+75 (Internal + External)			Min. Passing Marks:
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-1-0			
Unit	Topics		No. of Lectures = 60
I	Introduction Meaning and importance of management; levels of management; Coordination mechanisms in organizations; Management theories- classical, neo-classical and modern constructions of management; Managerial functions; Managerial roles (Mintzberg); Managerial competencies.		12
II	Planning Organizational objective setting; Decision making environment (certainty, risk, uncertainty); Techniques for individual and group decision-making; Planning vis-à-vis Strategy- meaning and elements of business firm environment- micro, meso, and macro; Porter 's Five-force model; Business-level strategic planning, management by objectives.		12
III	Organizing Decentralization and Delegation; Factors affecting organizational design; Departmentalization; Organizational structures and Organograms: traditional and modern, comparative suitability and changes over time; formal- informal organizations' interface.		12
IV	Staffing Staffing: concept, scope, and process of staffing. Recruitment: meaning and sources. Selection: process of selection. Types of interviews and essentials of successful interview. Training: concept, significance and methods.		12
V	Directing and Controlling Motivation- meaning, importance and factors affecting motivation; Leadership- meaning, importance and factors affecting leadership, leadership styles. Controlling- Principles of controlling; Measures of controlling and techniques of controlling.		12
Teaching Learning Process: Class discussions/ demonstrations, Powerpoint presentations, Class activities/ assignments etc.			

Suggested Readings: (Note: Learners are advised to use the latest edition of reading)

- Drucker, P. F. (1954). The Practice of Management. Newyork: Harper & Row.
- Drucker, P. F. (1999). Management Challenges for the 21st Century. Harper Collins Publishers Inc.
- Gupta C.B. and Mathur S. Management Principles and Applications. Scholar Tech Press, Delhi.
- Griffin. Management Principles and Application. Cengage.
- Koontz, H., & Weihrich, H. (2012). Essentials of Management: An International and Leadership Perspective. McGraw Hill Publications
- Kumar, Pardeep. Management: Principles and Applications. JSR Publication House LP, Delhi.
- Laasch, O. (2022), Principles of Management, 2e, Sage Textbook
- Mahajan, J.P. and Mahajan Anupama. Management Principles and Applications. Vikas Publications.
- Mitra J.K.(2018).Principles of Management. Oxford University Press.
- Rao, V.S.P. Management Principles and Applications. Taxmann Publications.
- Tulsian, P.C. & Pandey, V. —Business Organisation & Managementl Pearson Education, India

Suggested Continuous Evaluation Methods: Assignment, Internal, Quiz, PPT presentation, External Examination etc.

Suggested equivalent online courses: Suggestive digital platforms web links - ePG-Pathshala, IGNOU & UPRTOU online study material SVAYAM Portal <http://heecontent.upsdc.gov.in/Home.aspx>



Programme: B.Com. (Honours/ Honours with Research)		Year: First	Semester: I
Subject: COMMERCE			
Course Code: DSC - 1.2		Course Title: Business Laws	(Theory)
Course Outcomes: To impart basic knowledge of the important business laws relevant for the inception and conduct of general and business activities with relevant case laws.			
Learning Outcomes: - <ul style="list-style-type: none">• Understanding the legal environment of business• Applying basic legal knowledge to business transactions• Knowing rights and duties under various legal acts• Understanding the consequences of applicability of various laws on business situations• Developing critical thinking through the use of law cases• Exploring basic rules of contract construction			
Credits: 4			Core Course
Max. Marks: 25+75 (Internal + External)			Min. Passing Marks:
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-1-0			
Unit	Topics		No. of Lectures = 60
I	The Indian Contract Act, 1872:- The Indian Contract act, 1872: Nature of contract classification; Offer and acceptance; Capacity of parties to contract; Free consent; Consideration legality of object; agreement declared void; Performance of contract; Discharge of contract; Remedies for breach of contract.		12
II	Special Contracts: Indemnity; Guarantee; Bailment and pledge;		12
III	Limited Liability Partnership Act, 2008: Salient features and nature of LLP, difference between LLP and partnership, LLP and company, incorporation document, incorporation by Registration, registered office of LLP and change therein, change and rectification of name of LLP, partners and designated partners: their relations, extent and limitation of liability of LLP and partners; whistle blowing; conversion into LLP.		12
IV	The Sale of Goods Act,1930: Formation of contracts of sale; Goods and their classification, Price; Condition, and warranties; Transfer of property in goods; Performance of the contract of sale; Unpaid seller and his rights, Sale by auction; Hire purchase agreement.		12
V	Consumer Protection Act, 2013 –The consumer protection act 2013: Silent feature definition of important terms; Grievance redressal machinery		12
Teaching Learning Process: Class discussions/ demonstrations, Powerpoint presentations, Class activities/ assignments etc.			
Suggested Readings: (Note: Learners are advised to use the latest edition of reading): <ul style="list-style-type: none">• Kuchhal M.C.-Business Law (Vikas Publication,4th Edition)• Gulshan S.S.-Business Law Including Company Law (Excel Books)• Avtar Singh -Principles of Mercantile Law (Eastern Book Company, 7th Edition).• N.D Kapoor & Rajni Abbi – General Laws & Procedures (Sultan Chand & Sons)			

<ul style="list-style-type: none">• Durga Das Basu-Constitution of India (Prentice Hall of India).
Suggested Continuous Evaluation Methods: Assignment, Internal, Quiz, PPT presentation, External Examination etc.
Suggested equivalent online courses: Suggestive digital platforms web links - ePG-Pathshala, IGNOU & UPRTOU online study material SVAYAM Portal http://heecontent.upsdc.gov.in/Home.aspx



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Programme: B.Com. (Honours/ Honours with Research)		Year: First	Semester: I
Subject: COMMERCE			
Course Code: DSC - 1.3	Course Title: Financial Accounting		(Theory)
Course Outcomes: The course aims to help learners to acquire conceptual knowledge of financial accounting, to impart skills for recording various kinds of business transactions and to prepare financial statements.			
Learning Outcomes: After completion of the course, learners will be able to:			
1. Apply the generally accepted accounting principles while recording transactions and preparing financial statements.			
2. Demonstrate the accounting process under a computerised accounting system.			
3. Measure business income applying relevant accounting standards.			
4. Evaluate the impact of depreciation and inventories on Business Income.			
5. Prepare the Financial Statements of sole proprietor firms and Not-For-Profit Organisations.			
6. Prepare the accounts for Inland Branches, Departments and Leases.			
Credits: 4			Core Course
Max. Marks: 25+75 (Internal + External)			Min. Passing Marks:
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-1-0			
Unit	Topics		No. of Lectures = 60
I	Theoretical Framework and Accounting Process: (A) Conceptual Framework (i) Accounting as an information system, the users of financial accounting information and their needs. An overview of Artificial Intelligence and Data Analytics in Accounting. (ii) Qualitative characteristics of accounting information. Functions, advantages and limitations of accounting. Branches of accounting. Basis of accounting: cash basis and accrual basis. Capital and revenue expenditures and receipts. Events occurring after the balance sheet date, Extraordinary Items, Prior Period Items, Accounting Estimate. Accounting Policies, Fair Value, Meaning, Recognition and Disclosure Requirements of Provision, Contingent Liability and Contingent Asset. (iii) Financial Accounting Principles: Meaning and need; Generally Accepted Accounting Principles(GAPP): Entity, Money Measurement, Going Concern, Cost, Revenue Recognition, Realization, Fundamental Accounting Assumptions, Accruals, Periodicity, Full Disclosure, Consistency, Materiality, and Prudence (Conservatism). Fundamental Accounting Assumptions as per AS 1. (iv) Accounting Standards: Concept, benefits, and Process of formulation of Accounting Standards including Ind AS (IFRS converged standards) and IFRSs; convergence vs adoption; Application of accounting standards (AS and Ind AS) on various entities in India. International Financial Accounting Standards (IFRS) –meaning, need, and scope. (B) Accounting Process From the recording of a business transaction to the preparation of trial		12

	balance including adjusting, transfer and closing entries. Application of Generally Accepted Accounting Principles in recording financial transactions and preparing financial statements and accounting treatment of GST.	
II	Business Income, Accounting for Property, Plant and Equipment, and Valuation of Inventory: (a) Business income: Concept of Revenue and Business Income, Measurement of business income; relevance of accounting period, continuity doctrine and matching concept in the measurement of business income; Objectives of measurement of Business income. (b) Revenue recognition with reference to AS 9. (c) Accounting for Property, Plant, and Equipment with reference to AS 10. Impact of Depreciation on measurement of business income. Accounting for Intangible Assets with reference to AS 26. (d) Valuation of Inventory with reference to AS 2. Impact of inventory valuation on measurement of business income by using FIFO, LIFO, and Weighted Average Method	12
III	Financial Statements of Sole Proprietorship and Not-for-Profit Organisations: Preparation of Financial Statements of Sole Proprietorship and Not-for-Profit Organisations	12
IV	Accounting for Inland Branches, Departments and Leases: (a) Accounting for Inland Branches: Concept of Dependent branches; (b) Branch Accounting as per- Debtors System, Stock and Debtors' System. (c) Accounting for Departments (excluding Mark-up Account). (d) Accounting for Leases with reference to AS 19	12
V	Computerised Accounting Systems: Computerised Accounting Systems: computerised Accounts by using any popular accounting software Creating a Company; Configure and Features settings; Creating Accounting Ledgers and Groups; Creating Stock Items and Groups; Vouchers Entry including GST; Generating Reports - Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet, Cash Flow Statement. Selecting and shutting a Company; Backup, and Restore data of a Company.	12
Practical Exercises: The learners are required to: 1. download _Framework for the Preparation and Presentation of Financial Statements from the websites of the Institute of Chartered Accountants of India (ICAI) to analyse the qualitative characteristics of accounting information provided therein. 2. collect and examine the balance sheets of business Organisations to study how these are prepared. 3. examine the accounting policies and revenue recognition policies by collecting necessary data from small business firms. 4. prepare Trading and Profit & Loss Account and Balance Sheet collecting necessary data from small business firms. 5. prepare financial statements manually and using appropriate software. 6. prepare accounts of Inland Branches. 7. collect data from your college and prepare a Receipt and Payment Account, Income and Expenditure Account and Balance Sheet		
Teaching Learning Process: Class discussions/ demonstrations, Powerpoint presentations, Class activities/ assignments etc.		
Suggested Readings: (Note: Learners are advised to use the latest edition of reading):		

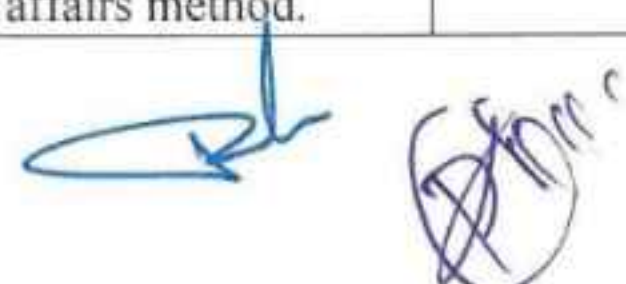


- Goyal, B. K., & Tiwari, H. N. —Financial AccountingI Taxmann Publication, New Delhi.
- Batra, J.K., Accounting and Finance for Non-finance Managers, Sage Textbook
- Kumar, A. —Financial AccountingI Singhal Publication.
- Monga, J. R. & Bahadur, R. —Financial Accounting: Concepts and ApplicationsI Scholar Tech Press, New Delhi.
- Tulsian, P. C. —Financial AccountingI S Chand Ltd., New Delhi.
- Shukla, M. C., Grewal, T. S., & Gupta, S. C. —Advanced Accounts. Vol.-I.I Sultan Chand Publishing, New Delhi.
- Maheshwari, S. N., Maheshwari, S. K., &Maheshwari, S. K. —Financial AccountingI Vikas Publishing House Pvt. Ltd., New Delhi.

Suggested Continuous Evaluation Methods: Assignment, Internal, Quiz, PPT presentation, External Examination etc.

Suggested equivalent online courses: Suggestive digital platforms web links - ePG-Pathshala, IGNOU & UPRTOU online study material SVAYAM Portal <http://heecontent.upsdc.gov.in/Home.aspx>

Programme : B.Com. (Honours/ Honours with Research)		Year: First	Semester: I
Subject: COMMERCE			
Course Code: GE - 1.1		Course Title: Accounting for Everyone	(Theory)
<p>Course Outcomes: The course is designed to assist individuals without a background in commerce in gaining fundamental knowledge of financial accounting. It aims to provide them with the necessary skills to record different types of financial transactions and to prepare financial statements.</p> <p>Learning Outcomes: After completion of the course, learners will be able to:</p> <ol style="list-style-type: none"> 1. Interpret and comprehend various accounting terminology. 2. Execute accounting entries and compile cash books and other essential accounts for business operations. 3. Generate profit and loss accounts as well as balance sheets. 4. Prepare accounts based on accounting software. 5. Analyze information from the company's annual report. 			
Credits: 4			General Elective Course
Max. Marks: 25+75 (Internal + External)			Min. Passing Marks:
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-1-0			
Unit	Topics	No. of Lectures = 60	
I	Introduction to Accounting and Accounting Principles Accounting-Meaning,Importance,Need,objectives,advantagesandlimitations.Accountingas an information system, user of accounting information, sources of accounting information. Some Basic Accounting Terms –Transactions, Accounts, Assets, Liabilities, Capital, Drawings, Expenditure and Expense, Income, Revenue, Gain, Profit, Surplus, Loss, Deficit. Accounting Principles Basis of Accounting– Cash, Accrual and Hybrid. Difference between Double Entry system and Single entry system (accounting for incomplete records).	12	
II	Recording of transactions Identification of transactions and events for recording, Classifications of accounts (Traditional): Personal Account, Real Account and Nominal Account, Classifications of accounts (Modern): Assets, Liabilities, Capital, Income and expenses. Accounting Equation, Rules of debit and credit. Basis of recording – vouchers, Journalising the transactions.	12	
III	Preparation of Accounts and Depreciation Accounting Preparation of Ledger, Cash Book including bank transactions and depreciation accounting: concept, features, causes, methods (SLM and WDV), charging to assets account.	12	
IV	Preparation of Financial Statement Trial Balance; Concept of Revenue and Capital expenditure; Preparation of Trading and Profit & Loss Account and Balance Sheet for a sole proprietor with basic adjustments.	12	
V	Accounts from Incomplete Records Meaning, features, reasons and limitations of accounting from incomplete records. Determining profit and loss using the statement of affairs method.	12	



Practical Exercises: <ol style="list-style-type: none"> 1. Download annual reports of business Organisations from the websites and go through the contents of the annual report and present the salient features of the annual report using some ratios and content analysis including textual analysis. 2. Prepare a bank reconciliation statement from the individual passbooks. 3. Prepare Trading and Profit & Loss Account, Balance Sheet, and Cash Flow Statement collecting necessary data from small business firms. 4. Prepare financial statements using appropriate software.
Teaching Learning Process: Class discussions/ demonstrations, Powerpoint presentations, Class activities/ assignments etc.
Suggested Readings: (Note: Learners are advised to use the latest edition of reading): <ul style="list-style-type: none"> • Bhupinder, Lt. Principles of Financial Accounting, Cengage. • Batra, J.K., Accounting and Finance for Non-finance Managers, Sage Textbook • Goyal, B.K. & Tiwari, H.N. Financial Accounting. Taxmann Publication, New Delhi. • Gupta, R. L., & Radhaswamy, M. Financial Accounting. S. Chand Publishing, New Delhi. • Hatfield, L. Accounting Basics. Amazon Digital Services LLC. • Horngren, C.T., Sundem, G.L., Elliott, J.A. & Philbrick, D. Introduction to Financial Accounting. Pearson Education, London..
Suggested Continuous Evaluation Methods: Assignment, Internal, Quiz, PPT presentation, External Examination etc.
Suggested equivalent online courses: Suggestive digital platforms web links - ePG-Pathshala, IGNOU & UPRTOU online study material SVAYAM Portal http://heecontent.upsdc.gov.in/Home.aspx




Programme: B.Com. (Honours/ Honours with Research)		Year: First	Semester: I
Subject: COMMERCE			
Course Code: GEC - 1.2		Course Title: Marketing for Beginners	(Theory)
Course Outcomes: The structure of this course is to provide basic understanding of concepts, principles, tools and techniques of marketing and to provide knowledge about various developments in the marketing scenario in India. Learning Outcomes: After completion of the course, learners will be able to: <ol style="list-style-type: none"> 1. Evaluate the companies following societal marketing concepts and along with their social initiatives. 2. Judge the segmentation of a product, service, event, organization of companies. 3. Analyze the process of value creation through marketing decisions involving product, pricing and its distribution. 4. Compare the pricing strategies of various companies. 5. Explain marketing decisions involving product promotion and to acquire knowledge about the various developments in the marketing area. 			
Credits: 4			General Elective Course
Max. Marks: 25+75 (Internal + External)			Min. Passing Marks:
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-1-0			
Unit	Topics	No. of Lectures = 60	
I	Introduction to Marketing and Marketing Environment Introduction to Marketing: Concept, Scope and Importance; Marketing Philosophies; Marketing Mix for goods and services. Marketing Environment: Need for studying marketing environment; Micro environment- company, suppliers, marketing intermediaries, customers, competitors, publics; Macro environment- demographic, economic, natural technological, politico-legal and socio-cultural factors.	12	
II	Consumer Behavior and Marketing Strategies Consumer Behavior: Need for studying consumer Behavior, Stages in consumer buying decision process, Factors influencing consumer's buying decisions. Marketing Strategies: Market segmentation-concept and bases of segmenting consumer markets; Market Targeting; Product Positioning- concept and bases.	12	
III	Product Decisions: Concept and classification; Product mix; Branding; Packaging; Labeling; Product support services; Product life cycle-concept and marketing strategies.	12	
IV	Pricing Decisions and Distribution Decisions Pricing Decisions: Objectives; Factors affecting price of a product; Pricing strategies for new products- penetration pricing and skimming pricing. Distribution Decisions: Channels of Distribution: types and functions; Wholesaling and retailing; factors affecting the channels of distribution; Logistics Decisions.	12	
V	Promotion Decisions and Developments in Marketing Promotion Decisions: Communication process; Importance of promotion; Promotion tools: advertising, personal selling, sales promotion, public relations, publicity and direct marketing Developments in Marketing: Sustainable Marketing;	12	

Rural marketing; Social marketing; Digital marketing – an overview.
Teaching Learning Process: Class discussions/ demonstrations, Powerpoint presentations, Class activities/ assignments etc.
Suggested Readings: (Note: Learners are advised to use the latest edition of reading): <ul style="list-style-type: none"> • Baines Et AL (2021). Fundamentals of Marketing Oxford University Press. • Etzel, M. J., Walker, B. J., Stanton, W. J., Pandit, A. (2010). Marketing. Mc Graw Hill. • Kapoor, N. Principles of Marketing, 2nd ed. PHI learning • Kotler, P., Armstrong, G., Agnihotri, P. (2018). Principles of Marketing. Pearson Education. Indian edition. • Kotler, P., Chernev, A., Keller, K. L. (2022). Marketing Management. United Kingdom: Pearson Education. • Levy, M., Grewal, D. (2022). Marketing. United States: McGraw-Hill Education. • Masterson, R. (2022), Marketing, 5ed., Sage Textbook • Ramaswamy, N, (2018), Marketing Management, Sage Textbook • Sharma, K., Aggarwal S. (2021). Principles of Marketing. Taxman Publications.
Suggested Continuous Evaluation Methods: Assignment, Internal, Quiz, PPT presentation, External Examination etc.
Suggested equivalent online courses: Suggestive digital platforms web links - ePG-Pathshala, IGNOU & UPRTOU online study material SVAYAM Portal http://heecontent.upsdc.gov.in/Home.aspx




Programme: B.Com. (Honours/ Honours with Research)		Year: First	Semester: I
Subject: COMMERCE			
Course Code: SEC - 1.1	Course Title: Computer Applications in Commerce and Business		(Theory + Practical)
Course Outcomes: The objective of this paper is to provide individuals with computer knowledge, empowering them to effectively manage and analyze data for decision-making. Additionally, it aims to equip them with the skills to present the findings through presentations or reports in the dynamic and fast-paced business environment.			
Learning Outcomes: Upon finishing the course, students will possess the ability to articulate the diverse concepts and terminologies employed in computing, computer networks, and the internet.			
<ul style="list-style-type: none">• assess document creation for report development and effective communication.• demonstrate proficiency in creating impactful presentations.• analyze diverse computations within the realms of accounting and finance using various functions, and adeptly represent business data through appropriate charts. Additionally, they will be capable of manipulating and analyzing business data for a more profound understanding of the business environment and informed decision-making.• apply the acquired spreadsheet knowledge from this course to solve real-life problems, facilitating decision-making processes.			
Credits: 2			Skill Enhancement Course
Max. Marks: 40+60 (Internal + External)			Min. Passing Marks:
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 2-0-2			
Unit	Topics		No. of Lectures = 30
I	Introduction to Accounting Accounting – meaning, importance and need, its objectives and relevance to business establishments and other organisations, and individuals. accounting information: meaning, users and utilities, sources of accounting information. some basic terms –transaction, account, asset, liability, capital, expenditure & expense, income, revenue, gain, profit, surplus, loss, deficit. debit, credit, accounting year, financial year, financial accounting principles.		6
II	Recording of business transactions and preparation of financial statements Features of recordable transactions and events; types of accounts: personal account, real account and nominal account; rules for debit and credit; double entry bookkeeping system, journalising transactions; preparation of ledgers; fundamental accounting equation; preparation of Trial Balance; concept of revenue and capital; preparation of Trading and Profit & Loss Account and Balance Sheet manually.		6
III	Preparing Presentations Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, Images, texts, Symbols, hyperlinking, Media; Design; Transition; Animation; and Slideshow, exporting presentations as pdf handouts and videos.		6
IV	Spreadsheet basics Spreadsheet concepts, Managing worksheets; Formatting, conditional formatting, Entering data, Editing, and Printing and Protecting worksheets; Handling operators in formula, Project involving multiple spreadsheets,		6

	Organizing Charts and graphs; Flash-fill; Working with Multiple worksheets; controlling worksheet views, naming cells and cell ranges. Spreadsheet functions: Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and reference, Text functions and Error functions. Working with Data: Sort and filter; Consolidate; Tables; Pivot tables; What-if-analysis: Goal seek, Data tables and Scenario manager.	
V	Spreadsheet projects Creating business spreadsheet: Loan repayment scheduling; forecasting: stock prices, costs & revenues; Payroll statements; handling annuities and unequal cash flows; Frequency distribution and its statistical parameters and break-even analysis.	6
Teaching Learning Process: Class discussions/ demonstrations, Powerpoint presentations, Class activities/ assignments etc.		
Suggested Readings: (Note: Learners are advised to use the latest edition of reading): <ul style="list-style-type: none"> • Jain, H. C. & Tiwari, H. N. —Computer Applications in Businessl Taxmann, Delhi. • Joseph, P.T.,S.J. E-Commerce: An Indian Perspective, 6th ed. PHI Learning • Mathur, S. & Jain, P. —Computer Applications in Businessl Galgotia Publishing Company • Madan, S. —Computer Applications in Businessl Scholar Tech Press, Delhi. • Sharma, S.K. & Bansal, M. —Computer Applications in Businessl Taxmann, Delhi. • Thareja R(2019). Fundamentals of Computers. Oxford University Press. • Thareja R(2018). IT & Its Business Application. Oxford University Press. • Walkenbach, J. —MS Excel 2016, Biblel. John Wiley & Sons, USA. • Winston, W. L. —MS Excel 2013, Data Analysis & Business Modelingl Microsoft Press,USA. 		
Suggested Continuous Evaluation Methods: Assignment, Internal, Quiz, PPT presentation, External Examination etc.		
Suggested equivalent online courses: Suggestive digital platforms web links - ePG-Pathshala, IGNOU & UPRTOU online study material SVAYAM Portal http://heecontent.upsdc.gov.in/Home.aspx		




Programme: B.Com. (Honours/ Honours with Research)		Year: First	Semester: I
Subject: COMMERCE			
Course Code: VAC - 1.1	Course Title: Developing soft skills and personality		(Theory)
Course Outcomes: This is designed to enhance personal and professional growth by focusing on key areas such as self-management, communication, conflict resolution, and health management. Learning Outcomes- 1. Students will develop a deep understanding of their emotions, strengths, and areas for improvement. 2. Learners will acquire the ability to communicate clearly and confidently in various settings, including home and workplace environments. 3. Students will gain skills to identify and address interpersonal conflicts, aiming for win-win solutions. 4. Learners will understand the importance of time management and develop strategies to use time efficiently. 5. Students will recognize the connection between physical health and personality development.			
Credits: 2			Value Addition Course
Max. Marks: 100 (External)			Min. Passing Marks:
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-1-0			
Unit	Topics		No. of Lectures = 30
I	Learning, Planning and goal setting, Human Perceptions: Understanding people, Types of soft skills: Self Management skills, Aiming for excellence: Developing potential and self-Actualisation, Need Achievement and Spiritual Intelligence.		6
II	Conflict Resolution Skills: Seeking Win-Win situation, Inter- Personal conflict : two examples, with solutions, Types of conflicts: Becoming a conflict resolution expert, Types of stress: Self Awareness about stress, Regulating Stress: Making the best out of stress.		6
III	Mindsets: Definition and types of mindset, Learning Mindsets, secrets of developing Growth mindsets Time management and Procrastination: Importance and understanding perceptions of Time, Using Time Efficiently, Understanding Procrastination, Overcoming Procrastination.		6
IV	Managing Health: Controlling anger, anxiety, Importance of exercise, Health and Personality, Diet and sleep, Gaining power from positive, Habits: Guiding principles, Identifying Good and Bad Habits, Habit cycle, Breaking Bad Habits, Forming Habits of success.		6
V	Communication and Ethics: Types of Communication, Communication at home and workplace, common errors in communication; Ethics and Etiquette, Business Etiquette.		6
Teaching Learning Process: Class discussions/ demonstrations, Powerpoint presentations, Class activities/ assignments etc.			
Suggested Readings: (Note: Learners are advised to use the latest edition of reading): • Dorch , Patricia. What are soft skills? New York:Execu Dress Publisher, 2013.			

- Kamin, Maxie. Soft Skills Revolution: A Guide for Connecting with Compassion for Trainers, Teams, and Leaders. Washington, DC:Pfeiffer& ; Company, 2013.
- Klaus, Peggy, Jane Rohman& ; Molly Hamaker. The Hard Truth about Soft Skills. London :Harper Collins E- Books, 2007.
- Pete S.J., Francis. Soft Skills And Professional Communication. New Delhi: Tata MCGraw-HillEducation,2011.
- Stein, Steven J. & Howard E. Book. The EQ Edge: Emotional Intelligence and Your Success. Canada: Wiley & Sons, 2006.

Suggested Continuous Evaluation Methods: Assignment, Internal, Quiz, PPT presentation, External Examination etc.

Suggested equivalent online courses: Suggestive digital platforms web links - ePG-Pathshala, IGNOU & UPRTOU online study material SVAYAM Portal <http://heecontent.upsdc.gov.in/Home.aspx>

Programme: B.Com. (Honours/ Honours with Research)		Year: First	Semester: II
Subject: COMMERCE			
Course Code: DSC - 2.1	Course Title: Corporate Accounting		(Theory)
Course Outcomes: The course is designed to enable learners to understand the core principles of corporate accounting and develop the competence to prepare, analyse, and interpret financial statements and reports of companies in accordance with the Companies Act, 2013 and relevant Accounting Standards.			
Learning Outcomes:			
By the end of the course, learners will be able to:			
1. Record and present transactions related to share capital, bonus shares, rights issues, buy-back, preference shares, and debentures.			
2. Prepare corporate financial statements in accordance with Schedule III of the Companies Act, 2013, including related party disclosures.			
3. Apply methods for the valuation of intangible assets and equity shares.			
4. Account for amalgamation and internal reconstruction as per applicable accounting standards.			
5. Prepare consolidated financial statements and interpret the components of a corporate annual report.			
Credits: 4			Core Course
Max. Marks: 25+75 (Internal + External)			Min. Passing Marks:
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-1-0			
Unit	Topics		No. of Lectures = 60
I	Accounting for Share Capital and Debentures - Types of shares; Accounting for Share Capital, Issue of Rights and Bonus Shares; and Buy-Back of shares; Issue and Redemption of preference Shares and Debentures.		12
II	Financial Statements of Companies - Preparation of financial statements of corporate entities as per Division I and II of Schedule III of the Companies Act 2013; Related Parties as per AS-18; Preparation of Statement of Profit and Loss, Balance Sheet, Statement of Equity.		12
III	Valuation of Intangible Assets and Shares – Valuation of Intangible Assets and Shares.		12
IV	Amalgamation of Companies and Internal Reconstruction – (a) Accounting for Amalgamation of Companies (excluding inter-company holdings) applying AS 14/Ind AS 103. (b) Accounting for Different forms of Internal Reconstruction (excluding drafting of Internal Reconstruction Scheme).		12
V	Accounts of Holding Companies & Corporate Financial Reporting – Preparation of consolidated balance sheet with one subsidiary company. Meaning, need and objectives. Constituents of Annual Report and how it is different from financial statements;		12
Teaching Learning Process: Class discussions/ demonstrations, Powerpoint presentations, Class activities/ assignments etc.			
Suggested Readings: (Note: Learners are advised to use the latest edition of reading):			
• Goyal, B.K.—Corporate Accounting Taxmann Publication			
• Maheshwari, S.N., Maheshwari, S.K., Maheshwari, S.K.—Corporate Accounting			

- Tulsian, P.C., & Tulsian, B.— Corporate Accounting. S.Chand Publishing
- S.M. Shukla - Company Account

Additional Resources:

- Accounting Standards at the Website of the Institute of Chartered Accountants of India.
- Indian Accounting Standards at the Website of the Ministry of Corporate Affairs.
- The Companies Act, 2013 as amended from time to time.

Suggested Continuous Evaluation Methods: Assignment, Internal, Quiz, PPT presentation, External Examination etc.

Suggested equivalent online courses: Suggestive digital platforms web links - ePG-Pathshala, IGNOU & UPRTOU online study material SVAYAM Portal <http://heecontent.upsdc.gov.in/Home.aspx>

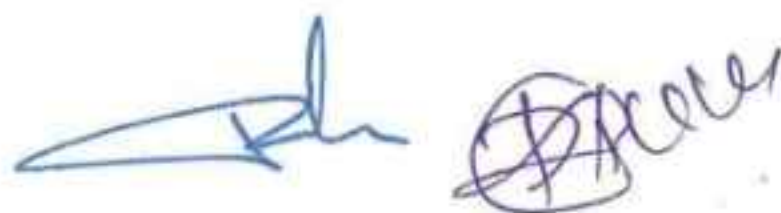


Programme: B.Com. (Honours/ Honours with Research)		Year: First	Semester: II
Subject: COMMERCE			
Course Code: DSC - 2.2	Course Title: Business Mathematics		(Theory)
Course Outcomes: The course aims to familiarize the learners with the basic mathematical tools with special emphasis on applications to business and economic situations.			
Learning Outcomes: After completion of the course, learners will be able to:			
1. Analyse how matrices are used as mathematical tools in representing a system of equations.			
2. Explain mathematical formulation and solution of problems related to finance including different methods of interest calculation, future and present value of money.			
3. To understand the fundamental principle of counting, concept of Permutation and Combination.			
4. The Binomial Theorem helps us to expand any positive integral power of the binomial expression.			
5. Explain differential calculus to solve simple business problems.			
Credits: 4			Core Course
Max. Marks: 25+75 (Internal + External)			Min. Passing Marks:
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-1-0			
Unit	Topics		No. of Lectures = 60
I	Matrices and Determinants: Overview of Matrices. Solution of a system of linear equations (having a unique solution and involving not more than three variables) using matrix inversion method and Cramer's Rule Leontief Input Output Model (Open Model Only).		12
II	Rates of interest- nominal, effective and their inter-relationships in different compounding situations. Compounding a sum using different types of rates. Applications relating to Depreciation of assets and average due date. Types of annuities: ordinary, due and deferred - Discrete and continuous. Perpetuity. Determination of future and present values using different types of rates of interest. Applications relating to Capital Expenditure and Leasing.		12
III	Permutation and Combination: Meaning of Permutation and Combination; Fundamental Theorems of Permutation-Multiplication and Addition; Factorial Notation; Calculation of number of permutations and combinations of 'n' different things taking 'r' at a time; Miscellaneous Problems of Permutation and Combinations.		12
IV	Binomial Theorem: Meaning and its Expansion; Special Features of Expansion; Finding the Particular term, Middle term, Independent Term and Coefficient of a particular term for Positive Integral Index.		12
V	Calculus: Function; Limits; Differential Coefficient; Sum; Difference; Product; Quotient; Function of function and Integration (Excluding Trigonometrical and Hyperbolic Functions).		12
Teaching Learning Process: Class discussions/ demonstrations, Powerpoint presentations, Class activities/ assignments etc.			
Suggested Readings: (Note: Learners are advised to use the latest edition of reading):			
• Anthony, M., & Biggs, N. (1996). Mathematics for Economics and Finance. Cambridge: Cambridge University Press			

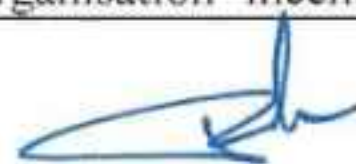

- Ayres, F. J. (1963). Theory and Problems of Mathematics of Finance. New York: McGraw Hill Publishing.
- Budnick, P. (1986). Applied Mathematics for Business, Economics, & Social Sciences. New York: McGraw Hill Publishing.
- Ghosh & sinha(2018). Business Mathematics and statistics. Oxford University Press.
- S.K. Sharma and Kaur, Gurmeet. Business Mathematics. Sultan Chand & Sons (P) Ltd, New Delhi.
- Singh, J. K., Business Mathematics, New Delhi, Himalaya Publishing House.
- Thukral, J. K., Mathematics For Business Studies, New Delhi, Mayur Paperbacks.
- V. K., & Sancheti, D. C. (2014). Business Mathematics, Theory & Applications. Delhi: S. Chand Publishing.
- Tuttle, Michael, D., (2008) Practical Business Math: An Applications Approach, 8th Edition, Prentice Hall.
- Trivedi, ((2010)), Business Mathematics, 1 edition, Pearson Education.
- K.L. Sehgal(2021). Business Mathematics, Himalaya Publishing House

Suggested Continuous Evaluation Methods: Assignment, Internal, Quiz, PPT presentation, External Examination etc.

Suggested equivalent online courses: Suggestive digital platforms web links - ePG-Pathshala, IGNOU & UPRTOU online study material SVAYAM Portal <http://heecontent.upsdc.gov.in/Home.aspx>



Programme: B.Com. (Honours/ Honours with Research)		Year: First	Semester: II
Subject: COMMERCE			
Course Code: DSC - 2.3	Course Title: Human Resource Management		(Theory)
Course Outcomes: The course aims to acquaint the learners with the techniques and principles to manage human resources of an organisation for better performance and workplace environment.			
Learning Outcomes: After the completion of the course, the learners will be able to:			
1. demonstrate necessary skills to design an HR policy that improves the work environment.			
2. analyse job requirements and prepare a Human Resource Plan;			
3. match the skills with the job requirement and preparation of report on job analysis;			
4. organize an on boarding programme in an organisation;			
5. describe and apply the use of different kinds of training and development strategies in real life situations;			
6. organize counselling sessions for employees for better psychological health;			
7. create incentive schemes for diverse job roles to enhance satisfaction and improve retention of employees;			
8. design HR policies for employee engagement and experience; grievance redressal, employee health, safety, welfare, and social security, for employees to attain stress-free work life balance.			
Credits: 4			Core Course
Max. Marks: 25+75 (Internal + External)			Min. Passing Marks:
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-1-0			
Unit	Topics		No. of Lectures = 60
I	Introduction to Human Resource Management Concept and functions; Role, status and competencies of HR manager; HR policies; Evolution of HRM; Emerging challenges of HRM- Workplace diversity, empowerment, downsizing, VRS, work life balance.		12
II	Procurement of Human Resource Human resource planning- Quantitative and qualitative dimensions; Job analysis – Job description and job specification; Recruitment – concept and sources; Selection – concept and process; Test and interview; Placement, induction and socialization; Retention of employees.		12
III	Upgrading Employees: Training and Development A. Concept and significance; Role specific and competency-based training; Training and development methods – Apprenticeship, understudy, job rotation, vestibule training, case study, role playing, hands on, shadowing, e-learning, sensitivity training, In-basket, management games, conferences and seminars, coaching and mentoring, management development programs; Training process outsourcing. B. Scope of training; On board, soft skills, technical skills, product & service, quality, anti-harassment, legal.		12
IV	Performance Appraisal and Compensation Management Performance appraisal: Nature, objectives and process; Performance management; Methods of performance appraisal; Potential appraisal; Employee counselling; Job Transfer and promotion. Compensation - Concept and policies, Base and supplementary compensation; Individual, group and organisation incentive		12

	plans; Fringe benefits; Performance linked compensation; Employee stock option; Pay band compensation system; Job evaluation.	
V	Employee Maintenance: Engagement and Emerging Horizons Employee health and safety; Employee welfare; Social security (excluding legal provisions); Employer-employee relations; Grievance handling and redressal; Industrial disputes: Causes and settlement machinery, Stress-free environment, Rejuvenation breaks and leisure activities. Emerging Horizons; Redundant manpower, e-HRM; Human Resource Information System (HRIS); HR Audit, Emerging job opportunities, Talent management, Employee burnout, Work life balance, Work from Home.	12
Teaching Learning Process: Class discussions/ demonstrations, Powerpoint presentations, Class activities/ assignments etc.		
Suggested Readings: (Note: Learners are advised to use the latest edition of reading): <ul style="list-style-type: none"> • Aswathappa, K. & Dash, S. (2021). Human Resource Management-Text and cases, Ninth Edition, Tata McGraw-Hill. • Chhabra, T. N. & Chhabra, M. (2020). Human Resource Management. Delhi:Sun India Publications. • Decenzo, D.A., & Robbins, S. P. (2009). Fundamental of Human Resource Management. New Jersey; Wiley. • Dessler G. & Varrkey B. (2020). Human Resource Management, Sixteenth Edition Pearson Paperback. • French, W. L. (2006). Human Resource Management. Boston: Houghton Mifflin. • Gupta, C. B. (2018). Human Resource Management. Delhi: Sultan Chand & Sons. • Pattanayak, B. Human Resource Management, 6th ed. PHI learning • Prasad, L.M. (2018). Human Resource Management, Delhi: Sultan Chand & Sons • Rao, V. S. P. (2020). Human Resource Management. Delhi: Second edition, Taxmann's. • Sengupta, A. (2018), Human Resource Management, Sage Textbook. 		
Suggested Continuous Evaluation Methods: Assignment, Internal, Quiz, PPT presentation, External Examination etc.		
Suggested equivalent online courses: Suggestive digital platforms web links - ePG-Pathshala, IGNOU & UPRTOU online study material SVAYAM Portal http://heecontent.upsdc.gov.in/Home.aspx		




Programme: B.Com. (Honours/ Honours with Research)		Year: First	Semester: II
Subject: COMMERCE			
Course Code: GEC – 2.1		Course Title: Communication in Management	(Theory)
<p>Course Outcomes: The course aims to make students learn and enhance written as well as oral communication in management. This course will help students in understanding the principles and techniques of communication. Also, to understand the use of electronic media for communication.</p> <p>Learning Outcomes: After completion of the course, learners will be able to:</p> <ol style="list-style-type: none"> 1. Analyze the importance of communication in management. 2. Interpret the need for effective listening. 3. Understand the basics of types and levels of communication. 4. Analyzing the role and importance of group discussion and interviews. 5. Understanding the business reports and proposals and new tools of communication. 			
Credits: 4			General Elective Course
Max. Marks: 25+75 (Internal + External)			Min. Passing Marks:
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-1-0			
Unit	Topics	No. of Lectures = 60	
I	Introduction to Communications: Meaning and Objectives of Communication. Process of Communication. Forms of communication: formal and informal; upward, downward, diagonal and lateral, Role of a Manager. Barriers to effective Communication and overcoming them, Effectiveness in Managerial Communication, Make use of grapevine, Role of verbal and non-verbal communication; interpreting non-verbal communication.	12	
II	Business Correspondence: Meaning and objectives of Listening. Features of a good listener. Analyzing poor listening. Effective listening skills and barriers to effective listening. Oral Presentation: Planning, structuring and delivering presentation. Handling queries. Challenges and etiquettes associated with Telephonic, web-conferencing and Teleconferencing communication. Written communication: Principles and steps of effective writing. Seven Cs of Letter writing. Business Letters: inquiries, placing orders, sales letters. Job applications, resumes, presentations, quotation, placing orders, tenders, notice, agenda, minutes and Memos.	12	
III	Report Writing: Identify the types of reports , define the basic format of a report, identify the steps of report writing , write a report meeting the format requirements , determine the process of writing a report , importance of including visuals such as tables , diagrams and charts in writing report , apply citation rules (APA Style Documentation) in reports.	12	
IV	Group Discussion and Meetings: Nature, forms and classification of Groups. Role of managers in Group Discussions. Effective Group Decision Making. Group Conflict. Interviews: Interviewing, Nature and types of Interviewing Questions. Verbal and Non-Verbal aspects of interviewing. Types of Interviews: structured and unstructured; group and depth.	12	



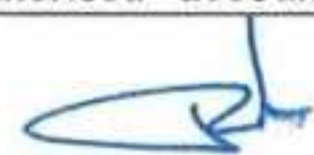

	Planning and conducting meetings. Meeting Process. Ways to Effectively lead a meeting. Evaluating meetings and drafting minutes of a meeting. E-mail, Business Reports and Proposals: E-mail Etiquettes, smartness and presentation. Business Reports and proposals: Writing and purpose.	
V	Technology and Business Communication: Role, effects and advantages of technology in business communication like email, text messaging, instant messaging and modern techniques like video conferencing, social networking. Importance of E – Communication.	12
Teaching Learning Process: Class discussions/ demonstrations, Powerpoint presentations, Class activities/ assignments etc.		
Suggested Readings: (Note: Learners are advised to use the latest edition of reading): <ul style="list-style-type: none"> • Bell, Reginald & Martin, Jeanette (2014). Managerial Communication. Business Expert Press. • Kaul, A. Effective Business Communication, 2nd ed. PHI Learning • Lesikar, R.V. & Flatley, M.E. (2001). Basic Business Communication Skills for Empowering the Internet Generation, Tata McGraw Hill Publishing Company Ltd. New Delhi. • Ludlow, R. & Panton, F. (1992). The Essence of Effective Communications, Prentice Hall of India Pvt. Ltd., New Delhi. • C B Gupta, Business Communication, Sultan Chand and Sons. • N. Gupta and K. Jain, Business Communication, Sahitya Bhawan Publications, Agra. • Ramanand Singh (2012). Business Communication. Oxford University Press. • R.C. Bhatia (2008). Business Communication, Ane Books Pvt. Ltd, New Delhi. • Scot, O. Contemporary Business Communication. Biztantra, New Delhi. 		
Suggested Continuous Evaluation Methods: Assignment, Internal, Quiz, PPT presentation, External Examination etc.		
Suggested equivalent online courses: Suggestive digital platforms web links - ePG-Pathshala, IGNOU & UPRTOU online study material SVAYAM Portal http://heecontent.upsdc.gov.in/Home.aspx		

Programme : B.Com. (Honours/ Honours with Research)		Year: First	Semester: II
Subject: COMMERCE			
Course Code: GEC – 2.2		Course Title: Finance for Every one	(Theory)
Course Outcomes: The course aims to offer an integrated approach to the understanding of concepts and applications of financial planning. Learning Outcomes: After completion of the course, learners will be able to: <ol style="list-style-type: none"> 1. Explain the importance of financial literacy and the institutions providing financial services. 2. Prepare a financial plan, budget, and manage personal finances. 3. Open, avail and manage services offered by banks. 4. Open, avail and manage services offered by post offices. 5. Plan for life insurance and property insurance. 6. Choose instruments for investment in shares. 			
Credits: 4			General Elective Course
Max. Marks: 25+75 (Internal + External)			Min. Passing Marks:
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-1-0			
Unit	Topics	No. of Lectures = 60	
I	Introduction: Financial Planning and Budgeting: Meaning, importance, and scope of financial literacy; Prerequisites of financial literacy –level of education, numerical and communication ability; various financial institutions–banks, insurance companies, post offices, mobile app-based services. Need of availing of financial services from banks, insurance companies and postal services. Concept of economic wants and means for satisfying these needs; Balancing between economic wants and resources; Meaning, importance and need for financial planning; Personal budget, family budget, business budget and national budget; Procedure for financial planning and preparing a budget; Budget surplus and budget deficit, Avenues for savings from surplus, Sources for meeting the deficit.	12	
II	Banking Services: Types of banks; Banking products and services – Various services offered by banks; Types of bank deposit accounts – savings bank account, term deposit, current account, recurring deposit; pan card, address proof, KYC norm; Various types of loans – education loan, consumer durable loan, vehicle loan, housing loan, short term, medium term, long term, microfinance, bank overdraft, cash credit, mortgage, reverse mortgage, hypothecation, pledge, Agricultural and related interest rates offered by various nationalized banks; Cashless banking, e-banking, check counterfeit currency; CIBIL, ATM, net banking, RTGS, NEFT, IMPS, electronic clearance services (ECS), debit and credit card, app based payment system, bank draft and pay order; banking complaints and ombudsman.	12	
III	Financial Services from India Post Office: Post office savings schemes: savings bank, recurring deposit, term deposit, monthly income scheme, kisan vikas patra, NSC, PPF, senior citizen savings scheme, sukanya samriddhi yojana; India post payments bank. money transfer: money order, e-money order, instant money order, collaboration with the western union financial	12	




	services; movidesh, international money transfer service, money gram international money transfer, Indian postal order.	
IV	Insurance Services: Life insurance policies: life insurance, term life insurance, endowment policies, pension policies, ULIP, health insurance plans, comparison of policies offered by various life insurance companies, comparison of policies offered by various health insurance companies. Property insurance policies. Post office life insurance schemes: postal life insurance and rural postal life insurance.	12
V	Stock Markets – Some Basic Concepts: Terms used in stock markets: SENSEX, NIFTY, primary markets, secondary markets, initial public offering(IPO), follow-on public offering (FPO), offer for sale (OFS), block deal, equity shares, preference shares, debentures, bonus shares, stock split, dividend, buyback, DEMAT account, trading account, delivery instruction slip (DI Slips), blue chips, defensive stocks, face value, market value, market capitalization, pre-opening session, trading session, opening price, closing price, business days, bull, bear, bull market, bear market, risk, stop loss, derivatives, call option, put option, hedge, holding period; Tax on short term capital gains and long-term capital gains, Mutual Fund and its various schemes.	12
Teaching Learning Process: Class discussions/ demonstrations, Powerpoint presentations, Class activities/ assignments etc.		
Suggested Readings: (Note: Learners are advised to use the latest edition of reading): <ul style="list-style-type: none"> • Avadhani, V. A. –Investment Management Himalaya Publishing House Pvt. Ltd., Mumbai. • Batra, J.K., Accounting and Finance for Non-finance Managers, Sage Textbook • Bhattacharya (2018). Indian Financial System. Oxford University Press. • Chandra, P. Investment Game: How to Win Tata McGraw Hill Education, New Delhi. • Kothari, R. –Financial Services in India-Concept and Application Sage Publications India Pvt. Ltd., New Delhi. • Milling, B. E. –The Basics of Finance: Financial Tools for Non-Financial Managers Universe Company, Indiana, • Mitra, S., Rai, S.K., Sahu, A.P., & Starn, H.J. –Financial Planning Sage Publications India Pvt. Ltd., New Delhi. • Sofat, Rajni & Hiro, Preeti. Basic Accounting, 3rd ed. PHI learning • Zokaityte, A. –Financial Literacy Education Palgrave Macmillan, London. 		
Suggested Continuous Evaluation Methods: Assignment, Internal, Quiz, PPT presentation, External Examination etc.		
Suggested equivalent online courses: Suggestive digital platforms web links - ePG-Pathshala, IGNOU & UPRTOU online study material SVAYAM Portal http://heecontent.upsdc.gov.in/Home.aspx		

Programme: B.Com. (Honours/ Honours with Research)		Year: First	Semester: II
Subject: COMMERCE			
Course Code: SEC -2.1		Course Title: Computerised Accounting System	(Theory)
Course Outcomes: The objective of this course is to equip non-commerce students with the necessary skills to record business transactions and generate final accounts using computerized accounting software. Learning Outcomes: Upon finishing the course, participants will have the capability to: <ul style="list-style-type: none"> • comprehend both manual and computerized accounting system environments. • establish the framework for a computerized accounting system tailored to a business firm. • input daily business transactions into a Computerized Accounting System. • apply essential adjustments for Goods and Service Tax (GST) when recording business transactions. • produce diverse accounting reports for analysis and informed decision-making. 			
Credits: 2			Skill Enhancement Course
Max. Marks: 40+60 (Internal + External)			Min. Passing Marks:
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-1			
Unit	Topics	No. of Lectures = 30	
I	Introduction Computing: Concept of computing, Data and information; Computing Interfaces: Graphical User Interface (GUI), Command Line Interface(CLI), Touch Interface, Natural Language Interface(NLI); data processing; applications of computers in business. Computer Networks: Meaning of computer network; objectives/ needs for networking; Applications of networking; Basic Network Terminology; Types of Networks; Network Topologies; Distributed Computing: Client Server Computing, Peer- to- peer Computing; Wireless Networking; Securing Networks: firewall. Basic Internet Terminology: I.P. Address, Modem, Bandwidth, Routers, Gateways, Internet Service Provider (ISP), World Wide Web (www), Browsers, Search Engines, Proxy Server, Intranet and Extranet; Basic Internet Services; Internet Protocols: TCP/IP, FTP, HTTP(s), Uses of Internet to Society; Cyber Security: Cryptography, digital signature.	6	
II	Word Processing: Introduction to word Processing, Word processing concepts, Use of Templates and styles, Working with word document: Editing text, Find and replace text, Formatting, spell check, Autocorrect, Auto-text; Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer, page break, table of contents, Tables: Inserting, filling and formatting a table; Inserting Pictures and Video; Mail Merge (including linking with spreadsheet files as data source); Printing documents; Citations, references and Footnotes.	6	
III	Computerised Accounting Systems Computerised Accounting Systems: Basics of computerised accounting	6	



	<p>systems; difference between manual and computerised accounting system; overview of available software packages for computerised accounting; factors affecting selection of suitable computerised accounting software; procurement and installation of computerised accounting software.</p> <p>Using any popular accounting software: create, select, shut, and delete a Company; setting security features of company; date and period features; configure and features settings; backup and restore data of a company.</p>	
IV	<p>Creating Masters and voucher entry</p> <p>Creating Accounting Ledgers and Groups: Single create vs. multiple create, creating ledger under a group and entering opening balances</p> <p>Creating Stock Items and Groups: Creating unit of measurement, creating stock groups using single or multiple create feature under an existing group, creating Stock items using single or multiple feature under an existing group,</p> <p>Voucher Entry: Types of vouchers, selection of voucher type for transactions, vouchers entry, voucher number and date settings, voucher entry with more than one debit or credit accounts, editing and deleting a voucher and printing of voucher.</p>	6
V	<p>Taxation and Generating Reports:</p> <p>Taxation: Accounting for Goods and Service Tax</p> <p>Generating Reports: Cash Book, ledger accounts, Trial Balance, Profit and Loss Account, Balance Sheet, Ratio analysis and Cash Flow Statement; exporting reports in pdf and excel formats.</p>	6
<p>Teaching Learning Process: Class discussions/ demonstrations, Powerpoint presentations, Class activities/ assignments etc.</p>		
<p>Suggested Readings: (Note: Learners are advised to use the latest edition of reading):</p> <ul style="list-style-type: none"> • Charles, T Horngren, Gart L. Sundem, John A Elliot and Donna R. Philbrick. Introduction to Financial Accounting, Pearson. • Goyal, Bhushan Kumar and Tiwari, H.N. Financial Accounting ,Taxmann. • Kumar, Alok. Financial Accounting, Singhal Publication. • Lal, Jawahar, Seema Srivastava & Abrol, Shivani. Financial Accounting Text and problems, Himalaya Publishing House, New Delhi. • Leonardo, A. Robinson, James R. Qanis, C. Wayne Alderman, Accounting Information Systems: A cycle Approach. Publisher Wiley. • Lt Bhupinder. Financial Accounting – Concepts and Applications, Cengage. • Monga, J R and Bahadur, R. Financial Accounting: concept and Applications. Scholar Tech Press, New Delhi. • Robert, L. Hurt, Accounting Information Systems: Basic Concepts and Current Issues, McGraw Hill. • Sah, R. K. Concept Building Approach to Financial Accounting (2019th ed.), Cengage Learning India Pvt. Ltd. • Sehgal, Ashok & Deepak Sehgal. Fundamentals of Financial Accounting, Taxmann. • Tally ERP 9 Training Guide – 4th Edition. Ashok K Nadhani. Publisher: BPB Publications. • Tally ERP 9 book advanced user. Publisher: Swayam Publication (www.tallyerp9book.com). • Tulsian, P C. Financial Accounting, S.Chand. New Delhi. 		
<p>Suggested Continuous Evaluation Methods: Assignment, Internal, Quiz, PPT presentation, External Examination etc.</p>		
<p>Suggested equivalent online courses: Suggestive digital platforms web links - ePG-Pathshala, IGNOU & UPRTOU online study material SVAYAM Portal http://heecontent.upsdc.gov.in/Home.aspx</p>		

Programme: B.Com. (Honours/ Honours with Research)		Year: First	Semester: II
Subject: COMMERCE			
Course Code: VAC - 2.1	Course Title: Ethics and Governance		(Theory)
Course Outcomes: This course is designed keeping in view the dominant role that modern corporations play in creating desirable economic, social and environmental outcomes for society. As corporate governance is intertwined with social responsibility, it requires a multi-disciplinary approach to understand the associated issues and challenges, Therefore, the course outlines the key theoretical and practical issues underpinning the study of both corporate governance (CG) and corporate social responsibility (CSR) in an integrated fashion.			
Learning Outcomes – 1. Students will be able to define ethics, moral reasoning, and human values, and identify ethical dilemmas in various contexts. 2. Learners will analyze and apply ethical theories, such as Utilitarianism and Rights Theory, to address ethical issues in business environments. 3. Students will assess the significance and implications of corporate governance structures and practices, with a focus on their role in promoting ethical business conduct. 4. Learners will critically examine current issues in corporate governance, such as insider trading, whistleblowing, and shareholder activism, and propose strategies to address these challenges. 5. Students will explore the definitions, significance, and models of CSR, and evaluate the drivers and impacts of CSR initiatives on businesses and society.			
Credits: 2			Value Addition Course
Max. Marks: 100 (External)			Min. Passing Marks:
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-1-0			
Unit	Topics	No. of Lectures = 30	
I	Introduction to Ethics Concept of moral reasoning and ethics; Essence of Ethics; Dimensions of Ethics; Human Value; Ethical concern and dilemmas.	6	
II	Business Ethics Concept; Principles; Theories of business Ethics (Utilitarian Theory and Rights Theory); Ethical Organizations; Code of Ethics; Ethical issues in Business.	6	
III	Governance of Business Entities The Philosophical basis of Governance; Corporate Governance- Meaning and significance; Corporate governance in India.	6	
IV	Recent Issues and Challenge of Governance Insider trading; Whistle blowing; Shareholders activism; Class action suits; Gender diversity in boards; Governance of family entities.	6	
V	Corporate Social Responsibility CSR- Definition, significance, Models of CSR, Drivers of CSR.	6	
Teaching Learning Process: Class discussions/ demonstrations, Powerpoint presentations, Class activities/ assignments etc.			

Suggested Readings: (Note: Learners are advised to use the latest edition of reading):

- Monks, Robert A.G and Minow, Nell, Corporate Governance, Willey.
- Reddy, Nanda Kishore Ajmera, Santosh, Ethics, Integrity and Aptitude, Mc Graw-Hill Education.
- Sharma, J.P. Corporate Governance, Business Ethics and CSR, Anne books Pvt Ltd, New Delhi.
- Ricker, Bob, Corporate Governance- Principles, Policies, and Practice (Indian Edition), Oxford University Press, New Delhi.
- Weiss, Joseph W. Business Ethics, Berrett- Koehler Publishers.

Suggested Continuous Evaluation Methods: Assignment, Internal, Quiz, PPT presentation, External Examination etc.

Suggested equivalent online courses: Suggestive digital platforms web links - ePG-Pathshala, IGNOU & UPRTOU online study material SVAYAM Portal <http://heecontent.upsdc.gov.in/Home.aspx>



Programme: B.Com. (Honours/ Honours with Research)		Year: Second	Semester: III
Subject: COMMERCE			
Course Code: DSC- 3.1	Course Title: Business Economics		(Theory)
Course Outcomes: The course is designed to help the students to learn about the concept of Micro economics and its applications.			
Learning Outcomes: After the completion of the course, the learners will be able to:			
1. Understanding the nature and scope of business economics.			
2. Analysis of Consumer Buying Behavior and how he tries to maximize his satisfaction.			
3. Evaluate the relationship between inputs used in production and the resulting outputs and costs.			
4. Understanding the nature of pricing under different market situations.			
5. Explain the contemporary issues and applications in micro economics.			
Credits: 4			Core Course
Max. Marks: 25+75 (Internal + External)			Min. Passing Marks:
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-1-0			
Unit	Topics		No. of Lectures = 60
I	Introduction to Business Economics Nature, scope and meaning of Business Economics, Role of Business Economist, Difference between Economics and Business Economics, Central Problems of the Economy.		12
II	Demand and Supply Analysis Demand and Supply: Meaning, law, Individual Vs Market, Movement Vs Shift, Market equilibrium. Elasticity of Demand: Price, income and cross elasticities. Measurement of elasticity of demand: outlay and percentage method, Methods of Demand Forecasting. Elasticity of supply: concept and measurement (Percentage method).		12
III	Consumer Behavior Utility of Demand and Consumer Behavior, Utility, Diminishing Marginal Utility, Consumers Equilibrium, Cardinal Vs Ordinal Utility, Indifference curves: features, budget line, consumers equilibrium, Income and substitution effects of price change (normal, inferior and Giffen goods).		12
IV	Production and Cost Production Meaning, function, stages: TP, AP and MP, Law of Variable proportions. Isoquants: properties, optimal combination of resources, expansion path and returns to scale. Cost: Different cost concepts, cost output relationship in short run and long run cost curves (LAC and LMC), Economies and Diseconomies of scale.		12
V	Market Structures and Pricing Concepts Perfect competition: features, price determination, demand and supply curve and equilibrium. Monopoly: features, equilibrium under short run and long run, absence of supply curve, Price discrimination. Monopolistic competition: features, product differentiation and excess capacity and equilibrium.		12

Oligopoly: Collusive and non- collusive: Cournot 's model, Kinked demand curve, Cartels (OPEC and CIPEC)	
Teaching Learning Process: Class discussions/ demonstrations, Powerpoint presentations, Class activities/ assignments etc.	
Suggested Readings: (Note: Learners are advised to use the latest edition of reading): <ul style="list-style-type: none"> • Baye, M., and Prince J. (2021), Managerial Economics and Business Strategy. McGraw Hill, (3rd ed.). • Dwivedi D.N – Managerial Economics (Vikas Publication, 7th Edition) • Case, K. E., and Fair, R.C. (2017). Principles of Economics, Pearson Education, (12th ed.). • Chaturvedi D.D, Chaturvedi S. Business Economics Kitab Mahal, Delhi • Devashree, (2021) Business Economics, MKM Publisher, New Delhi. • Gillespie, A., (2013) Business Economics, Oxford University Press. (2nd ed.) • Gupta, G.S. (2011), Managerial Economics, McGraw Hill (2nd ed.). • Maddala, G.S and Miller Ellen, Microeconomics Theory and Applications, (2017) Tata McGraw Hill. 	
Suggested Continuous Evaluation Methods: Assignment, Internal, Quiz, PPT presentation, External Examination etc.	
Suggested equivalent online courses: Suggestive digital platforms web links - ePG-Pathshala, IGNOU & UPRTOU online study material SVAYAM Portal http://heecontent.upsdc.gov.in/Home.aspx	




Programme: B.Com. (Honours/ Honours with Research)		Year: Second	Semester: III
Subject: COMMERCE			
Course Code: DSC- 3.2	Course Title: Business Statistics		(Theory)
Course Outcomes: The course aims to develop amongst the learners the ability to summarise, analyse and interpret quantitative information for business decision making.			
Learning Outcomes: After completion of the course, learners will be able to			
1. examine and understand the various descriptive properties of statistical data.			
2. compare probability rules and concepts relating to discrete and continuous random variables to answer questions within a business context.			
3. analyse the underlying relationships between the variables to use simple regression models.			
4. analyse the trends and tendencies over a period of time through time series analysis.			
5. examine and apply index numbers to real life situations.			
Credits: 4			Core Course
Max. Marks: 25+75 (Internal + External)			Min. Passing Marks:
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-1-0			
Unit	Topics		No. of Lectures = 60
I	Descriptive Statistics Measures of Central Tendency: Concept and properties of averages including Arithmetic mean, Median and Mode. Measures of Dispersion: An overview of Range, Quartile Deviation and Mean Deviation; Standard deviation; Variance and Coefficient of variation. Moments: Computation and significance; Skewness; Kurtosis.		12
II	Probability and Probability Distributions: Theory and approaches to probability; Probability Theorems: Addition and Multiplication; Conditional probability and Bayes' Theorem. Discrete Probability distributions: Binomial and Poisson (Properties and Applications). Normal distribution: Properties of Normal curve; Computation of Probabilities and Applications.		12
III	Simple Correlation and Regression Analysis Correlation Analysis: Meaning and types of Correlation; Correlation Vs Causation; Pearson's coefficient of correlation (computation and properties); Probable and standard errors; Rank correlation. Regression Analysis: Principle of least squares and regression lines; Regression equations and estimation; Properties of regression coefficients; Relationship between Correlation and Regression coefficients; Standard Error of Estimate.		12
IV	Time Series Analysis: Time Series Data; Components of time series; Additive and Multiplicative models. Trend analysis; Fitting of trend using principle of least squares – linear and second-degree parabola. Shifting of Origin and Conversion of annual linear trend equation to quarterly/monthly basis and vice-versa.		12
V	Index Numbers: Meaning and uses of index numbers. Construction of Index numbers: Methods of Laspeyres, Paasche and Fisher 's Ideal index. Construction and Utility of Consumer Price Indices.		12
Teaching Learning Process: Class discussions/ demonstrations, Powerpoint presentations, Class activities/ assignments etc.			

Suggested Readings: (Note: Learners are advised to use the latest edition of reading):

- Anderson, D. R. Statistics for learners of Economics and Business. Boston: Cengage Learning.
- Douglas A. Lind, Robert D. Mason, William G. Marchal. Basic Statistics for Business and Economics. Mc-Graw-Hill international editions.
- Gupta, S. C. & Gupta, I. Business Statistics, Mumbai: Himalaya Publishing House.
- Gupta, S. P., & Gupta, A. Business Statistics: Statistical Methods. New Delhi: S. Chand Publishing.
- Hazarika, P. A. Textbook of Business Statistics. New Delhi: S. Chand Publishing.
- Levine, D. M., Krehbiel, C., Berenson, L., Viswanathan. Business Statistics – A First Course. Pearson Education.
- Levin R., Rubin D. S., Rastogi S., & Siddiqui M. H. Statistics for Management. London: Pearson Education.
- Mark L. Berenson, Bernard M. Baruch, David M. Levine, Kathryn A. Szabat, David F. Stephen. Basic Business Statistics. Pearson.
- Murray R. Spiegel, Larry J. Stephens. Statistics. Tata McGraw Hill edition.
- Siegel, O. F. Practical Business Statistics. Cambridge: Academic Press.
- Thukral, J. K. Business Statistics, New Delhi: Taxman Publication.
- Tulsian, P.C., Jhunjhunwala Bharat. Business statistics. S. Chand publishing.
- Vohra, N. D. Business Statistics, New Delhi: McGraw-Hill Education India.
- K.K.Sharma, Business Statistics, Krishna's Educational publishers.

Suggested Continuous Evaluation Methods: Assignment, Internal, Quiz, PPT presentation, External Examination etc.

Suggested equivalent online courses: Suggestive digital platforms web links - ePG-Pathshala, IGNOU & UPRTOU online study material SVAYAM Portal <http://heecontent.upsdc.gov.in/Home.aspx>



Programme: B.Com. (Honours/ Honours with Research)		Year: Second	Semester: III
Subject: COMMERCE			
Course Code: DSC- 3.3	Course Title: Marketing Management		(Theory)
Course Outcomes: The objective of this course is to provide basic knowledge of concepts, principles, tools and techniques of marketing and to provide knowledge about various contemporary issues in the marketing.			
Learning Outcomes: After completing the course, learners will be able to:			
1. Develop understanding of basic concepts of marketing, marketing philosophies and environmental conditions affecting marketing decisions of a firm.			
2. Explore the dynamics of consumer Behavior and process of market selection through STP.			
3. Analyze the process of value creation through marketing decisions involving product development.			
4. Analyze the process of value creation through marketing decisions involving product pricing and its distribution.			
5. Analyze the process of value creation through marketing decisions involving product promotion and also to equip them with the knowledge of various developments in marketing area that may govern marketing decisions of a firm.			
Credits: 4			Core Course
Max. Marks: 25+75 (Internal + External)			Min. Passing Marks:
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-1-0			
Unit	Topics		No. of Lectures = 60
I	Introduction to Marketing and Marketing Environment Introduction to Marketing Scope and Importance; Core concepts of marketing. Services Marketing, Marketing Mix. Marketing Environment: Need for studying marketing environment; Micro environmental factors- company, suppliers, marketing intermediaries, customers, competitors, publics; Macro environmental factors – Demographic, Economic, Natural, Technological, Politico-legal and Socio- cultural.		12
II	Consumer Behavior and Market Selection Consumer Behavior Need for studying consumer Behavior; Stages in Consumer buying decision process; Factors influencing consumer buying decisions. Market Selection: Creating market value through Segmentation, Targeting, Positioning. (STP) Market Segmentation- bases of segmenting consumer markets. Market Targeting, Product Positioning – concept and bases.		12
III	Product Decisions and New Product Development Product Decisions Concept and classification of product, Levels of Product. Designing value: Product mix, Branding- types, significance, and qualities of		12



	<p>good brand name; Packaging and Labelling types and functions; Product support services.</p> <p>New Product Development: New product development process; Product life cycle – concept and marketing strategies.</p>	
IV	<p>Pricing Decisions and Distribution Decisions Objectives; Factors affecting price of a product; Pricing methods; Pricing strategies.</p> <p>Distribution Decisions: Delivering Value: Channels of distribution- types and functions; Wholesaling and retailing; Factors affecting choice of distribution channel; Logistics decisions.</p>	12
V	<p>Promotion Decisions and Developments in Marketing Promotion Decisions: Communicating Value: Communication process; Importance of Promotion. Promotion-mix tools advertising, personal selling, sales promotion, public relations, publicity and direct marketing; Integrated Marketing Communication.</p> <p>Developments in Marketing: Sustainable or Green Marketing- concept and issues. Rural marketing- characteristics and rural marketing mix. Social marketing- concept and issues. Digital marketing- concepts and tools.</p>	12
<p>Teaching Learning Process: Class discussions/ demonstrations, Powerpoint presentations, Class activities/ assignments etc.</p>		
<p>Suggested Readings: (Note: Learners are advised to use the latest edition of reading):</p> <ul style="list-style-type: none"> • Baines Et AL(2021).Fundamentals of Marketing.Oxford University Press. • Etzel, M. J., Walker, B. J., Stanton, W. J., Pandit, A. (2010). Marketing. Mc Graw Hill. • Jain, P &Singhal, N. Principles of Marketing. Scholar Tech Press, Delhi. • Kapoor, N. (2021). Principles of Marketing. Prentice Hall of India. • Kotler, P., Armstrong, G., Agnihotri, P. (2018). Principles of Marketing. Pearson Education. Indian edition. • Kotler, P., Chernev, A., Keller, K. L. (2022). Marketing Management. United Kingdom: Pearson Education. • Levy, M., Grewal, D. (2022). Marketing. United States: McGraw-Hill Education. • Mamoria C.B., BhatacharyaA.,Marketing Management. Kitab Mahal, Delhi • Sharma, K., Aggarwal S. (2021). Principles of Marketing. Taxmann Publications 		
<p>Suggested Continuous Evaluation Methods: Assignment, Internal, Quiz, PPT presentation, External Examination etc.</p>		
<p>Suggested equivalent online courses: Suggestive digital platforms web links - ePG-Pathshala, IGNOU & UPRTOU online study material SVAYAM Portal http://heecontent.upsdc.gov.in/Home.aspx</p>		

Programme: B.Com. (Honours/ Honours with Research)		Year: Second	Semester: III
Subject: COMMERCE			
Course Code: DSE- 3.1	Course Title: Financial Statements Analysis		(Theory)
Course Outcomes: Learning financial statement analysis enables individuals to interpret, analyze, and draw meaningful conclusions from financial data, empowering them to effectively evaluate the performance and prospects of companies.			
Learning Outcomes 1. Students should be able to comprehend the structure, components, and purpose of financial statements, including the balance sheet, income statement, and cash flow statement. 2. Students will develop analytical skills to interpret and analyze financial data effectively 3. They should be able to calculate and interpret financial ratios, such as profitability ratios, liquidity ratios, solvency ratios, and efficiency ratios, to assess a company's financial performance. 4. Students should be able to interpret the results of financial statement analysis. 5. Draw meaningful conclusions about a company's financial health, strengths, weaknesses, and potential risks.			
Credits: 4			Elective Course
Max. Marks: 25+75 (Internal + External)			Min. Passing Marks:
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-1-0			
Unit	Topics	No. of Lectures = 60	
I	Introduction & Techniques of Financial Statement Analysis Introduction to Financial Statement Analysis:- Concept, Uses & limitations of accounting information; an overview of Financial statements, Profit & loss, Balance Sheet as per companies act 2013 & Cash Flow statements.	12	
II	Techniques of Financial Statement Analysis Techniques Of Financial Statements Analysis: -Common-Size Analysis, Vertical Analysis, Horizontal Analysis, DuPont Analysis, Comparative Analysis, Qualitative Analysis.	12	
III	Ratio Analysis & Cash Flow Analysis Ratio Analysis & Interpretation: Liquidity ratio; profitability ratio; solvency ratio; efficiency ratio.	12	
IV	Cash Flow Analysis Cash Flow Analysis: understanding the statement of Cash flow; Operating, Investing & Financing activities, Preparation of Cash flow Statement; Free Cash Flow analysis.	12	
V	Case Study & Practical Applications Application of financial statement analysis techniques to real-world cases. Group discussions and presentations on financial analysis reports.	12	
Practical Exercises: The learners are required to: 1. download soft copies of annual reports of public listed companies & analyze the financial statements.			

2. compute accounting ratios to analyze the operating efficiency, solvency, profitability and liquidity position of the company from the financial statements.	
3. prepare the comparative & common size financial statements for three years of at least two listed companies.	
Teaching Learning Process: Class discussions/ demonstrations, Powerpoint presentations, Class activities/ assignments etc.	
Suggested Readings: (Note: Learners are advised to use the latest edition of reading):	
<ul style="list-style-type: none"> • Financial Statement Analysis & Reporting- Dr. Rajesh Sain, Bharti Publications. • Financial Reporting & Financial Statement Analysis- M hanif A Mukharjee, Mc Graw Hill • Financial accounting for management- Gupta, Ambrish. Pearson Education. • Tulsian, P.C. &Tulsian, B. "Corporate Accounting" – S. chand Publications, New Delhi. 	
Suggested Continuous Evaluation Methods: Assignment, Internal, Quiz, PPT presentation, External Examination etc.	
Suggested equivalent online courses: Suggestive digital platforms web links - ePG-Pathshala, IGNOU & UPRTOU online study material SVAYAM Portal http://heecontent.upsdc.gov.in/Home.aspx	

Programme: B.Com. (Honours/ Honours with Research)		Year: Second	Semester: III
Subject: COMMERCE			
Course Code: DSE- 3.2	Course Title: Business Entrepreneurship		(Theory)
Course Outcomes: This course aims at instituting entrepreneurial skills in the students by giving an overview of entrepreneurship and the competencies that are needed to become an entrepreneur. To enable students to explore and launch entrepreneurial ventures in their own areas of interest.			
Learning Outcomes: After completion of the course, learners will be able to:			
1. Describe distinct entrepreneurial traits.			
2. Recognize the process and nature of entrepreneurship.			
3. Identify the different ways in which entrepreneurs may invest in start-ups.			
4. Comprehend the entrepreneurial process for initiating new venture creation.			
5. Analyze different kinds of digital disruptions in entrepreneurship.			
Credits: 4			Elective Course
Max. Marks: 25+75 (Internal + External)			Min. Passing Marks:
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-1-0			
Unit	Topics		No. of Lectures = 60
I	Introduction Concept of Entrepreneur and Entrepreneurship. Function of Entrepreneurs. Types of Entrepreneurs. Entrepreneurship process. Government as an entrepreneur. Theories of entrepreneurship. Role and importance of entrepreneurship in economic development.		12
II	Entrepreneurial Behavior Domain Behavioral Characteristics of entrepreneurs, Entrepreneurs- born or developed. Change, innovation and entrepreneurial behavior. Entrepreneur vs manager, entrepreneur vs intrapreneur, Ethics and social responsibility of an entrepreneur. Internal and external factors that can influence the decision to become an entrepreneur.		12
III	New Venture Promotion Business and types of business activities, Identifying and Developing new business idea- Sources of Idea, Idea Generating Techniques and Idea Screening. Entrepreneurial Decision Process. Developing a business plan.		12
IV	Financing the New Venture Financial Planning, Determining the size of capital investment, Financial needs and sources of finance – short term, medium term and long term. Raising of capital for corporate unit. Traditional sources of financing, Venture capital, Angel investors, Business Incubators.		12
V	Adapting digital developments and Disruptions Digital disruptions, threats of mega alliances, strategies to sustain new business, challenges of takeovers and acquisitions, Emerging new business forays-opportunities, dimensions and challenges, regulations.		12

Teaching Learning Process: Class discussions/ demonstrations, Powerpoint presentations, Class activities/ assignments etc.
Suggested Readings: (Note: Learners are advised to use the latest edition of reading): <ul style="list-style-type: none"> ● Barringer, B.R., & Ireland, R.D. (2015). Entrepreneurship. Pearson. ● Gersick, K. E., Davis, J. A., Hampton, M. M., & Lansberg, I. (1997). Generation to generation: Life cycles of the family business. Boston, United States: Harvard Business School Press. ● Hisrich, R.D., Manimala, M.J., Peters, M.P., & Shepherd, D.A. (2013). Entrepreneurship. Delhi, India: Tata McGraw Hill. ● Kuratko, D.F., & Rao, T. V. (2012). Entrepreneurship: A South-Asian Perspective. Cengage. ● Shukla, M.B. (2007). Entrepreneurship and Small Business Management. Allahabad, India: Kitab Mahal Publishers. ● Nicholls, A. (Ed.). (2006). Social entrepreneurship new models of sustainable social change. London: United Kingdom: Oxford University Press.
Suggested Continuous Evaluation Methods: Assignment, Internal, Quiz, PPT presentation, External Examination etc.
Suggested equivalent online courses: Suggestive digital platforms web links - ePG-Pathshala, IGNOU & UPRTOU online study material SVAYAM Portal http://heecontent.upsdc.gov.in/Home.aspx




Programme: B.Com. (Honours/ Honours with Research)		Year: Second	Semester: III
Subject: COMMERCE			
Course Code: GEC - 3.1		Course Title: General Management	(Theory)
Course Outcomes: The course aims to enhance skills for effective and contemporary applications of E- Commerce. Learning Outcomes: After completion of the course, learners will be able to: 1. Describe the challenging needs of society in the field of e-commerce. 2. Evaluate various applications in the context of online transactions. 3. Construct the steps in designing of websites. 4. Compare various payment systems. 5. Analyze security and operational issues in e-commerce.			
Credits: 4			General Elective Course
Max. Marks: 25+75 (Internal + External)			Min. Passing Marks:
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-1-0			
Unit	Topics	No. of Lectures = 60	
I	Introduction to Management Principles of management - concept, nature and significance; Evolution of Management thought: Classical (Fayol's principles of management; Taylor's scientific management), Neoclassical (Hawthorne Experiments), Modern approach (Systems Approach; Contingency Approach).	12	
II	Functions of Management Management functions and their relationship- planning, organizing, staffing, directing and controlling; Functional areas of management – an overview; Coordination - concept, characteristics and importance.	12	
III	Planning and Organising Planning- meaning, strategic and operations planning; Decision-making- concept, importance and bounded rationality; Organizing- division of labour & specialization; Organisational structures; Factors affecting organisational design.	12	
IV	Directing and Staffing Directing- concept and importance; Concept and theories of Motivation- Maslow's need hierarchy, Herzberg's two-factor theory, Theory X&Y; Leadership-meaning and importance; Communication- meaning and importance; Staffing- concept, importance and process.	12	
V	Controlling and Contemporary Issues in Management Principles of Controlling, performing controlling function; Management challenges of the 21st Century; Factors reshaping and redesigning management purpose, performance and reward perceptions- internationalisation; Digitalisation; Entrepreneurship & innovation; Workplace Diversity	12	




Practical Exercises:	
Teaching Learning Process: Class discussions/ demonstrations, Powerpoint presentations, Class activities/ assignments etc.	
Suggested Readings: (Note: Learners are advised to use the latest edition of reading): <ul style="list-style-type: none"> ● Drucker, P. F. (1954). The Practice of Management. Newyork: Harper & Row. ● Drucker, P. F. (1999). Management Challenges for the 21st Century. Harper Collins Publishers Inc. ● Griffin. Management Principles and Application. Cengage. ● Koontz, H., & Weihrich, H. (2012). Essentials of Management: An International and Leadership Perspective. McGraw Hill Publications ● Kumar, Pardeep. Management: Principles and Applications. JSR Publication House LP, Delhi. ● Mahajan, J.P. and Mahajan Anupama. Management Principles and Applications. Vikas Publications ● Rao, V.S.P. Management Principles and Applications. Taxmann Publications. Note: Learners are advised to use the latest edition of readings.	
Suggested Continuous Evaluation Methods: Assignment, Internal, Quiz, PPT presentation, External Examination etc.	
Suggested equivalent online courses: Suggestive digital platforms web links - ePG-Pathshala, IGNOU & UPRTOU online study material SVAYAM Portal http://heecontent.upsdc.gov.in/Home.aspx	




Programme: B.Com. (Honours/ Honours with Research)		Year: Second	Semester: III
Subject: COMMERCE			
Course Code: GEC - 3.2		Course Title: Fundamentals of E-Commerce	(Theory)
Course Outcomes: The course aims to enhance skills for effective and contemporary applications of E- Commerce. Learning Outcomes: After completion of the course, learners will be able to: <ul style="list-style-type: none"> • Describe the challenging needs of society in the field of e-commerce. • Evaluate various applications in the context of online transactions. • Construct the steps in designing of websites. • Compare various e-payment systems. • Analyze security and operational issues in e-commerce. 			
Credits: 4			General Elective Course
Max. Marks: 25+75 (Internal + External)			Min. Passing Marks:
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-1-0			
Unit	Topics	No. of Lectures = 60	
I	Introduction to E-Commerce Concepts and significance of E-Commerce; E-Commerce business models; design and launch of E-Commerce website; functions of E-Commerce; types of E-Commerce. E- commerce Applications: Internet Banking, Insurance, payment of utility bills and Online Shopping.	12	
II	Website Designing and Publishing Pre-requisites: URL sand Internet-Protocols, Internet Service Protocols (ISP),World Wide Web (www); Domain Name System (DNS). Introduction to HTML tags and attributes: Text formatting, fonts, hypertext links, tables, images, lists, forms, cascading style sheets.	12	
III	E-PaymentSystem E-payment Methods- debit card, credit card, smart cards, E-Wallets; payment gateways; Electronic Fund Transfer; Emerging modes and systems of E-payment (M-Paisa, PayPal and other digital currency), UPI Apps, Aadhar-Enabled Payment Systems, BHIM App.	12	
IV	Security and Operational Aspects of E-Commerce E-Commerce security: meaning and Issues; technology solutions- encryption, security channels of communication, protecting networks, servers and clients. Operational Issues: complaints handling and building customer relationships.	12	
V	Security and legal aspects of E-Commerce: Threats in E- commerce, Cyber Laws- Relevant provisions of Information Technology Act 2000.	12	

<p>Practical Exercises: The learners are required to:</p> <ol style="list-style-type: none"> 1. Design a web page in Notepad and HTML. 2. Help others to learn the use of e-wallet, e-payment. 3. Prepare a report on the skills used by them to help others learn. 4. Design their own web page, highlighting their strengths, weaknesses, and prepare their CV. Use the link in their CV while applying for the job. 5. Use the internet banking facility to buy a product from any online web site. 6. Open internet banking account and operate it. 7. Create their own YouTube channel and post one video on awareness of cyber security and crime. 	
<p>Teaching Learning Process: Class discussions/ demonstrations, Powerpoint presentations, Class activities/ assignments etc.</p>	
<p>Suggested Readings: (Note: Learners are advised to use the latest edition of reading):</p> <ul style="list-style-type: none"> • Arora, S. <i>E-Commerce</i>. New Delhi: Taxmann. • Awad, E. M. <i>Electronic Commerce: From Vision to Fulfillment</i>. New Delhi: Pearson, UBS Publisher & Distributors. • Chhabra, T.N., Jain, H. C., and Jain, A. <i>An Introduction to HTML</i>. New Delhi: Dhanpat Rai & Co. • Gupta, P., ed. <i>E-Commerce In India: Economic And Legal Perspectives</i>. New Delhi: Sage Publications. • Joseph, P.T., S.J. <i>E-Commerce: An Indian Perspective</i>, 6th ed. PHI Learning • Loudon, K. C. and Traver, C. G. <i>E-commerce: Business, Technology and Society</i>. Noida, India: Pearson Education. • Madan, S. <i>E-Commerce</i>. India: Scholar Tech Press. • Mathur, S., ed. <i>E-Commerce</i>. New Delhi: Pinnac eLearning. 	
<p>Suggested Continuous Evaluation Methods: Assignment, Internal, Quiz, PPT presentation, External Examination etc.</p>	
<p>Suggested equivalent online courses: Suggestive digital platforms web links - ePG-Pathshala, IGNOU & UPRTOU online study material SVAYAM Portal http://heecontent.upsdc.gov.in/Home.aspx</p>	

Programme: B.Com. (Honours/ Honours with Research)		Year: Second	Semester: III
Subject: COMMERCE			
Course Code: SEC - 3.1	Course Title: Advanced Spreadsheets Application in Commerce and Business		(Theory)
Course Outcomes: The purpose of this course is to empower students to comprehend and proficiently utilize robust spreadsheet tools for managing and manipulating extensive datasets derived from business transactions. Additionally, it aims to instruct students on employing spreadsheet utilities for informed business decision-making, automating repetitive tasks, and presenting complex information in a professional manner. Ultimately, the course is designed to prepare learners for industry challenges and make them industry-ready.			
Learning Outcomes: Upon finishing the course, learners will possess the ability to:			
<ul style="list-style-type: none">• scrutinize extensive data generated from business transactions employing advanced spreadsheet tools.• analyze and present data through tables, pivot tables, pivot charts, and dashboards.• address intricate business problems using a variety of functions.• assess Excel add-ins for constraint optimization, summarization, and forecasting.• apply advanced spreadsheet skills to solve diverse real-life problems.			
Credits: 2			Skill Enhancement Course
Max. Marks: 40+60 (Internal + External)			Min. Passing Marks:
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-1-0			
Unit	Topics		No. of Lectures = 30
I	Spreadsheet Basics Spreadsheet concepts, managing worksheets; Formatting cells, Conditional formatting, entering data; Editing, Printing and Protecting worksheets; Handling operators in formula, Project involving multiple spreadsheets; Working with Multiple worksheets; controlling worksheet views; Cell Referencing and Naming of cells and cell ranges.		6
II	Data Handling Sorting, multilayer sorting; data validation; find and replace; paste special; identifying missing values, Filter and advanced filter; Conditional Formatting; Tabulation; flash-fill; Graphical Representation using charts, Organizing Charts and graphs, advanced Charting Tools; identifying outliers; Formatting as table; pivot tables, pivot charts and dynamic dashboards.		6
III	Spreadsheet Functions, Data Analysis and Constraint Optimization Formulae vs functions; Cell formulae vs Array formulae; mathematical functions; Statistical functions; Financial functions; Logical functions; Date and Time functions; Lookup and reference: Hlookup, and Vlookup, Index and Match functions; Text functions and Error functions. What-if-analysis: Goal-seek, Data tables and Scenario manager; Data analysis ToolPak: Descriptive Statistics, moving averages, Histogram, Covariance,		6




	correlation and Regression analysis (only for projection); solver add-in.	
IV	Interactivity and Automation Recording Macros, Absolute and relative macros, editing macros, Use of spinner buttons and command buttons; Sub Procedure, Function Procedure (creating New Functions); Working with Loops: Do_while loop, For_Next loop; Creating User Forms: Message Box, Input Box; If_Then_Else.	6
V	Business Projects EMI calculation and Loan repayment schedule; Ratio Analysis; Payroll statements; Capital Budgeting; Constraint optimization problems, Assignment Problems, Depreciation Accounting; Graphical representation of stock price and return data; Frequency distribution and its statistical parameters; forecasting: stock prices, costs & revenues.	6
Teaching Learning Process: Class discussions/ demonstrations, Powerpoint presentations, Class activities/ assignments etc.		
Suggested Readings: (Note: Learners are advised to use the latest edition of reading): <ul style="list-style-type: none"> • Jain, H. C. & Tiwari, H. N. —Computer Applications in Business Taxmann, Delhi. • Mathur, S. & Jain, P. —Computer Applications in Business Galgotia Publishing Company. • Madan, S. —Computer Applications in Business Scholar Tech Press, Delhi. • Sharma, S.K. & Bansal, M. —Computer Applications in Business Taxmann, Delhi. • Walkenbach, J. —MS Excel 2016, Bible John Wiley & Sons, USA. • Winston, W. L. —MS Excel 2013, Data Analysis & Business Modeling Microsoft Press, USA. 		
Suggested Continuous Evaluation Methods: Assignment, Internal, Quiz, PPT presentation, External Examination etc.		
Suggested equivalent online courses: Suggestive digital platforms web links - ePG-Pathshala, IGNOU & UPRTOU online study material SVAYAM Portal http://heecontent.upsdc.gov.in/Home.aspx		




Programme: B.Com. (Honours/ Honours with Research)		Year: Second	Semester: IV
Subject: COMMERCE			
Course Code: DSC - 4.1	Course Title: Financial Management		(Theory)
Course Outcomes: The objective of teaching financial management to students aims to enable them to acquire knowledge of principles and practice of financial management.			
Learning outcomes:			
<ul style="list-style-type: none">Students should demonstrate a solid understanding of fundamental financial concepts, including time value of money, risk and return, valuation principles, financial markets and institutions, and financial statements analysis.Students should be able to analyze financial statements, interpret financial ratios, and assess the financial health and performance of organizations. This includes identifying strengths, weaknesses, opportunities, and threats based on financial data.Students should understand the various types of financial risk and learn how to identify, assess, and manage risks effectively.Students should develop an awareness of global financial markets, international business practices, and cultural differences that may impact financial decision making. This includes understanding foreign exchange markets, multinational corporations, and global economic trends.			
Credits: 4			Core Course
Max. Marks: 25+75 (Internal + External)			Min. Passing Marks:
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-1-0			
Unit	Topics		No. of Lectures = 60
I	Financial Management & Types of Financing Scope and objective of Financial Management: - Meaning and evolution of financial management; finance functions/finance decision; Importance, scope & Objective of Financial management, Relationship of Financial management with other Disciplines. Types of Financing & Time Value of Money: - Financial needs and sources of finance of a business; classification of financial sources, An overview of time value of money and risk and return.		12
II	Cost of Capital and Financing Decision Cost of Capital: Meaning and significance of Cost of Capital, Determination of cost of capital; Cost of Long-term Debt, preference share capital, Equity share capital & Retained earnings. Weighted average cost of capital; Marginal Cost of Capital. Capital Structure Decision: Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach). Determinants of Capital Structure.		12

	Leverages: Meaning and Types of Leverages; Operating Leverage, Financial Leverage & Combined Leverage.	
III	Capital Budgeting Decision Investment Decision: Capital Budgeting and its purpose; Types of Capital Investment Decisions; Basics principles for measuring Project Cash flows; Capital Budgeting techniques, Traditional or Non-Discounting Techniques; Discounting Techniques;	12
IV	Dividend Decision Dividend Decisions: Meaning & Form of Dividend, Significance of Dividend Policy; Relationship between Retained Earnings & Growth; Determinants of Dividend Decisions; Practical Considerations in Dividend Policy, Theories of Dividend.	12
V	Working Capital Decision Introduction to Working Capital Management: Meaning and Significance of Working Capital; Determinants & Management of Working Capital; Operating or Working Capital Cycle; Treasury and Cash management-meaning, management of cash, cash management models; Management of inventory, Management of receivables; Management of Payables.	12
Teaching Learning Process: Class discussions/ demonstrations, Powerpoint presentations, Class activities/ assignments etc.		
Suggested Readings: (Note: Learners are advised to use the latest edition of reading):		
<ul style="list-style-type: none"> • Financial management- D.K Goel, Shelly Goel, Avichal Publishing Company. • Financial management- Dr. S.P Gupta, SahityaBhawan Publications, Agra. • Financial management- Dr. S.K Sharma, Dr. RachanSareen, Sultan Chand & sons 		
Suggested Continuous Evaluation Methods: Assignment, Internal, Quiz, PPT presentation, External Examination etc.		
Suggested equivalent online courses: Suggestive digital platforms web links - ePG-Pathshala, IGNOU & UPRTOU online study material SVAYAM Portal http://heecontent.upsdc.gov.in/Home.aspx		




Programme: B.Com. (Honours/ Honours with Research)		Year: Second	Semester: IV
Subject: COMMERCE			
Course Code: DSC - 4.2	Course Title: Cost Accounting		(Theory)
Course Outcomes: The course is designed to foster comprehension among participants regarding modern cost principles and a logical perspective on cost systems and determination. Additionally, the course seeks to impart knowledge about diverse approaches to ascertaining costs in specific scenarios, with an emphasis on acquiring the capability to employ cost accounting information for informed decision-making.			
Learning Outcomes: After completion of the course, learners will be able to:			
<ul style="list-style-type: none">• Contrast costs across diverse industries utilizing methodologies such as job costing, process costing, contract costing, and service costing.• Calculate employee cost, evaluate employee productivity, and analyze employee turnover.• Identify the various constituents comprising the cost of production.• Categorize unit cost and total cost by formulating a comprehensive cost statement.• Students will learn how cost accounting information is developed and used for various purposes in different types of business entities.			
Credits: 4			Core Course
Max. Marks: 25+75 (Internal + External)			Min. Passing Marks:
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-1-0			
Unit	Topics	No. of Lectures = 60	
I	Introduction Meaning, scope, objectives and advantages of cost accounting; Difference between financial and cost accounting. Cost concepts and classifications, Overview of elements of cost and preparation of Cost Sheet for manufacturing sector. Role of a cost accountant in an organization. Cost Accounting Standards (CAS – 4 on Cost of Production / Acquisition / Supply of Goods / Provision of Services) and (CAS – 22 on Manufacturing Cost) as amended from time to time.	12	
II	Elements of Cost : Material and Employee Cost Materials: Accounting and control of purchases, storage and issue of materials. Techniques of inventory control, Periodic and perpetual systems of maintaining inventory records, an overview of methods of pricing of materials issues — FIFO, LIFO and Weighted Average price method, Valuation of materials as per CAS – 6 on Material Cost, Accounting treatment of losses— Wastage, scrap, spoilage and defectives Employee (Labour) Cost: Accounting and Control of employee cost. Time-keeping and time-booking. Employee turnover: meaning, methods of measurement and accounting treatment. Concept and treatment of idle time and overtime. Methods of wage payment and Incentive schemes- Halsey, Rowan,	12	



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	Taylor's differential piece wage.	
III	Elements of Cost: Overheads Classification, allocation, apportionment and absorption of overheads, Under and over- absorption of overheads; Capacity Levels and Costs; Treatments of certain items in costing like interest and financing charges, packing expenses, bad debts, research and development costs.	12
IV	Methods of Costing Job costing, Contract costing, Process costing (including process losses, valuation of work-in-progress). Service costing (only transport)	12
V	Cost Accounting Book-Keeping Systems An overview of integral and non-integral systems; Reconciliation of cost accounting profit with financial profits.	12
Teaching Learning Process: Class discussions/ demonstrations, Powerpoint presentations, Class activities/ assignments etc.		
Suggested Readings: (Note: Learners are advised to use the latest edition of reading): <ul style="list-style-type: none"> • Maheshwari, S. N., Maheshwari, S. K., Mittal, S.N. <i>Cost Accounting: Principles & Practice</i> • Arora, M.N. <i>Cost Accounting-principles and practice</i>, Vikas Publishing House. • Alex-Cost Accounting (Pearson) • Khan and Jain – <i>Management Accounting</i> (Tata McGraw-Hill, 2006) • Tulsian P.C. <i>Cost Accounting</i>, S.Chand 		
Suggested Continuous Evaluation Methods: Assignment, Internal, Quiz, PPT presentation, External Examination etc.		
Suggested equivalent online courses: Suggestive digital platforms web links - ePG-Pathshala, IGNOU & UPRTOU online study material SVAYAM Portal http://heecontent.upsdc.gov.in/Home.aspx		



Programme: B.Com. (Honours/ Honours with Research)		Year: Second	Semester: IV
Subject: COMMERCE			
Course Code: DSC - 4.3		Course Title: Auditing	(Theory)
Course Outcomes: The course aims to provide the basic knowledge of auditing concepts, principles, procedures, and techniques in accordance with current legal requirements.			
Learning Outcomes: After completion of the course, learners will be able to:			
<ul style="list-style-type: none">• Understanding the basic concepts of auditing and acquaint with latest developments in the area of auditing.• Describe the need of auditing and the role of auditors.• Demonstrates the principles, procedures and techniques of auditing.• Interpret the contents of audit reports.• Analyses the provisions of Companies Act, 2013 relating to auditor and auditing.			
Credits: 4			Core Course
Max. Marks: 25+75 (Internal + External)			Min. Passing Marks:
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-1-0			
Unit	Topics		No. of Lectures = 60
I	Introduction Meaning and objectives of auditing; nature and scope of auditing; basic principles and techniques of auditing; Classification of audit; Audit in computerized environment.		12
II	Internal Control and Audit Procedures Audit planning and documentation; audit evidence; audit sampling, internal check, internal control, and internal audit.		12
III	Vouching and Verification Vouching – Meaning and objectives; Procedure of Vouching; Vouching of Cash and Bank, Purchase and Sales; Verification of Assets and Liabilities; Inventory Valuation.		12
IV	Company Auditors Qualifications and disqualifications; appointment and rotation, removal, remuneration, rights, powers, duties and liabilities of Auditors.		12
V	Audit Report and Special Audit Contents and types of audit report, Qualified and Unqualified report; National Financial Reporting Authority. Nature and Significance of cost audit, forensic audit, tax audit and management audit. Auding in Banking and Insurance company.		12
Teaching Learning Process: Class discussions/ demonstrations, Powerpoint presentations, Class activities/ assignments etc.			

Suggested Readings: (Note: Learners are advised to use the latest edition of reading):

- Ainapure, V., & Ainapure, M. Auditing & Assurance. Delhi: PHI Learning.
- Garg, P. Auditing & Assurance. Delhi: Taxmann Publication.
- Kumar, R., & Sharma, V. Auditing Principles and Practice. Delhi: PHI Learning.
- Roy(2019). Auditing & Assurance. Oxford University Press
- Singh A. K., & Gupta, L. Auditing Theory and Practice. Galgotia Publishing
- Kamal, G. Contemporary Auditing. Delhi: Tata Mcgraw Hill Publishing Company.
- Tandon, B. N., Sudharsnam, S., & Sundharabahu, S. A. Hand book on Practical Auditing. New Delhi: S. Chand Publishing.

Suggested Continuous Evaluation Methods: Assignment, Internal, Quiz, PPT presentation, External Examination etc.

Suggested equivalent online courses: Suggestive digital platforms web links - ePG-Pathshala, IGNOU & UPRTOU online study material SVAYAM Portal <http://heecontent.upsdc.gov.in/Home.aspx>



Programme: B.Com. (Honours/ Honours with Research)		Year: Second	Semester: IV
Subject: COMMERCE			
Course Code: DSE - 4.1	Course Title: Business Environment		(Theory)
Course Outcomes: The basic objective of the course is to develop understanding and provide knowledge about business environment to the students and to provide basic understanding on the concepts of business environment and to enable them to realize the impact of environment on business.			
Learning Outcomes: After completion of the course, learners will be able to:			
<ul style="list-style-type: none">• understand the dynamics of the environment which surrounds the business.• understand the various factors like economic, industrial, social, cultural factors that affect the business.• know about various national and international organizations that have an impact on the international trade• Analyze the relationships between Government and business and understand the political, economic, legal and social policies of the country.• Analyze current economic conditions in developing emerging markets, and evaluate present and future opportunities.• Gain knowledge about the operation of different institutions in international business environment.			
Credits: 4			Elective Course
Max. Marks: 25+75 (Internal + External)			Min. Passing Marks:
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-1-0			
Unit	Topics		No. of Lectures = 60
I	Introduction Concepts, components and significance of business environment, types of business environment, coping with environmental changes; environmental analysis.		12
II	Economic Environment Components of economic environment; economic systems and its types; A brief profile of Indian Financial System, RBI, commercial banking, financial institutions, Stock exchange and SEBI; Economic Planning; Monetary and Fiscal Policy; regional imbalance; privatization; Devaluation; Trade Agreements- Bilateral and Multilateral Agreement.		12
III	Industrial Environment Role of government in Business, Role of Public sector, Private sector, Joint sector and Co-operative sector in India, Pattern of Industrial Development in India.		12
IV	Socio-Cultural Environment Nature of Indian society and ethos, Social interest, Social and Cultural factors, Business ethics, Business and Culture, Social responsibility of business.		12

V	International Environment Concept and rationale of globalization of Indian Business, Foreign Direct Investment, Important Provisions of FEMA, Multinationals and Indian Business. International Economic Institution – GATT, WTO, IMF, World Bank, SAARC etc.	12
Teaching Learning Process: Class discussions/ demonstrations, Powerpoint presentations, Class activities/ assignments etc.		
Suggested Readings: (Note: Learners are advised to use the latest edition of reading): <ul style="list-style-type: none"> • Business Environment: Text and Cases, PAUL, Mc Graw Hill Education, 3rd Ed. • Business Environment ---Francis Cherunilam, Himalaya Publishing House • V. Neelamegam - Business Environment (Vrinda Publications, 2nd edition) • Business Environment – C.B. Gupta 		
Suggested Continuous Evaluation Methods: Assignment, Internal, Quiz, PPT presentation, External Examination etc.		
Suggested equivalent online courses: Suggestive digital platforms web links - ePG-Pathshala, IGNOU & UPRTOU online study material SVAYAM Portal http://heecontent.upsdc.gov.in/Home.aspx		




Programme: B.Com. (Honours/ Honours with Research)		Year: Second	Semester: IV
Subject: COMMERCE			
Course Code: DSE - 4.2		Course Title: Business Communication	(Theory)
Course Outcomes: To acquire skills in reading, writing, comprehension and communication, and also to use electronic media for business communication. Learning outcomes: After completion of the course, learners will be able to: <ul style="list-style-type: none"> Analyze the importance of communication in management. Interpret the need for effective listening. Understand the basics of types and levels of communication Analyze the role and importance of report writing and Interviews Understanding the new tools and modern form of communication 			
Credits: 4			Elective Course
Max. Marks: 25+75 (Internal + External)			Min. Passing Marks:
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-1-0			
Unit	Topics	No. of Lectures = 60	
I	Introduction: Nature, process and importance of communication, Types of communication (verbal & Non-verbal), Different forms of Communication, Barriers to communication – Linguistic barriers, psychological barriers, Interpersonal barriers, cultural barriers, physical barriers, organizational barriers.	12	
II	Business Correspondence: Letter writing, Presentation, Inviting quotations, Sending Quotations, Placing Orders, Inviting tenders, Sales letters, Claim & adjustment letters and social correspondence, Memorandum, Inter-Office Memo, Notices, Agenda, Minutes, Job application letter, preparing the Resume.	12	
III	Report Writing: Types of Report, Basic format of Report, Identify the steps of report writing, Write a report meeting the format requirements, determine the process of writing a report, Importance of including, visuals such as tables, diagrams and charts in writing a report, Apply citation rule (APA style documentation) in Reports.	12	
IV	Business language, Presentation & Interview skills: Importance of Business language. Vocabulary words often confused, Words often mis-spelt, Common errors in English. Oral Presentation Importance, Characteristics, Presentation Plan, Power-Point presentation, Visual-aids Interviews: Nature and types of Interview, Questions, Verbal and non-verbal aspects of Interview, Tips for effective Interview.	12	
V	Technology and Business Communication: Role, effects and advantages of technology in Business Communication like E-mail, text messages, Instant messaging and Modern techniques like Video conferencing, Social networking, Strategic importance of Communication.	12	

Teaching Learning Process: Class discussions/ demonstrations, Powerpoint presentations, Class activities/ assignments etc.

Suggested Readings: (Note: Learners are advised to use the latest edition of reading):

- CB Gupta, Business Communication, Sultan Chand and sons.
- R.C Bhatia (2008), Business Communication, Ane Books Pvt Ltd, New Delhi.
- Bovee and Thill, Business Communication today, Pearson Education.
- Kaul. A, effective Business Communication, @nd ed. PHI learning.
- N. Gupta and K. Jain, Business Communication, SahityaBhawan Publications, Agra

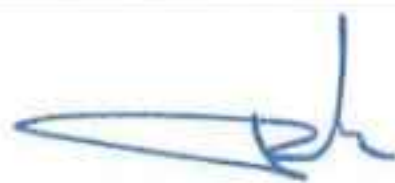
Suggested Continuous Evaluation Methods: Assignment, Internal, Quiz, PPT presentation, External Examination etc.

Suggested equivalent online courses: Suggestive digital platforms web links - ePG-Pathshala, IGNOU & UPRTOU online study material SVAYAM Portal <http://heecontent.upsdc.gov.in/Home.aspx>

The block contains two handwritten elements in blue ink. On the left is a stylized signature. On the right is a circular stamp containing a signature and the word 'New' written next to it.

Programme: B.Com. (Honours/ Honours with Research)		Year: Second	Semester: IV
Subject: COMMERCE			
Course Code: GEC - 4.1		Course Title: Personal Financial Planning	(Theory)
<p>Course Outcomes: The objective of teaching personal financial planning as a subject is to equip individuals with the knowledge, skills, and attitudes necessary to effectively manage their finances throughout their lives.</p> <p>Learning Outcomes:-</p> <ul style="list-style-type: none"> • Students will demonstrate an understanding of key financial concepts, such as budgeting, saving, investing, debt management, and risk management. • Students will be able to create and analyze personal budgets, including identifying sources of income, categorizing expenses, and making adjustments to achieve financial goals. • Students will be able to apply critical thinking and decision-making skills to analyze financial situations, evaluate options, and make informed choices based on their goals and values. • Students will understand how economic factors, such as inflation, interest rates, and economic cycles, can impact personal financial decisions and planning. • Students will be prepared to navigate various life transitions that have financial implications, such as starting a career, getting married, buying a home, having children, and planning for retirement. 			
Credits: 4			General Elective Course
Max. Marks: 25+75 (Internal + External)			Min. Passing Marks:
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-1-0			
Unit	Topics	No. of Lectures = 60	
I	Introduction to Financial Planning: Financial goals, steps in financial planning, budgeting incomes and payments, time value of money. Introduction to savings, benefits of savings, management of spending & financial discipline, Setting alerts and maintaining sufficient funds for fixed commitments.	12	
II	Investment Planning: Process and objectives of investment, concept and measurement of return & risk for various asset classes, measurement of portfolio risk and return, diversification & portfolio formation. Gold bond; Real estate; Investment in green field and brown field Projects; Investment in fixed income instruments, financial derivatives & commodity market in India. Mutual fund schemes; International investment avenues. Currency derivatives and digital currency.	12	
III	Personal Tax Planning: Tax structure in India for personal taxation, Scope of personal tax planning, exemptions and deductions available to individuals under different heads of income and gross total income. Comparison of benefits - Special provision u/s 115 BAC vis-à-vis General provisions of the Income-tax Act, 1961, tax avoidance versus tax evasion.	12	
IV	Insurance Planning: Need for insurance. Life insurance, health insurance, property insurance, credit life insurance and professional liability insurance	12	

V	Retirement Benefits Planning: Retirement planning goals, process of retirement planning, Pension plans available in India, Reverse mortgage, Estate planning.	12
Teaching Learning Process: Class discussions/ demonstrations, Powerpoint presentations, Class activities/ assignments etc.		
Suggested Readings: (Note: Learners are advised to use the latest edition of reading): <ul style="list-style-type: none"> • Halan, M. —Let's Talk Money: You've Worked Hard for It, Now Make It Work for You! HarperCollins Publishers, New York. • Madura, J. —Personal Finance! Pearson. • Indian Institute of Banking & Finance. —Introduction to Financial Planning! Taxmann Publication, New Delhi. • Keown A.J. —Personal Finance! Pearson, New York. • Pandit, A. —The Only Financial Planning Book that You Will Ever Need! Network 18 Publications Ltd., Mumbai. • Sinha, M. —Financial Planning: A Ready Reckoner! McGraw Hill Education, New York. • Tripathi, V. —Fundamentals of Investment! Taxmann Publication, New Delhi 		
Suggested Continuous Evaluation Methods: Assignment, Internal, Quiz, PPT presentation, External Examination etc.		
Suggested equivalent online courses: Suggestive digital platforms web links - ePG-Pathshala, IGNOU & UPRTOU online study material SVAYAM Portal http://heecontent.upsdc.gov.in/Home.aspx		




Programme: B.Com. (Honours/ Honours with Research)		Year: Second	Semester: IV
Subject: COMMERCE			
Course Code: GEC - 4.2		Course Title: Fundamentals of Financial Technology	(Theory)
Course Outcomes: To introduce students to the fundamentals of Fintech and its role in investment management; and to explore various Fintech innovations and their applications in investment processes; and analyze the impact of Fintech on traditional investment practices and industry dynamics. Learning Outcomes: <ol style="list-style-type: none"> 1. Students will demonstrate an understanding of key Fintech concepts, including robo-advisors, algorithmic trading, block chain, and be able to articulate their significance in the investment industry. 2. Students will be able to identify and describe various Fintech innovations and their applications in investment processes, such as automated investing, quantitative trading, and block chain-based assets. 3. Students will be prepared for further study and professional development in the rapidly evolving field of Fintech and investment 			
Credits: 4			General Elective Course
Max. Marks: 25+75 (Internal + External)			Min. Passing Marks:
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-1-0			
Unit	Topics	No. of Lectures = 60	
I	Foundation of Fintech in Investment Introduction to Fintech and Investment, Definition and scope of Fintech, Evolution of Fintech in investment management, Challenges and opportunities in the Fintech landscape	12	
II	Robo-Advisors and Automated Investing Understanding robo-advisors and their role in investment advisory, Benefits and limitations of automated investing platforms, Case studies of prominent robo-advisor platforms	12	
III	Algorithmic Trading and Quantitative Investing Introduction to algorithmic trading and quantitative investment strategies, Use of machine learning and data analytics in investment decision-making, Algorithmic trading platforms and tools	12	
IV	Blockchain and Crypto currencies Basics of blockchain technology and its applications in finance, Overview of crypto currencies and digital assets, types, Investment opportunities and risks associated with blockchain-based assets	12	
V	Regulatory Landscape and Ethical Considerations Regulatory frameworks governing Fintech in investment management, Compliance requirements and challenges for Fintech firms. Ethical considerations in Fintech adoption and investment practices	12	

<p>Teaching Learning Process: Class discussions/ demonstrations, Powerpoint presentations, Class activities/ assignments etc.</p>
<p>Suggested Readings: (Note: Learners are advised to use the latest edition of reading):</p> <ul style="list-style-type: none"> • Fintech: The Beginner's Guide to Financial Technology in India by Praveen Hari, JanakiramanMurugavel Published by Notion Press • Fintech: Financial Technology Beginner's Guide - Learn Everything About Fintech by James Fahl Published by Independently published • Fintech in India by VinishKathuria Published by Sage Publications Pvt. Ltd. • Fintech: The Advent of a New Financial Ecosystem in India by Debashish Nandy, Sourav Roy Published by Notion Press
<p>Suggested Continuous Evaluation Methods: Assignment, Internal, Quiz, PPT presentation, External Examination etc.</p>
<p>Suggested equivalent online courses: Suggestive digital platforms web links - ePG-Pathshala, IGNOU & UPRTOU online study material SVAYAM Portal http://heecontent.upsdc.gov.in/Home.aspx</p>



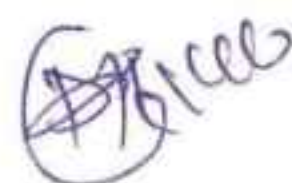

Programme: B.Com. (Honours/ Honours with Research)		Year: Second	Semester: IV
Subject: COMMERCE			
Course Code: SEC - 4.1		Course Title: Data Visualization	(Theory)
Course Outcomes: The course assists students in acquiring the skills to visualize data and provides practical experience in creating visual representations of financial data.			
Learning Outcomes: Upon finishing the course, Learners will have the capability to:			
<ul style="list-style-type: none">• learn the process of constructing impactful visualizations and dashboards.• explore the creation of sophisticated visualizations that elucidate complex financial data with clarity and style.• analyze data and interpret the obtained results.• export and share dashboards and visualizations effectively.• Students will be able to do analyze and present data with various statistical tool.			
Credits: 2			Skill Enhancement Course
Max. Marks: 40+60 (Internal + External)			Min. Passing Marks:
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 2-0-2			
Unit	Topics		No. of Lectures = 30
I	Introduction Concept of data visualisation, Significance and role, Functions of data analyst, Types of charts, Selecting an appropriate visualisation based on the data.		6
II	Unit 2: Data Visualisation using Spreadsheet Data visualisations using Conditional Formatting, Sparklines and Number Formats, Charts - line charts, pie charts, scatter charts, area charts, column and bar charts, histogram. Specialized Charts: hierarchical charts, waterfall, funnel, stock charts and combo charts.		6
III	Unit 3: Creating Visualisation and Dashboard using Spreadsheet Working with pivot tables and charts, Slicer, Timeline, Power Query, Power Pivot, Power View, Power Map.		6
IV	Financial Data Analysis using Power BI Introduction to Power BI, Possible Data Sources, Cleansing, Transforming and Loading Data, Add Columns, Remove Columns, Split and Rename column and Change data types, Merge data, Append data, Create report and Power BI Dashboard using visualisation controls, Publish report and export it to PDF.		6
V	Working with Tableau Public Introduction, Loading the Data and Preparing the Sheets, Bar and Line Combination Chart, Horizontal Bars Chart, Candlesticks and stock markets, Creating the Tableau Dashboard, and Adding a Brand Filter and Interpretation.		6
Teaching Learning Process: Class discussions/ demonstrations, Powerpoint presentations, Class activities/ assignments etc.			

Suggested Readings: (Note: Learners are advised to use the latest edition of reading):

- Alberto Ferrari, Marco Russo, (2017) Analyzing Data with Microsoft Power BI and Power Pivot for Excel, PHI.
- Brett Powell, (2017), Microsoft Power BI Cookbook, Packt Publishing Limited.
- Loma Brown, (2020) Tableau Desktop Cookbook, O'Reilly Media.
- Ryan Sleeper, Practical Tableau, O'Reilly Media.

Suggested Continuous Evaluation Methods: Assignment, Internal, Quiz, PPT presentation, External Examination etc.

Suggested equivalent online courses: Suggestive digital platforms web links - ePG-Pathshala, IGNOU & UPRTOU online study material SVAYAM Portal <http://heecontent.upsdc.gov.in/Home.aspx>



Programme : B.Com. (Honours/ Honours with Research)		Year: Second	Semester: IV
Subject: COMMERCE			
Course Code: VAC - 4.1		Course Title: Ancient Trade and Chanakya's Management	(Theory)
Course Outcomes: To enable the familiarize with the practices followed in trade and education systems during the ancient times, and familiarize the learners with the concepts of Chanakya's management principles			
Learning Outcomes-			
<ul style="list-style-type: none">• The learner will be able to explain the practices followed in ancient Indian trade• The learner will be able to Summarise the Chanakya's principles of management			
Credits: 2			Value Addition Course
Max. Marks: 25+75 (Internal + External)			Min. Passing Marks:
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-1-0			
Unit	Topics		No. of Lectures = 30
I	Indian Ethos in Ancient Times Indian Ethos: Meaning, Features, Need & History, Relevance, Principles Practiced by Indian Companies, Requisites, Elements, Role of Indian Ethos in Managerial Practices,		6
II	Gurukul System of Learning: Meaning, Features, Advantages, Disadvantages Modern System of Learning: Meanings, Features, Advantages, Disadvantages, Personal growth and Lessons from Ancient Indian Education System, Personality Development- Meaning, Determinants, Indian Ethos and Personality Development		6
III	Principles of Chanakya's Management Chanakya- Strategist, Philosopher, Economics, Ethics and values laid down by Chanakya.		6
IV	Chanakya's Concept of Leadership: Qualities of a leader, functions and role of a leader, motivation and communication, what a leader should not do, Identifying Potential Leaders, Decision Making, Advice to entrepreneurs, Turning Managers into leaders.		6
V	Employee Management: Recruitment Process, Training guidelines by Chanakya, Teamwork Management, Safety and Security, Selecting Right Managers. Organisational Planning, Time Management, Disaster Management, A concept of stable organization, Managing Multiple Project Seven Pillars of Business, Power Management at workplace, Art of punishment, Three Aspects of success		6
Teaching Learning Process: Class discussions/ demonstrations, Powerpoint presentations, Class activities/ assignments etc.			
Suggested Readings: (Note: Learners are advised to use the latest edition of reading):			
<ul style="list-style-type: none">• Moti Chandra, Trade and Trade routes in ancient India, Abhinav Publication, 1997			

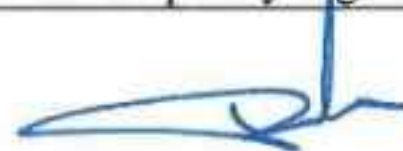
- Arunkumar Mishra, trading communities in ancient India, AnamikaPrakashan, 1992
- Radhakrishnan Pillai, 10 th Edition 2021, Corporate Chanakya, 2010
- Ashok R. Garde, Chanakya on Management, Jaico Publishing House, 2006
- CA Rajeev k Garg, Chanakya of Modern Business Governance & Time Management

Suggested Continuous Evaluation Methods: Assignment, Internal, Quiz, PPT presentation, External Examination etc.

Suggested equivalent online courses: Suggestive digital platforms web links - ePG-Pathshala, IGNOU & UPRTOU online study material SVAYAM Portal <http://heecontent.upsdc.gov.in/Home.aspx>



Programme: B.Com. (Honours/ Honours with Research)		Year: Third	Semester: V
Subject: COMMERCE			
Course Code: DSC - 5.1		Course Title: Income-Tax Law and Practice	(Theory)
Course Outcomes: The course aims to impart knowledge of law pertaining to levy of income tax in India. Learning outcomes: After completion of the course, learners will be able to: <ul style="list-style-type: none"> analyse the basic concepts of income tax and determine the residential status of different persons; compute income under the heads salaries 'and income from house property '; compute income under the heads profits and gains of business or profession 'and capital gains '; compute income under the head income from other sources 'and understand the provisions relating to income of other persons included in assessee's total income; and analyse various deductions and computation of total income and tax liability of individuals. 			
Credits: 6			Core Course
Max. Marks: 25+75 (Internal + External)			Min. Passing Marks:
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-1-0			
Unit	Topics	No. of Lectures = 60	
I	Basics and scope of total income- Introduction of income tax law: significant concepts including assessee, previous year, assessment year, procedure of calculation of total income. Residential status and scope of total income: -Residential status of individuals, HUF, Firms, AOPs and BOPs, Companies, Local authorities and artificial juridical persons, Scope of total income.	12	
II	Heads of income Salaries: Introductions, Basis of Charge, Salary, and profit in lieu of Salary, Deductions from the Salaries. Income from house Property: - Chargeability, composite rent, income from house property situated outside India, determination of annual value, deductions from annual value, Computation of Income from House Property for different categories of people; Inadmissible Deductions, Treatment of income from co-owned Property, Deemed Ownership. Profits or Gains of Business or Profession: Meaning of Business or Profession, Method of Accounting; Income chargeable under this head, Speculation Business, Computation of Profits and Gains, Admissible deductions, Inadmissible deductions, Profits chargeable to tax, Certain deductions to be made, Compulsory maintenance of Accounts, Special provisions for computing profits and gains of business on presumptive Basis; Computation of business income in cases where income is partly agriculture	12	




	<p>and partly business in nature.</p> <p>Capital gains: Introduction, Short term and long term Capital Assets, scope and year of chargeability, capital gains on buy back of shares or specified securities, Important definitions, Mode of computation of Capital Gains, cost of acquisition, cost of improvement, Computation of capital gains in case of- Depreciable assets, Market, slump sale; Advance money received, Exemption of capital gains, Tax on short term capitals gains in respects of equity/units of an equity oriented funds, Tax on long term capitals gains.</p> <p>Income From Other Sources: Introduction, Method of accounting, income chargeable under this head, applicable rate of tax in respect of winning from any online games, Deductions Allowable, Deductions not Allowable, Deemed income chargeable to tax.</p>	
III	<p>Income of other persons, Aggregation of Income, set offs, carry forward of losses.</p> <p>Income of other persons included in Assesses total income: Clubbing of income- An introduction; Income of other person includible in Assessee's total income, Income of other person includible in individual's total income, Cross transfer, conversion of self- acquired property into property of a Hindu Undivided Family, Income includes Loss.</p> <p>Aggregation of income, set off And Carry Forward of Losses: Aggregation of income, concept of set-off and carry forward of losses, inter source adjustment, inter head adjustment, carry forward and set off of loss from house property and business losses, Losses in speculation Business, Losses under the head Capital gains, Losses from the activity of owning and maintaining race horses, order of set-off of losses, submission of return of losses.</p>	12
IV	<p>Deductions, Tax deducted at Source, Tax Collection at Source:</p> <p>Deductions from gross total Income: General provisions, Deductions in respect of certain payments, Deductions in respect of certain incomes, Deductions in respect of other income, other deductions, Deductions under section 10AA.</p> <p>Advance tax, tax deductions at source and tax collection at source: Deduction of tax at source and advance payments, Direct payments, Deduction of tax at source, certificate of deduction of tax at a lower rate, No deductions in certain cases, Miscellaneous provisions, Advance payment of tax, Tax collection at source- Basic concept.</p>	12
V	<p>Computation of Total Income and Tax Liability:</p> <p>Provisions for filing return of income and self-assessment: - Computation of total income and tax liability of individuals (On-line filing of Returns of Income & TDS).</p>	12
<p>The learners are required to:</p> <ol style="list-style-type: none"> 1. discuss selected provisions of the Income-tax Act, 1961 from the official website of Government of India; 2. refer the Finance Act to learn about the amendments done in various provisions of the Income-tax Act, 1961; 		

Teaching Learning Process: Class discussions/ demonstrations, Powerpoint presentations, Class activities/ assignments etc.
Suggested Readings: (Note: Learners are advised to use the latest edition of reading): <ul style="list-style-type: none"> • Income tax laws- Dr. H.C. Mehrotra, Dr. S.P. Goyal ,SahityaBhawan Publications. • Income tax laws- Prof. Preeti Rani Mittal, Dr. Anshika Bansal, Sultan Chand & sons. • Income tax laws- Dr. Girish Ahuja, Dr. Ravi Gupta , Commercial Law Publications.
Suggested Continuous Evaluation Methods: Assignment, Internal, Quiz, PPT presentation, External Examination etc.
Suggested equivalent online courses: Suggestive digital platforms web links - ePG-Pathshala, IGNOU & UPRTOU online study material SVAYAM Portal http://heecontent.upsdc.gov.in/Home.aspx



Programme: B.Com. (Honours/ Honours with Research)		Year: Third	Semester: V
Subject: COMMERCE			
Course Code: DSC - 5.2		Course Title: Economic Laws	(Theory)
<p>Course Outcomes: To provide foundational knowledge of key legislative frameworks governing competition, banking, insurance, foreign exchange, and intellectual property in India.</p> <p>Learning Outcomes: After the completion of the course, the learners will be able to:</p> <ul style="list-style-type: none"> • Explain the objectives and scope of the Competition Act, 2002, and describe the role and powers of the Competition Commission of India. • Identify the legal definitions, rights, and government initiatives related to MSMEs under the MSMED Act, 2006. • Interpret the provisions of banking and insurance laws in India, including the Banking Regulation Act, Insurance Act, and the functions of RBI and IRDAI. • Analyse the key features and enforcement mechanisms under the FEMA, 1999, and the PMLA, 2002, with a focus on financial compliance and anti-money laundering measures. • Demonstrate understanding of Intellectual Property Rights (IPR) laws and their application in protecting innovation and business assets. • Evaluate the legal framework of the Information Technology Act, 2000, including provisions related to cybercrime, data privacy, and digital security. • Apply relevant legal provisions to hypothetical or real-world business scenarios, fostering sound legal reasoning and ethical decision-making. 			
Credits: 4			Core Course
Max. Marks: 25+75 (Internal + External)			Min. Passing Marks:
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-1-0			
Unit	Topics	No. of Lectures = 60	
I	The Competition Act 2002 & Specific Legal Provisions Related to MSME Sector Competition, Meaning, Objectives, Extent, and Applicability, Competition Commission of India; Definition Of MSME, Rights Available to MSME, Measures for Promotion of MSME under MSMED Act 2006.	12	
II	Laws and Regulations Related to Banking and Insurance Sector The Banking Regulation Act, 1949; Role of Reserve Bank of India, Security and Reconstruction of Financial Assets and Enforcement of Security Interest Act 2002. The Insurance Act, 1938, The Insurance Regulatory and Development Authority Act, 1999.	12	
III	The Foreign Exchange Management Act, 1999 and The Prevention of Money Laundering Act 2002. Special Provisions Related to FEMA 1999 And PMLA 2002	12	




IV	Intellectual Property Rights Laws The Trademarks Act 1999, Patents Act, 1970, The Designs Act 2000 Geographical Indications of Goods (Registration and Protection) Act 1999, Copyright Act 1957.	12
V	Laws And Regulations Related to Cyber Security and Data Privacy The Information Technology Act 2000 and Rules framed there under- Sensitive Personal Data Rules; Basic Principles of Data Privacy, Data, Privacy and Business Intelligence; Cybercrime/Cyber Frauds - Meaning, Remedies, and Penalties	12
Teaching Learning Process: Class discussions/ demonstrations, Powerpoint presentations, Class activities/ assignments etc.		
Suggested Readings: (Note: Learners are advised to use the latest edition of reading): <ul style="list-style-type: none"> • S.C. Tripathi – <i>The Competition Law in India: Policy, Issues, and Developments</i>, Central Law Publications • Avtar Singh – <i>Competition Law</i>, Eastern Book Company • Avtar Singh – <i>Law of Insurance</i>, Eastern Book Company • Tannan's Banking Law and Practice in India – M.L. Tannan, LexisNexis • K.C. Shekhar&LekshmyShekhar – <i>Banking Theory and Practice</i>, Vikas Publishing • Taxmann – <i>Law Relating to Prevention of Money Laundering Act</i> • P. Narayanan – <i>Intellectual Property Law</i>, Eastern Law House • S.R. Bhansali – <i>Information Technology Act with Cyber Laws</i>, University Book House • Vakul Sharma – <i>Information Technology Law and Practice</i>, Universal Law Publishing • Justice Yatindra Singh – <i>Cyber Laws</i>, Universal Law Publishing 		
Suggested Continuous Evaluation Methods: Assignment, Internal, Quiz, PPT presentation, External Examination etc.		
Suggested equivalent online courses: Suggestive digital platforms web links - ePG-Pathshala, IGNOU & UPRTOU online study material SVAYAM Portal http://heecontent.upsdc.gov.in/Home.aspx		




Programme: B.Com. (Honours/ Honours with Research)		Year: Third	Semester: V
Subject: COMMERCE			
Course Code: DSE - 5.1		Course Title: Investment Banking and Financial Services	(Theory)
Course Outcomes: The course is designed to equip students with the essential theoretical and conceptual knowledge of investment banking and financial services. Learning Outcomes: After completion of the course, students will be able to: <ol style="list-style-type: none"> 1. Investigate the operations of investment banking. 2. Outline the steps involved in issue management. 3. Interpret the dynamics of corporate restructuring. 4. Assess the intricacies of mergers and acquisitions. 5. Analyze the array of financial services offered in financial markets. 			
Credits: 4			Elective Course
Max. Marks: 25+75 (Internal + External)			Min. Passing Marks:
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-1-0			
Unit	Topics		No. of Lectures = 60
I	Investment Banking: Introduction: Concept, Importance; Commercial Banks vs. Investment banks; Functions of Investment Banks; Types of Investment banking operations; Investment Banking in India – Evolution, characteristics; Recent Developments and the way ahead; Structure of Investment Banks; SEBI guidelines for Merchant Bankers, Pre-issue and Post-issue regulatory framework.		12
II	Issue Management: Emergence and role of Capital markets, Types of Issue: Public Issue, Book building, Green Shoe option, Private placements, Preferential allotment, Rights Issue, Bonus Issue, Depository Receipts; Process of Issue Management; Lead Managers – Duties and responsibilities of Lead Managers; Underwriting- concept and types; Issue management intermediaries; De-mat account – Concept and importance; Depository System – NSDL, CDSL.		12
III	Financial Services -I: Leasing – Concept and types of leasing; Venture Capital – various steps in venture financing; Start-ups – Concept and financing; Mutual Funds - Role, Types of Mutual Funds; Pension Funds; Insurance- Classification, Principles of insurance; An Overview of Regulatory Framework – RBI, SEBI, IRDA, PFRDA.		12
IV	Financial Services -II: Banking products and services – Recent trends; Innovations in banking sector; NBFCs - Concept, Commercial Banks vs. NBFCs, Services provided by NBFCs; Housing Finance- Concept and Types, Housing Finance institutions; Credit Rating- Concept and significance, Credit Rating Agencies; Factoring and Forfaiting; Securitisation – concept, securitization as a funding mechanism; Financial Counselling; Portfolio		12

	management services.	
V	Mergers and Acquisitions: Process of M&A, Role of Investment Bankers in M&A; Rationale and considerations of M&A; Financial Evaluation of M&A; Valuation techniques – Comparable companies analysis, Precedent Transaction analysis, Discounted Cash Flow Analysis, Leveraged Buyouts; Takeover defenses; Corporate Restructuring – Methods of corporate restructuring; Challenges: Legal, ethical and governance issues in Investment Banking.	12
Teaching Learning Process: Class discussions/ demonstrations, Powerpoint presentations, Class activities/ assignments etc.		
Suggested Readings: (Note: Learners are advised to use the latest edition of reading): <ul style="list-style-type: none"> • Frederic S. Mishkin, Stanley G. Eakins. Financial Markets and Institutions, Pearson Education, New Delhi; 7th edition. • Gordon E.& Natarajan K. (2019). Financial Markets and Services. Himalaya Publishing House. • Khan M.Y. & Jain P.K.: Financial Services, Tata McGraw Hill. • Pratap, Giri S.: Investment Banking, McGraw Hill, 4th Edition. 		
Suggested Continuous Evaluation Methods: Assignment, Internal, Quiz, PPT presentation, External Examination etc.		
Suggested equivalent online courses: Suggestive digital platforms web links - ePG-Pathshala, IGNOU & UPRTOU online study material SVAYAM Portal http://heecontent.upsdc.gov.in/Home.aspx		




Programme: B.Com. (Honours/ Honours with Research)		Year: Third	Semester: V
Subject: COMMERCE			
Course Code: DSE - 5.2		Course Title: Advertising and Sales Management	(Theory)
Course Outcomes: The objective of this course is to provide basic knowledge of concepts, Principles, Tools and techniques of Advertising and Sales management in Marketing. Learning Outcomes: At the end of the course, learners should be able to: <ul style="list-style-type: none"> • To understand the nature, role, and importance of sales management and advertising in marketing strategy • To understand effective design and implementation of advertising strategies • To present a general understanding of content, structure, and appeal of advertisements • To understand ethical challenges related to responsible management of advertising and sales management. 			
Credits: 4			Elective Course
Max. Marks: 25+75 (Internal + External)			Min. Passing Marks:
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-1-0			
Unit	Topics	No. of Lectures = 60	
I	Sales Management: Concept, objective and functions, Importance and Limitations of Sales Management, Nature scope and Importance of Salesmanship, Classification of Salesmanship, Selling process and Theories of Selling.	12	
II	Sales Organization: Nature of Sales management position, Functions and Qualities of Sales Executives. Sales Organization: Purpose and types of Sales Organization, Steps involved in setting up Sales Organization, Factors determining the size of Sales Organization.	12	
III	Sales Force Management: Concept and functions of Salesman, Kinds of Salesman, Essential qualities of a successful Salesman, Recruitment and selection of salesman, Salesman's Training objectives and methods of Salesman training.	12	
IV	Compensating Salesman: Elements of Ideal compensation plan, Methods of compensation, Motivation to Salesman, Controlling the Sales personnel, Evaluation and Supervision.	12	
V	Advertising: Nature, concept, objectives and types of Advertising, Advertising Media- Important modes of Media and their merits and demerits. Advertising Budget- Factors determining the size of advertising budget, Methods of Advertising budget. Creation of Advertisement- concepts, feature and classification of Advertising Appeal, Advertising Copy and Layout, Role of Advertising Agency.	12	

Teaching Learning Process: Class discussions/ demonstrations, Powerpoint presentations, Class activities/ assignments etc.

Suggested Readings: (Note: Learners are advised to use the latest edition of reading):

- Donaldson B- Sales Management: Theory and Practice (Palgrave)
- Jobber David and Lancaster Geoff- Selling and Sales Management

Suggested Continuous Evaluation Methods: Assignment, Internal, Quiz, PPT presentation, External Examination etc.

Suggested equivalent online courses: Suggestive digital platforms web links - ePG-Pathshala, IGNOU & UPRTOU online study material SVAYAM Portal <http://heecontent.upsdc.gov.in/Home.aspx>



Programme: B.Com. (Honours/ Honours with Research)		Year: Third	Semester: V
Subject: COMMERCE			
Course Code: DSE - 5.3		Course Title: Team building and Leadership Development	(Theory)
<p>Course Outcomes: The course aims to familiarize the learner with emerging leadership theories and team building practices prevailing in Modern day Business organizations. The idea is to Clearly reflect the role of a leader in the growth of a business enterprise and holistic development of individuals into business leaders functioning with management principles and practices.</p> <p>Learning Outcomes: After completion of the course, learners will be able to:</p> <ul style="list-style-type: none"> • Understand the basics of Team Building and leadership skills and its levels along with its different functions. • Evaluate the various ways of planning, organizing and controlling the resources of business organizations. 			
Credits: 4			Elective Course
Max. Marks: 25+75 (Internal + External)			Min. Passing Marks:
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-1-0			
Unit	Topics		No. of Lectures = 60
I	Team Building Process Overview of team; Difference between Groups and Teams. Types of Teams- Problem-solving Teams, Self-Managed Teams, Cross-functional teams, Virtual Teams. Evaluating team performance, Goal Setting of Team, defining roles and Responsibility of team members; External and Internal factors affecting team building.		12
II	Leadership Meaning, Concepts and Myths about Leadership, Components of Leadership, importance. Leadership Skills – Basic Leadership Skills, Building Technical Competency, Advanced Leadership Skills, Building High Performance Teams. Leadership Skills, Historical Overview		12
III	Theories of Leadership Traditional Theories-Great Man Theory, Trait Theory, Behavioral Theories-Ohio Studies,Michigan Studies, Managerial Grid, Contingency theories-Fiedler's Theory, Hersey and Blanchard Situational Model, Path Goal Theory, Transformational Leadership, Transactional Leadership, Charismatic Leadership, Servant Leadership, Ethical Leadership.		12
IV	Leadership & Innovations Meaning, Audience analysis, Audience Engagement & Leadership, Influencing through Leadership, Leadership in Academic Life, Corporate Space, Public Life, Social Leadership and Political Leadership. Contemporary Leaders: Cases on contemporary leaders like Narendra Modi, IndraNooyi, Ratan Tata, Narayan		12

	Murthy	
V	E Leadership Meaning, definition, need and significance especially pre covid, during covid and post covid, social media and leadership, Use of social media and video conferencing tools for electronically connecting the team and the leaders, e-leadership and collaborative tools. Use of technology in providing e-leadership.	12
Teaching Learning Process: Class discussions/ demonstrations, Powerpoint presentations, Class activities/ assignments etc.		
Suggested Readings: (Note: Learners are advised to use the latest edition of reading): <ul style="list-style-type: none"> • A Handbook of Leadership Styles. (2020). United Kingdom: Cambridge Scholars Publishing. • Chhabra, T. N. (2022). Business organisation and management. (2nd revised ed.). Delhi, India: Sun India Publications. • Day, D. V. (2014). The oxford handbook of leadership and organisations. (1st ed.). Oxford, New York, United States: Oxford University Press. • Griffin, R. W., Phillips, J. M., & Gully, S. M. (2017). Organisational Behavior: Managing People and Organisations. Cengage Learning. • Gupta, C. B. (2022). Business organisation & management. Delhi, India: Sun India Publication. EC (1267) - 25.08.2023 • Hughes, R. L., Ginnett, R., & Gordon, C. (2019). Leadership: enhancing the lessons of experience. (9th ed.). McGraw Hill Education. • Hersey, P. K., Blanchard, D., & Johnson, D. (2013). Management of Organisational Behavior: Leading Human Resources. Pearson Education. • Koontz, H., & Weihrich, H. (2012). Essentials of management: an international and leadership perspective. (9th ed.). McGraw Hill Education. • Mittal, R. (2015). Leadership: personal effectiveness and team building. (2nd ed.). Uttar Pradesh, India: Vikas Publishing House Pvt. Ltd. • Nooyi, I. K. (2021). My life in full: work, family, and our future. Penguin. • Northouse, P. (2018). Leadership: theory and practice. (8th ed.). California, United States: SAGE Publications Inc. • Robbins, S. P., Judge, T. A., & Vohra, N. (2018). Organisational behaviour. (18th ed.). Pearson. • Wang, X., Wei, X., Van Wart, M., McCarthy, A., Liu, C., Kim, S., & Ready, D. H. (2023). The role of E-leadership in ICT utilization: A project management perspective. Information Technology and Management, 24(2), 99-113. • Willink, J. (2020). Leadership strategy and tactics: field manual. New York, United States: Macmillan Publishers. 		
Suggested Continuous Evaluation Methods: Assignment, Internal, Quiz, PPT presentation, External Examination etc.		
Suggested equivalent online courses: Suggestive digital platforms web links - ePG-Pathshala, IGNOU & UPRTOU online study material SVAYAM Portal http://heecontent.upsdc.gov.in/Home.aspx		

Programme: B.Com. (Honours/ Honours with Research)		Year: Third	Semester: V
Subject: COMMERCE			
Course Code: GEC - 5.1		Course Title: Fundamentals of Human Resource Management	(Theory)
<p>Course Outcomes: The course aims to introduce learners with the techniques and principles to manage Human Resource by exposing them to the key concepts and for better performance in the workplace environment.</p> <p>Learning Outcomes: After completion of the course, learners will be able to:</p> <ul style="list-style-type: none"> • Examine the organisational human resource processes. • Compare job analysis, job description, and job design. • Evaluate the relevance and methods of training and development. • Categorise the requisite skills in performance appraisal and compensation of employees. • Stage simulation activities on work life balance. 			
Credits: 4			General Elective Course
Max. Marks: 25+75 (Internal + External)			Min. Passing Marks:
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-1-0			
Unit	Topics	No. of Lectures = 60	
I	Introduction to HRM Concept, functions and significance of HRM. Challenges of human resource management. Workforce diversity, employee empowerment, maintaining work life balance, and stress management, Downsizing.	12	
II	Human Resource Planning and Procurement Quantitative and qualitative dimensions of human resource planning; job analysis, job description and job specification. Recruitment: concept, sources and techniques. Selection: concept and process.	12	
III	Employee Training and Development Training: concept and methods; Apprenticeship, understudy, job rotation, vestibule training, case study, role playing, and sensitivity training. Development: In-basket, management games, conferences and seminars, coaching and mentoring, management development program	12	
IV	Performance Appraisal and Employee Compensation Performance appraisal: nature, objectives and process; Performance management; Methods of performance appraisal; Potential appraisal; Employee counselling; Job transfer and promotion. Compensation - Concept and policies, Base and supplementary compensation; Individual, group and organisation incentive plans; Fringe benefits; Performance linked compensation; Employee stock option; Pay band compensation system; Job evaluation.	12	
V	Employee Maintenance and Emerging issues in HRM	12	

	Employee health, welfare and safety; Social security; Employer-employee relations; Grievance handling and redressal; Industrial disputes: Causes and settlement machinery; Contemporary issues in HRM: Human Resource Information System (HRIS); HR Audit, emerging job opportunities, e-HRM, work life balance and work from home.	
Teaching Learning Process: Class discussions/ demonstrations, Powerpoint presentations, Class activities/ assignments etc.		
Suggested Readings: (Note: Learners are advised to use the latest edition of reading): <ul style="list-style-type: none"> ● Aswathappa, K. & Dash, S. (2021). Human Resource Management-Text and cases, Ninth Edition, Tata McGraw-Hill. ● Chhabra, T. N. & Chhabra, M. (2020). Human Resource Management. Delhi:Sun India Publications. ● Decenzo, D.A. ,& Robbins, S. P. (2009). Fundamental of Human Resource Management. New Jersey; Wiley. ● Dessler G. & VarrkeyB.(2020). Human Resource Management , Sixteenth Edition Pearson Paperback. ● French, W. L. (2006). Human Resource Management. Boston: Houghton Mifflin. ● Gupta, C. B. (2018). Human Resource Management. Delhi: Sultan Chand & Sons. ● Pattanayak. Human Resource Management, 6th ed. PHI learning ● Prasad, L.M. (2018). Human Resource Management, Delhi: Sultan Chand & Sons ● Rao, V. S. P. (2020). Human Resource Management. Delhi: Second edition, Taxmann's 		
Suggested Continuous Evaluation Methods: Assignment, Internal, Quiz, PPT presentation, External Examination etc.		
Suggested equivalent online courses: Suggestive digital platforms web links - ePG-Pathshala, IGNOU & UPRTOU online study material SVAYAM Portal http://heecontent.upsdc.gov.in/Home.aspx		




Programme: B.Com. (Honours/ Honours with Research)		Year: Third	Semester: V
Subject: COMMERCE			
Course Code: GEC - 5.2		Course Title: Digital Marketing	(Theory)
<p>Course Outcomes: The course aims to provide knowledge regarding the concepts, tools, techniques and relevance of digital marketing in the current scenario. It also enables the learners to learn the practical application of the Digital Marketing tools and the ethical and legal issues involved therein.</p> <p>Learning Outcomes: After completion of course, learners will be able to:</p> <p>Identify and assess the impact of digital technology in transforming the business environment and also the customer journey.</p> <ul style="list-style-type: none"> • Understand the Digital Marketing Landscape • describe the functioning of the digital marketers and how it is different than the traditional marketing practices • explain the significance of digital marketing tools, such as, SEO, Social media platforms, Online advertising, Blogging etc. • gather knowledge about the ethical considerations and the regulatory framework of digital marketing in India 			
Credits: 4			General Elective Course
Max. Marks: 25+75 (Internal + External)			Min. Passing Marks:
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-1-0			
Unit	Topics	No. of Lectures = 60	
I	Introduction Concept, Scope and Importance of Digital Marketing, Traditional Marketing vs Digital Marketing, Challenges and opportunities for Digital Marketers, Digital Marketing landscape: an overview of Indian Markets.	12	
II	Digital Marketing Management Digital marketing-mix, Segmentation, Targeting, Differentiation and Positioning: Concept, Levels, and strategies in digital environment, Digital Technology and Customer Relationship Management, Digital Consumers and their Buying Decision process.	12	
III	Digital Marketing Presence Concept and role of Internet in Marketing, Online marketing Domains, The P.O.E.S.M. Framework, Website design and domain name branding, Search Engine Optimization stages, Types of traffic, Online Advertising: Types, formats, requisites of a good online advertisement, Email marketing: types and strategies.	12	
IV	Interactive Marketing Interactive Marketing: Concept and options, Social media marketing: concept and tools, Online Communities and Social networks, Blogging: types and role, Video marketing: tools and techniques, Mobile marketing tools, PPC	12	

	marketing, Payment options and Gateways.	
V	Ethical and Legal Issues Ethical Issues and Legal Challenges in digital marketing, Regulatory framework for digital marketing in India.	12
Teaching Learning Process: Class discussions/ demonstrations, Powerpoint presentations, Class activities/ assignments etc.		
Suggested Readings: (Note: Learners are advised to use the latest edition of reading): <ul style="list-style-type: none"> • AhujaV (2015).Digital Marketing. Oxford University Press. • Chaffey, D., Chadwick, F.E., Johnson, K., & Mayer, R. (2008). Internet Marketing: Strategy, Implementation and Practice. New Jersey: Pearson Hall. • Charlesworth,A.(2018).Digital Marketing: A Practical Approach. Abingdon: Routledge. • Frost, R. D., Fox, A., & Strauss, J. (2018). E-Marketing. Abingdon: Routledge. • Gay, R., Charlesworth, A., &Esen, R. (2007). Online Marketing: A Customer Led Approach. • Gupta,S.(2018). Digital Marketing. Delhi: Tata McGraw Hill Education. • Kapoor, N. (2021). Concept Building Approach to Digital Marketing. Delhi: Cengage Learning India Pvt. Ltd. • Kotler, P., Kartajaya, H., & Setiawan, I. (2017). Digital Marketing: 4.0 Moving from Traditional to Digital. New Jersey: John Wiley & Sons. • MaityM(2022). Digital Marketing.Oxford University Press. • Mathur,V.&Arora,S. Digital Marketing PHI Learning • Ryan, D.. & Calvin, J. (2016). Understanding Digital Marketing: Marketing Strategies for Engaging the Digital Generation. London: Kogan Page. Oxford University Press. • Tasner,M.(2015).Marketing in the Moment: The Digital Marketing Guide to Generating More Sales and Reaching Your Customers First. London: Person. 		
Suggested Continuous Evaluation Methods: Assignment, Internal, Quiz, PPT presentation, External Examination etc.		
Suggested equivalent online courses: Suggestive digital platforms web links - ePG-Pathshala, IGNOU & UPRTOU online study material SVAYAM Portal http://heecontent.upsdc.gov.in/Home.aspx		

Programme: B.Com. (Honours/ Honours with Research)		Year: Third	Semester: VI
Subject: COMMERCE			
Course Code: DSC - 6.1		Course Title: Company Law	(Theory)
<p>Course Outcomes: The course aims to develop and comprehend business and its processes in accordance with the provisions of the companies Act, 2013 while analyzing case laws.</p> <p>Learning outcomes: After completion of the course the students will be able to learn-</p> <ul style="list-style-type: none"> • Basic and broad knowledge of provisions of the Companies Act 2013. • Awareness of Share Capital, Dividends, Accounts and Audit. • This course will provide better understanding of the different clauses of Company law which a business manager must know for better decision making. • Awareness about the statutory requirements in relation to memorandum of association, articles of association and prospectus. • Understanding about types of directors and their responsibilities. • Basic Knowledge about Administration of Company Laws (including NCLT). 			
Credits: 6			Core Course
Max. Marks: 25+75 (Internal + External)			Min. Passing Marks:
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-1-0			
Unit	Topics	No. of Lectures = 60	
I	Relevant section 1 to 22 Introduction to Companies Act, 2013; Important Definitions; Incorporation of a company and matters incidental thereto. Documents of company- Memorandum of Association (MOA) and Article of Association (AOA)	12	
II	Relevant section 23 to 87 Prospectus and Allotment of securities- Public offer & Private Placement; Share Capital & Debentures; acceptance of Deposits by Companies; Registration of charges.	12	
III	Relevant section 88 to 148 Management & Administration – Register of Members, Annual Returns, Meetings and types of meetings. Annual General Meeting, Extra – ordinary General Meeting; class meetings. Resolutions- Ordinary and special, Declarations and payment of Dividend; Accounts and Audit of companies.	12	
IV	Relevant section 149 to 195) & Relevant section 241 to 246 Directors Appointment & Qualification; Meeting of Board and its powers; rule of supremacy of majority. Rights of minority Prevention of oppression & Mismanagement	12	
V	Relevant section 270 to 365 Winding up – Modes of winding up, winding up by Tribunal, voluntary winding up and other legal provision relating to winding up. Liquidator and	12	

types of liquidators, official Liquidator.	
The learners are required to:	
Provisions of the Companies Act, 2013 and Amendments up to date	
Teaching Learning Process: Class discussions/ demonstrations, Powerpoint presentations, Class activities/ assignments etc.	
Suggested Readings: (Note: Learners are advised to use the latest edition of reading):	
<ul style="list-style-type: none"> ● Chadha R. & Chadha, S. Corporate Laws, Scholar Tech Press, Delhi. ● Das & Roy (2018). Company Laws. Oxford University Press ● Jagota, R. Corporate Laws. TaxmannPvt Ltd, Delhi. ● Kaur H. Company Law Kitab Mahal, Delhi ● Kapoor, N. D. (2022). Corporate Laws. Sultan Chand ● Kuchhal, M. C., Kuchhal, A. & Gupta, S., Modern Indian Company Law, Mahavir Publications. ● Maheshwari, S. N., Maheshwari, S. K. Elements of Corporate Laws. Himalaya Publishing House Pvt. Ltd. 	
Suggested Continuous Evaluation Methods: Assignment, Internal, Quiz, PPT presentation, External Examination etc.	
Suggested equivalent online courses: Suggestive digital platforms web links - ePG-Pathshala, IGNOU & UPRTOU online study material SVAYAM Portal http://heecontent.upsdc.gov.in/Home.aspx	




Programme: B.Com. (Honours/ Honours with Research)		Year: Third	Semester: VI
Subject: COMMERCE			
Course Code: DSC - 6.2	Course Title: Goods & Services Tax (GST) and Customs Law		(Theory)
Course Outcomes: The course aims to impart knowledge of principles and provisions of GST and Customs Law, the important legislation dealing with indirect tax system in India; and to enable the students to apply the same practically.			
Learning Outcomes: <ul style="list-style-type: none">• Students will gain a clear understanding of fundamental taxation concepts, including indirect taxes, tax incidence, tax bases, tax rates, and tax compliance.• Students will be familiar with the structure, principles, and implementation of GST in their country or region, including the registration process, tax calculation, filing procedures, and compliance requirements.• interpret the meaning of supply under GST law, differentiate between intra-state and inter-state supply, provisions related to place of supply, time of supply and compute the value of supply;• evaluate the utilization of input tax credit and the provisions of reverse charge mechanism;• analyse various returns under GST and payment of taxes; and• evaluate the concepts of Customs Act, various custom duties and computation of the assessable value for charging customs duty.			
Credits: 6			Core Course
Max. Marks: 25+75 (Internal + External)			Min. Passing Marks:
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-1-0			
Unit	Topics	No. of Lectures = 60	
I	GST- Framework & Exemptions <i>GST- An introduction including constitutional aspects:</i> Overview of Taxation system in India, Structure of GST (SGST, CGST, UTGST & IGST); Need for GST in India; Benefits of GST, Constitutional provisions. <i>Exemption from GST:</i> Power to grant exemption from Tax, goods exempt from tax, List of services exempt from Tax.	12	
II	Levy and Collection of GST <i>Supply under GST & Charges of GST:</i> Concept of supply, nature of supply; Composite & Mixed supply, Extent & commencement of GST law; Levy & Collection of CGST & IGST, Composition Levy. <i>Place, Time & Value of Supply:</i> Inter-state supply, Intra-state supply, Time of supply of Goods & Services, Value of Supply.	12	
III	Input Tax Credit & Registration <i>Input Tax Credit:</i> eligibility & conditions for taking input tax credit, credit in special circumstances; How ITC is utilized. <i>Registration:</i> Concept of taxable person, person liable for registration, Compulsory registration, Procedure & Amendment of registration, Cancellation	12	

	or Suspension of Registration & Revocation of Cancellation.	
IV	Tax Invoice, Returns & Payment of Tax <i>Tax invoice & Accounts & Records:</i> Tax invoice, Credit & Debit notes, E-Way Bills, Accounts & Other Records, Period of retention of accounts. Payment of Tax & Tax Deductions: - Payment of Tax, Interest & Penalty amounts, Transfer of Input Tax Credit; Tax deduction at source; Collection of tax at source. <i>Returns:</i> Furnishing of Returns, Due dates for Payment of Tax, Other Returns/Statements; Default/Delay in furnishing returns; Goods & Services Tax practitioners.	12
V	Custom Law <i>Custom law:</i> Basic concepts; Types of Custom Duties; Valuation.	12
Practical Exercises: The learners are required to: <ul style="list-style-type: none"> • discuss relevant provisions of the CGST Act, IGST Act, GST (Compensation to States) Act and Constitution (One Hundred and First Amendment) Act from the official website of Government of India; • refer relevant notifications and circulars from the official website of Government of India; • refer various offline utilities available on the official website of the Government of India; 		
Teaching Learning Process: Class discussions/ demonstrations, Powerpoint presentations, Class activities/ assignments etc.		
Suggested Readings: (Note: Learners are advised to use the latest edition of reading): <ul style="list-style-type: none"> • Indirect Taxes with GST- Dr. H.C. Mehrotra, Prof. V.P. Agarwal ,SahityaBhawan Publications. • Goods & Services Tax & Custom Law- Shiv Das & Sons. • GST & Custom Law- CA(Dr.) K.M. Bansal , Taxmann's • Ahuja, Girish and Gupta, Ravi, GST & Customs Law. Flair Publications Pvt. Ltd., Delhi. 		
Suggested Continuous Evaluation Methods: Assignment, Internal, Quiz, PPT presentation, External Examination etc.		
Suggested equivalent online courses: Suggestive digital platforms web links - ePG-Pathshala, IGNOU & UPRTOU online study material SVAYAM Portal http://heecontent.upsdc.gov.in/Home.aspx		



Programme: B.Com. (Honours/ Honours with Research)		Year: Third	Semester: VI
Subject: COMMERCE			
Course Code: DSE - 6.1		Course Title: Investing in Stock Markets	(Theory)
Course Outcomes: The course aims to familiarize the students with the skills required to operate in the stock market. Learning Outcomes: After completion of the course, learners will be able to: <ul style="list-style-type: none"> • Explain the basics of investing in the stock market, the investment environment as well as risk & return. • Analyze the Indian securities market including the derivatives market. • Examine the EIC (economic, industry and company) framework. • Conduct fundamental analysis. • Conduct technical analysis. • Analyze the mutual funds market. 			
Credits: 4			Elective Course
Max. Marks: 25+75 (Internal + External)			Min. Passing Marks:
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-1-0			
Unit	Topics	No. of Lectures = 60	
I	Basics of Investing Basics of investment & investment environment. Concept of risk and return, Risk and return trade-off, Types of investing and investors. Avenues of investments - Equity shares, Preference shares, Bonds & Debentures, Insurance schemes, Mutual funds, Index funds, ETF. Security markets - primary Market, secondary Market, and derivative market. Responsible Investment.	12	
II	Fundamental Analysis Top-down and bottom-up approaches, Analysis of international & domestic economic scenario, industry analysis, company analysis (quality of management, financial analysis: both annual and quarterly, income statement analysis, position statement analysis including key financial ratios, cash flow statement analysis, EBIT, capital gearing ratio, return on investment, return on equity, EPS and DPS analysis, Industry market ratios: operating profit ratio, net profit ratio, PE, PEG, price over sales, price over book value, dividend yield, earning yield, debt- equity ratio, etc). Understanding the shareholding pattern of the company.	12	
III	Technical Analysis Trading rules (credit balance theory, confidence index, filter rules, market breadth, advances vs declines) and charting (use of historic prices, simple moving average and MACD, basic and advanced interactive charts). Do 's & Don'ts of investing in markets.	12	
IV	Indian Stock Market	12	

	Primary Markets (IPO, FPO, Private placement, OFS), Secondary Markets (cash market and derivative market: Futures and Options), Market Participants: stock broker, investor, depositories, clearing house, stock exchanges. role of stock exchange, stock exchanges in india- BSE, NSE and MCX. Security market indices: Nifty, Sensex and sectoral indices, Sources of financial information. Trading in securities: Demat trading, types of orders, using brokerage and analyst recommendations.	
V	Unit 5: Investing in Mutual Funds Concept and background of mutual funds: advantages, disadvantages of investing in mutual funds, types of mutual funds- open-ended, close-ended, equity, debt, hybrid, index funds, exchange traded funds and money market funds. Factors affecting the choice of mutual funds. CRISIL mutual fund ranking and its usage. Calculation and use of Net Asset Value.	12
Note: Learners are advised to use the latest edition of suggested readings.		
Teaching Learning Process: Class discussions/ demonstrations, Powerpoint presentations, Class activities/ assignments etc.		
Suggested Readings: (Note: Learners are advised to use the latest edition of reading): <ul style="list-style-type: none"> • Chandra, P. —Investment Analysis and Portfolio Management Tata McGraw Hill Education, New Delhi. • Chaturvedi S., Kaur G., Singh A. & Kaur J. —Investing in Stock Markets Scholar Trust Press. • Kevin, S. —Security Analysis and Portfolio Management PHI Learning, Delhi. • Kumar V., Kumar N., and Sethi R. —Investing in Stock Markets Ane Books. • Pandian, P. —Security Analysis and Portfolio Management Vikas Publishing House, New Delhi. • Ranganatham, M., &Madhumathi, R. —Security Analysis and Portfolio Management Pearson Education, India. • Singh J.K. and Singh A.K. —Investing in Stock Markets A K Publications, Delhi. • Tripath V. &Pawar N. —Investing in Stock Markets Taxmann Publications. 		
Suggested Continuous Evaluation Methods: Assignment, Internal, Quiz, PPT presentation, External Examination etc.		
Suggested equivalent online courses: Suggestive digital platforms web links - ePG-Pathshala, IGNOU & UPRTOU online study material SVAYAM Portal http://heecontent.upsdc.gov.in/Home.aspx		




Programme: B.Com. (Honours/ Honours with Research)		Year: Third	Semester: VI
Subject: COMMERCE			
Course Code: DSE - 6.2		Course Title: Marketing of Services	(Theory)
<p>Course Outcomes: The course brings out the emerging service environment in India and the world. It emphasizes the distinctive aspects of Services Marketing. It aims at equipping students with concepts and techniques that help in taking decisions relating to various services marketing situations.</p> <p>Learning Outcomes: At the end of the course, learners should be able to:</p> <ul style="list-style-type: none"> • Understand the Concept of Services and intangible products • Discuss the relevance of Services product and pricing concept. • Examine the characteristics of the services industry • Analyse the role and relevance of Service distribution and promotion. • Understand the Special aspects of services marketing. 			
Credits: 4			Elective Course
Max. Marks: 25+75 (Internal + External)			Min. Passing Marks:
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-1-0			
Unit	Topics	No. of Lectures = 60	
I	Introduction: Concept of Services Marketing, Characteristics and importance of Services, Development of Services Marketing, Role of Marketing in Services, Organization Services, Marketing Mix, Technological developments in Services, International Services Marketing- A brief discussion only.	12	
II	Services Market and Marketing: Application of Marketing research in Services Marketing, Services Marketing Research Process, Collection of Services Marketing Information, Strategic Marketing process for services, Services Marketing Planning. Internal Marketing- Concept and Components of Marketing Planning and Implementation.	12	
III	Services Product and Pricing: Service Product concept, Service Attribution, Life Cycle, concept of services, New Service Development, Positioning the Services. Service pricing- Factors influencing service pricing, Service pricing policies, Steps in Pricing Strategy for Services.	12	
IV	Service Distribution and Promotion: Accessibility and Availability, Location- Factors considered, Promotion- Goals of Internal and External Communication. Promotion Mix- Advertising, Personal Selling, Sales promotion and Publicity, Media Choice and selection, Managing promotional efforts, Role of Employees in Services Marketing, Process and Physical evidence.	12	
V	Special Aspects of Services Marketing: Tourism Marketing, Financial Services Marketing, Not-for-profit Service Marketing, Charities Marketing, Internationalization of Services, Professional Services and Marketing.	12	

Importance of After sales Services.	
Note: Learners are advised to use the latest edition of suggested readings.	
Teaching Learning Process: Class discussions/ demonstrations, Powerpoint presentations, Class activities/ assignments etc.	
Suggested Readings: (Note: Learners are advised to use the latest edition of reading): <ul style="list-style-type: none"> • C Bhattacharjee, Services Marketing, Excel Books, New Delhi • Christopher H Lovelock, Services Marketing, third edition, Prentice Hall, US • Douglas Hoffman and John E G Bateson, Essentials of Service Marketing: Concepts, Strategies and Cases, 2nd Edition, India: Thomson Asia, 2002 • Leonard L Berry, Great Service: A Framework for Action, the Free Press • Handbook of Service Business: Management, Marketing, Innovation and Internationalisation by John R. Bryson and Peter W. Daniels • Services Marketing: Integrating Customer Focus Across the Firm by Valarie A. Zeithaml, Mary Jo Bitner, and Dwayne Gremler. 	
Suggested Continuous Evaluation Methods: Assignment, Internal, Quiz, PPT presentation, External Examination etc.	
Suggested equivalent online courses: Suggestive digital platforms web links - ePG-Pathshala, IGNOU & UPRTOU online study material SVAYAM Portal http://heecontent.upsdc.gov.in/Home.aspx	




Programme: B.Com. (Honours/ Honours with Research)		Year: Third	Semester: VI
Subject: COMMERCE			
Course Code: DSE - 6.3		Course Title: Industrial Relations and Labor Laws	(Theory)
<p>Course Outcomes: The course enables the learners to understand and apply the important concepts of Organisational democracy and industrial relations including trade unions, workers participation in management, collective bargaining, industrial disputes, grievance handling and various labour enactments through the pedagogy of case discussions and the practices of Indian organisations in this context.</p> <p>Learning Outcomes: After completion of the course, learners will be able to:</p> <ul style="list-style-type: none"> • explain the organisational democracy and industrial relations in a changing environment. • examine the effectiveness of trade unions and to analyse the legal framework of trade unions. • identify the role of workers' participation in management and collective bargaining. • analyse industrial disputes and implementation of its legal provisions and to evaluate the effectiveness of grievance redressal mechanism: • appraise the various legal enactments related to Industrial relations. 			
Credits: 4			Elective Course
Max. Marks: 25+75 (Internal + External)			Min. Passing Marks:
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-1-0			
Unit	Topics	No. of Lectures = 60	
I	Organisational Democracy and Industrial Relations: Introduction Organisational Democracy: Concept, definition, nature of organisational democracy, elements, significance of organisational democracy. Industrial Relations: Concept, Nature, Objectives, Importance, Factors influencing Industrial Relations in changing Environment, Approaches to Industrial Relations.	12	
II	Trade Union: Theoretical and Legal Framework Theories of Trade Union Movement, Definition, Objectives, Registration of trade unions and Recognitions, Rights, Duties and Liabilities of registered trade union, problems of trade unions, dissolution of trade union, Factors influencing the growth of trade unions.	12	
III	Workers' Participation and Collective Bargaining Worker's participation: concept, principles, levels, objectives and importance; Strategies to make participative management more successful, Collective Bargaining: concepts, nature, Negotiations Techniques and Skills.	12	
IV	Industrial Disputes and Grievance Redressal Industrial Disputes: concept, essentials of industrial dispute, classification, impact and causes. Grievance Handlings in industries: concept, meaning and nature of employees 'grievance, Grievance redressal machinery in India- Preventive Machinery, Settlement Machinery: conciliation, arbitration and adjudication.	12	
V	Other Labour Enactments the Industrial Disputes Act, 1947: Important	12	

	<p>Definitions; various Authorities, Procedure, Powers and Duties of Authorities; <i>The Factories Act, 1948:</i> Provisions relating to Health, Safety, Welfare facilities, working hours, Employment of young persons, The Code on Wages, 2019, Minimum Wages Act 1948, Payment of Wages Act 1948 (Cover salient features only). <i>Industrial Disputes act 1947:</i> concept of Industry and workman, Dispute resolution methods and machinery- conciliation, Arbitration, Adjudication, Layoff, Closure, Retrenchment, Strike.</p>	
Note: Case studies are compulsory to develop the concept and evaluation of the students.		
Teaching Learning Process: Class discussions/ demonstrations, Powerpoint presentations, Class activities/ assignments etc.		
Suggested Readings: <ul style="list-style-type: none"> • D. P Sahoo (2019), Employee Relations Management - Texts and Cases, SAGE Publishing India • Mamoria, Mamoria and Gankar (2010), Dynamics of Industrial Relations. Himalaya Publishing House, Delhi. • MonappaArun (2012), Industrial Relations and Labor laws. Tata McGraw Hill Edition, New Delhi • Monappa, A., Nambudiri, R., &Selvaraj P. (2012), Industrial Relations and Labour Laws. New Delhi: Tata McGraw Hill Education. • Padhi, P. K. (2019), Industrial Relations and Labour Law. New Delhi: PHI Learning. • Sharma, J. P. (2018), Simplified Approach to Labour Laws. Bharat Law House. • Sinha, P.R.N., Sinha, InduBala and Shekhar (2017), SeemaPriyadarshini, Industrial Relations, Trade Unions and Labour Legislation, Pearson Education, New Delhi. • Srivastava, S. C. (2009), Industrial Relations and Labour Laws. New Delhi: Vikas Publishing House. 		
Note: Learners are advised to use the latest edition of reading		
Suggested Continuous Evaluation Methods: Assignment, Internal, Quiz, PPT presentation, External Examination etc.		
Suggested equivalent online courses: Suggestive digital platforms web links - ePG-Pathshala, IGNOU & UPRTOU online study material SVAYAM Portal http://heecontent.upsdc.gov.in/Home.aspx		




Programme: B.Com. (Honours/ Honours with Research)		Year: Third	Semester: VI
Subject: COMMERCE			
Course Code: GEC - 6.1		Course Title: Fundamentals of International Business	(Theory)
<p>Course Outcomes: The objective of the course is to provide students with fundamental knowledge of international business. It covers topics including international trade, investment environments, and addresses contemporary issues like outsourcing and sustainable development within the international business framework.</p> <p>Learning Outcomes: Upon completing the course, learners will have the ability to:</p> <ul style="list-style-type: none"> • Examine the process of globalization and its influence on the expansion of international business. • Assess the evolving dynamics of the diverse international business environment. • Explore the theoretical aspects of international trade and the corresponding intervention strategies. • Evaluate the importance of various forms of regional economic integration and the functions of international economic organizations. • Assess the types of foreign direct investment and analyze the advantages and disadvantages associated with FDI. • Raise awareness regarding emerging topics in international business such as outsourcing and sustainable development. 			
Credits: 4			General Elective Course
Max. Marks: 25+75 (Internal + External)			Min. Passing Marks:
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-1-0			
Unit	Topics	No. of Lectures = 60	
I	Introduction to International Business Globalization - concept, significance and impact on international business; international business contrasted with domestic business; complexities of international business; internationalization stages and orientations; modes of entry into international businesses.	12	
II	International Business Environment Role of political and legal systems in international business; cultural environment of international business; implications of economic environment for international business.	12	
III	International Trade Theories of international trade – Theory of Absolute Advantage theory, Theory of Comparative Advantage, Factor Proportions theory and Leontief paradox, Product Life Cycle theory, Theory of National Competitive Advantage; Instruments of trade control.	12	
IV	Regional Economic Integration and International Economic Organizations Forms of regional economic integration; Integration efforts amongst countries in Europe, North America and Asia: EU, USMCA, and SAARC; Cost and	12	

	benefits of regional economic integration. International Economic Organizations: WTO- functions, structure and scope; World Bank and IMF.	
V	International finance and contemporary issues in IB <i>Types of FDI</i> - Greenfield investment, Mergers & Acquisition, strategic alliances; benefits and drawbacks of FDI. Overview of Exchange Rate systems. Contemporary issues in international business: Outsourcing and its potential for India; international business and sustainable development.	12
Note:		
Teaching Learning Process: Class discussions/ demonstrations, Powerpoint presentations, Class activities/ assignments etc.		
Suggested Readings: (Note: Learners are advised to use the latest edition of reading) <ul style="list-style-type: none"> • Bennett, R. International Business, Delhi: Pearson. • Cavusgil, S. T., Knight, G. & Riesenberger. International Business: Strategy, Management and the New Realities. Pearson India. • Charles, W L Hill & Jain, A. K. International Business, New Delhi: Tata McGraw Hill. • Chaturvedi, D.D., Jindal, D. & Kaur, R. International Business. Scholar Tech Press, Delhi. • Cherunilam, F. International Business: Text and Cases, 6th ed. PHI learning • Daniels, J. D., Radenbaugh, L. H. & Sullivan, D. P. International Business, Pearson Education. • Griffin, R. W & Pustay, M. W. International Business - A Managerial Perspective. Prentice Hall. • Joshi RM, (2009). International Business. Oxford University Press • Menipaz, E., Menipaz A. and Tripathi S.S. International Business : Theory and Practice. New Delhi. Sage Publications India Pvt. Ltd. 		
Suggested Continuous Evaluation Methods: Assignment, Internal, Quiz, PPT presentation, External Examination etc.		
Suggested equivalent online courses: Suggestive digital platforms web links - ePG-Pathshala, IGNOU & UPRTOU online study material SVAYAM Portal http://heecontent.upsdc.gov.in/Home.aspx		



Programme: B.Com. (Honours/ Honours with Research)		Year: Third	Semester: VI
Subject: COMMERCE			
Course Code: GEC - 6.2		Course Title: Indian Economy	(Theory)
Course Outcomes: This course aims to provide students with a comprehensive understanding of India's economic structure, challenges, and development strategies. Learning Outcomes: <ul style="list-style-type: none"> To develop ideas of the basic characteristics of Indian economy b, is potential on natural resources To understand the importance, causes and impact of population growth and its distribution, translate and relate them with economic development. To understand the basic structure of revenue, how the state government finance its programme and projects. To grasp the importance of planning undertaken by the Government of India, have knowledge on the various objectives, failures and achievements. To help the students in analyzing the present status of Indian Economy. 			
Credits: 4			General Elective Course
Max. Marks: 25+75 (Internal + External)			Min. Passing Marks:
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-1-0			
Unit	Topics	No. of Lectures = 60	
I	Overview of Indian Economy Indian Economy, feature and problems, Changing dimensions of Indian Business Environment; Role of Public sector, Problems in public sector, Globalization, Privatization and Liberalization and its impact on Indian Economy, Recent trends in Indian Economy.	12	
II	Basic Issues in Economic Development Characteristics of underdevelopment countries with special reference to India. Capital formation (Physical and human), role of technology: sustainability, institutional factors.	12	
III	Issues in Indian Planning Objective and critical evaluation (Growth, self – reliance. Employment generation, inequality reduction, poverty removal modernization and competitiveness, economic reforms). Saving and investment; Mobilization of Internal and External finances, Centre State financial relation	12	
IV	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; Policies for restructuring agrarian relations and for regulating concentration of economic power;	12	

	Changes in policy perspectives on the role of institutional framework after 1991.	
V	Sector-wise Trends and Issues Industry: Industries Policy: pre and post 1991. Relative roles of large and small scale, Public vs. Private sector; the role and forms of foreign capital (Foreign Institutional Capital, Foreign Direct Investment); Foreign Trade: Role and importance of foreign trade in India. The balance of trade and balance of payments situation. ; Price: Monetary and Fiscal policies.	12
Teaching Learning Process: Class discussions/ demonstrations, Powerpoint presentations, Class activities/ assignments etc.		
Suggested Readings: (Note: Learners are advised to use the latest edition of reading) <ol style="list-style-type: none"> 1. M. A. Todaro, <i>Economics Development in the Third World</i>. Addison – Wesley... Chs. 1 -3. 2. Uma Kapila, "Indian Economics since Independence". Academic Foundation. 3. Deepashree, <i>Indian Economy, Performance and Policies</i>, Ane Books Pvt. Ltd., New Delhi. 4. Arvind Virmani, <i>Accelerating Growth and Poverty Reduction: A Policy Framework for India's Development</i>. 5. Government of India. <i>Economics Survey</i>. 6. Government of India. <i>Five Year Plan</i>. 7. Government of India. <i>Finance Commission</i>. 		
Suggested Continuous Evaluation Methods: Assignment, Internal, Quiz, PPT presentation, External Examination etc.		
Suggested equivalent online courses: Suggestive digital platforms web links - ePG-Pathshala, IGNOU & UPRTOU online study material SVAYAM Portal http://heecontent.upsdc.gov.in/Home.aspx		