

Deen Dayal Upadhyaya Gorakhpur University, Gorakhpur



CGPA 3.78



**Bachelor of Commerce (Honours)
B.Com. (Hons.)**

**Four Year (3+1) Programme
(In Eight Semesters)**

(In Accordance with NEP 2020, FYUGP (UGC) & Guidelines issued by UPHEd)

COURSE STRUCTURE

(Under Choice Based Credit & Semester System)

Implemented from Academic Year-2024-25, Progressively

**Department of Commerce
Deen Dayal Upadhyaya Gorakhpur University, Gorakhpur**

BACHELOR OF COMMERCE (Honours/Honours with Research) PROGRAMME
Four Year (3+1) Programme
(In Eight Semesters)
(In Accordance with NEP 2020, FYUGP (UGC) & Guidelines issued by UPHED)

Offered By
Department of Commerce
Deen Dayal Upadhyaya Gorakhpur University
Gorakhpur

The programme shall be governed by the University Ordinance. Course structure, admission, fee, examinations, promotion and all other allied matters relating to the programme shall be governed by the guidelines of University as well.

The four year UG programme shall be spread over eight semesters (four academic years).

A candidate who has successfully passed the examination conducted by a Board/University at the 10+2 level (Class XII) of schooling in any discipline shall be eligible for admission to the programme.

Programme Outcome

The career options for students pursuing B.Com. Programme is vast and candidates will always have interesting profiles to work at if they play to their strengths. While many Commerce graduates may choose the much tried and tested path of CA, CS, CMA and other related fields of study, one has ample opportunity to choose an out-of-the-box career option, as one in travel and hospitality, media and telecommunications depending on the path and degree one chooses. This programme aims to familiarize students with the relevant aspects of different areas along with strengthening the knowledge base of core subjects. Also, the programme shall equip the students with the analytical skills and decision making ability required across different business or job situations.

Programme Specific Outcome

A Commerce graduate should be able to handle challenging business environment which necessitates attaining qualities for individuals, filling the corporate positions such as manager and directors and to demonstrate success in a long-term situation that requires endurance, discipline, leadership, and the ability to work well with team members.

After completing the programme the students will have the multiple options to work in job positions available to them depending on their caliber and area of interest such as Accountant, Finance Officer, Sales Analyst, Junior Analyst, Tax Accountant, Consultant, Business Development Trainee and prepare themselves for working as Auditor, Chartered Accountant, Cost and Management Accountant, Company Secretary, Business Analyst, Stock Broker, Economist, etc.

Course Structure - UG 4 Years

		Major (2)	Credits	Minor (1)	Credits	Skill Enhancement Courses/ Vocational SEC	Ability Enhancement Courses/co-curricular AEC	Research Project/ Dissertation/ Internship/Field Work/Survey	Total Credits	Cumulative Minimum Credits /Degree	
YEAR	SEM	Own Faculty		Own or Other Faculty		Pool of Courses at University Level					
1st Year											
1	I	1. Business Organization	6	Business Communication	6	1 (3 Credits)	1 (2 Credits)	----	23	46 Certificate in Commerce	
		2. Business Statistics	6								
	II	1. Business Management	6	Business Economics	6	1 (3 Credits)	1 (2 Credits)	----	23		
		2. Financial Accounting	4-Th								
3. Computerised Accounting	2-P										
2nd Year											
2	III	1. Company Law	6	Business Regulatory Framework	6	1 (3 Credits)	1 (2 Credits)	----	23	92 Diploma in Commerce	
		2. Cost Accounting	6								
	IV	1. Income Tax Law & Accounts	6	Fundamentals of Entrepreneurship	6	----	1 (2 Credits)	1 (3 Credits)	23		
		2. Fundamentals of Marketing	4-Th								
		3. Digital Marketing	2-P								
3rd Year											
3	V	1. Corporate Accounting	5						20	132 3 Year UG Degree in Commerce	
		2. Goods & Services Tax	5								
		Any TWO of the Following:									
		1. Business Finance									
		2. Monetary Theory & Banking in India	5+5								
		3. Principles & Practices of Insurance									
	VI	1. Accounting for Managers	5								
		2. Auditing	5								
		Any TWO of the Following:									
		1. Personnel Management									
		2. Financial Institutions & Markets	5+5								
3. Business Ethics & Corporate Governance											

4th YEAR (Honours)						
4	VII	1. Managerial Economics	4		20	172 Credits 4 Year UG Degree in Commerce (Honours)
		2. Statistical Analysis & Research Methodology	4			
		3. Organisational Behaviour	4			
		4. Essentials of E Commerce	4			
		5. Business Environment	4			
	VIII	1. Financial Management	4			
		2. Human Resource Management	4			
		3. Marketing Management	4			
		4. International Business	4			
		5. Any One of the Following: Accounting Theory OR Talent Management OR Consumer Behaviour & Marketing Research	4			
4th YEAR (Honours With Research) For students who secure minimum 75% marks (7.5 CGPA) in first 6 semesters						
4	VII	1. Managerial Economics	4		20	172 Credits 4 Year UG Degree in Commerce (Honours with Research)
		2. Statistical Analysis & Research Methodology	4			
		3. Organisational Behaviour	4			
		4. Essentials of E Commerce	4			
		5. Business Environment	4			
	VIII	Any One Group of the Following:				
		1. Financial Management	4		12 Credits Research Project/Dissertation	
		2. Accounting Theory	4			
		OR				
		1. Human Resource Management	4			
2. Talent Management	4					
OR						
1. Marketing Management	4	20				
2. Consumer Behaviour & Marketing Research	4					

Note:

- Every student entering the B.Com CBCS Programme shall be required to study all the major and Minor courses as per above schedule. In addition, every student shall be required to opt for:
 - One Skill Enhancement /Vocational Course (SEC) per semester from a pool of courses offered by the University in first three semesters (Semesters I, II & III).
 - One Ability Enhancement /Co-Curricular Course (AEC) per semester from a pool of courses offered by the University in first four semesters (Semesters I, II, III & IV).
- Every student shall be required to undertake a Research project/ Dissertation/ Internship/ Field work/ Survey (carrying 3 credits) in the fourth semester. Internship is to be done by the student during the vacation between the fourth and fifth semester & should be of 4-6 weeks. The student is required to submit the report along with the requisite certification from the concerned institute/organization. The report will be evaluated by a panel of two experts. There shall be no internal evaluation in this course.
- Students of the UG Programme who secure minimum 75% marks (7.5 CGPA) in previous six semesters shall be eligible to opt for four year UG Degree (Honours with Research).
- Students of the UG Programme who opt for four year UG Degree (Honours with Research) shall be required to prepare a Major Research Project or Dissertation (carrying 12 credits) in the eight semester. The student is required to submit Major Research Project or Dissertation along with the requisite certification from the concerned supervisor. The project/dissertation will be evaluated by a panel of two experts. There shall be no internal evaluation in this course.
- The assessment/evaluation of each course will be out of 100 marks (25 for internal assessment and 75 for end semester examination) irrespective of number of credits allotted to the course.
- There shall be no internal evaluation in SECs and AECs. The evaluation of these courses shall be on the basis of end semester examination (either through practicals or MCQs).
- There shall be no internal evaluation either in Research project/ Dissertation/ Internship/ Field work/ Survey (in the fourth semester) or in Major Research Project or Dissertation (in the eight semester).

Semester Wise Course Structure

SEMESTER	COURSE CODE	COURSE TITLE	CREDIT
Semester-I			
Major Courses			
I	COM 101 F	Business Organisation	6+0
	COM 102 F	Business Statistics	6+0
	Minor Multidisciplinary Course		
	COM 103 F	Business Communication	6+0
	Skill Enhancement Courses/ Vocational (SEC)		
		Any one course (From pool of courses offered at University level)	3+0
	Ability Enhancement Courses /Co-Curricular (AEC)		
		Any one course (From pool of courses offered at University level)	2+0
		Total Credits (Semester-I)	23

SEMESTER	COURSE CODE	COURSE TITLE	CREDIT
Semester-II			
Major Courses			
II	COM 104 F	Business Management	6+0
	COM 105 F	Financial Accounting	4+0
	COM 106 F	Computerised Accounting	0+2
	Minor Multidisciplinary Course		
	COM 107 F	Business Economics	6+0
	Skill Enhancement Courses/ Vocational (SEC)		
		Any one course (From pool of courses offered at University level)	3+0
	Ability Enhancement Courses /Co-Curricular (AEC)		
		Any one course (From pool of courses offered at University level)	2+0
		Total Credits (Semester-II)	23

SEMESTER	COURSE CODE	COURSE TITLE	CREDIT
Semester-III			
Major Courses			
III	COM 201 F	Company Law	6+0
	COM 202 F	Cost Accounting	6+0
	Minor Multidisciplinary Course		
	COM 203 F	Business Regulatory Framework	6+0
	Skill Enhancement Courses/ Vocational (SEC)		
		Any one course (From pool of courses offered at University level)	3+0
	Ability Enhancement Courses /Co-Curricular (AEC)		
		Any one course (From pool of courses offered at University level)	2+0
	Total Credits (Semester-III)		23

SEMESTER	COURSE CODE	COURSE TITLE	CREDIT
Semester-IV			
Major Courses			
IV	COM 204 F	Income Tax Law & Accounts	6+0
	COM 205 F	Fundamentals of Marketing	4+0
	COM 206 F	Digital Marketing	0+2
	COM 207 F	Research Project/Dissertation/Internship/Field Work/Survey	0+3
	Minor Multidisciplinary Course		
	COM 208 F	Fundamentals of Entrepreneurship	6+0
	Ability Enhancement Courses /Co-Curricular (AEC)		
		Any one course (From pool of courses offered at University level)	2+0
		Total Credits (Semester-IV)	

SEMESTER	COURSE CODE	COURSE TITLE	CREDIT
Semester-V			
Major Courses			
V	COM 301 F	Corporate Accounting	5+0
	COM 302 F	Goods & Services Tax	5+0
	Any TWO of the following		
	COM 303 F	Business Finance	5+0
	COM 304 F	Monetary Theory & Banking in India	5+0
	COM 305 F	Principles & Practices Of Insurance	5+0
		Total Credits (Semester-V)	

SEMESTER	COURSE CODE	COURSE TITLE	CREDIT
Semester-VI			
Major Courses			
VI	COM 306 F	Accounting for Managers	5+0
	COM 307 F	Auditing	5+0
	Any TWO of the following		
	COM 308 F	Personnel Management	5+0
	COM 309 F	Financial Institutions & Markets	5+0
	COM 310 F	Business Ethics & Corporate Governance	5+0
		Total Credits (Semester-VI)	

4th Year (Honours)

SEMESTER	COURSE CODE	COURSE TITLE	CREDIT
Semester-VII			
Major Courses			
VII	COM 401 F	Managerial Economics	4+0
	COM 402 F	Statistical Analysis & Research Methodology	4+0
	COM 403 F	Organisational Behaviour	4+0
	COM 404 F	Essentials of E Commerce	4+0
	COM 405 F	Business Environment	4+0
		Total Credits (Semester-VII)	

SEMESTER	COURSE CODE	COURSE TITLE	CREDIT	
Semester-VIII				
Major Courses				
VIII	COM 406 F	Financial Management	4+0	
	COM 407 F	Human Resource Management	4+0	
	COM 408 F	Marketing Management	4+0	
	COM 409 F	International Business	4+0	
	Any ONE of the following			
	COM F 410 F	Accounting Theory	4+0	
	COM HR 410 F	Talent Management	4+0	
	COM M 410 F	Consumer Behaviour & Marketing Research	4+0	
		Total Credits (Semester-VIII)		20

4th Year (Honours with Research)

(For students who secure minimum 75% marks (7.5 CGPA) in previous six semesters)

SEMESTER	COURSE CODE	COURSE TITLE	CREDIT
Semester-VII			
Major Courses			
VII	COM 401 F	Managerial Economics	4+0
	COM 402 F	Statistical Analysis & Research Methodology	4+0
	COM 403 F	Organisational Behaviour	4+0
	COM 404 F	Essentials of E Commerce	4+0
	COM 405 F	Business Environment	4+0
		Total Credits (Semester-VII)	

SEMESTER	COURSE CODE	COURSE TITLE	CREDIT	
Semester-VIII				
Major Courses				
	COM 411 F	Major Research Project/Dissertation	0+12	
	Any ONE of the following Combinations			
	COM 406 F	Financial Management	4+0	
	COM F 410 F	Accounting Theory	4+0	
	OR			
	COM 407 F	Human Resource Management	4+0	
	COM HR 410 F	Talent Management	4+0	
	OR			
	COM 408 F	Marketing Management	4+0	
	COM M 410 F	Consumer Behavior & Marketing Research	4+0	
		Total Credits (Semester-VIII)		20

SEMESTER - I

Semester	Course Code	Course	Credit
I	COM 101 F	Business Organisation	6 + 0
Course Objectives: To enable the student:			
<ol style="list-style-type: none"> To understand the concept & evolution of business organization. To comprehend different forms of business Organisation & promotion of business. To understand the concept of Plant Location & Layout. 			
Unit-I	Business: Concept, Meaning, Features, Stages of development of business and importance of business. Classification of Business Activities. Meaning, Characteristics, Importance and Objectives of Business Organization, Evolution of Business Organisation. Difference between Industry and Commerce and Business and Profession, Modern Business and their Characteristics. Social Responsibility of Business.		
Unit-II	Promotion of Business: Considerations in Establishing New Business. Qualities of a Successful Businessman. Forms of Business Organisation: Sole Proprietorship, Partnership, Limited Liability Partnership, Joint Stock Companies & Co-operatives and their Characteristics, relative merits and demerits, Difference between Private and Public Company, Concept of One Person Company.		
Unit-III	Plant Location: Concept, Meaning, Importance, Factors Affecting Plant Location. Plant Layout –: Meaning, Objectives, Importance, Types and Principles of Layout. Factors Affecting Layout. Size of Business Unit: Factors Affecting the Size. Optimum Size and factors determining the Optimum Size.		
Unit-IV	Business Combination: Meaning, Characteristics, Objectives, Causes, Forms and Kinds of Business Combination. Rationalisation: Meaning, Characteristics, Objectives, Principles, Merits and demerits, Difference between Rationalisation and Nationalisation.		
Suggested Readings:			
<ol style="list-style-type: none"> Gupta, C.B., "Business Organisation", Mayur Publication, (2014). Singh, B.P., Chhabra, T.N., "An Introduction to Business Organisation & Management" Kitab Mahal, (2014). Sherlekar, S.A. & Sherlekar, V.S, "Modern Business Organization & Management Systems Approach Mumbai", Himalaya Publishing House, (2000) Bhusan Y. K., "Business Organization", Sultan Chand & Sons. Prakash, Jagdish, "Business Organistation and Management", Kitab Mahal Publishers(Hindi and English) 			
Course Outcome: After completing this course the student shall be able to:			
<ol style="list-style-type: none"> Identify the appropriate types of Business Organisation. Identify the functioning of Business Organisation for solving different problems. Apply basic principles to solve business and industry related problems. 			

Semester	Course Code	Course	Credit
I	COM 102 F	Business Statistics	6 + 0
<p>Course Objectives: To enable the student:</p> <ol style="list-style-type: none"> To gain knowledge about the elementary concepts of descriptive statistics. To understand the concept of central tendencies. To comprehend other statistical measures & methods of analysis. 			
Unit-I	Statistics: Meaning, Scope, Importance and Limitation, Statistical Investigation- Planning and organization, Statistical units, Methods of Investigation, Census and Sampling. Collection of Data- Primary and Secondary Data, Editing of Data Classification of data, Frequency Distribution and Statistical Series, Tabulation of Data Diagrammatical and Graphical Presentation of Data.		
Unit-II	Measures of Central Tendency – Mean, Median, Mode, Geometric and Harmonic Mean; Dispersion – Range, Quartile, Percentile, Quartile Deviation, Mean Deviation, Standard Deviation and its Co- efficient, Co-efficient of Variation and Variance, Test of Skewness and Dispersion, Its Importance, Co-efficient of Skewness.		
Unit-III	Correlation- Meaning, application, types and degree of correlation, Methods- Scatter Diagram, Karl Pearson’s Coefficient of Correlation, Spearman’s Rank, Coefficient of Correlation.		
Unit-IV	Index Number: - Meaning, Types and Uses, Methods of constructing Price Index Number, Fixed– Base Method, Chain-Base Method, Base conversion, Base shifting deflating and splicing. Consumer Price Index Number, Fisher’s Ideal Index Number, Reversibility Test- Time and Factor; Analysis of Time Series: -Meaning, Importance and Components of a Time Series. Decomposition of Time Series: - Moving Average Method and Method of Least square.		
<p>Suggested Readings:</p> <ol style="list-style-type: none"> Heinz, Kohler: Statistics for Business & Economics, HarperCollins; Gupta, S.C. Fundamental of Statistics, Himalaya Publication. Sharma J.K., Business Statistics, Pearson Education. Gupta S.P. & Gupta Archana, Elementary Statistics, (English and Hindi) Sultan Chand & Sons, New Delhi. 			
<p>Course Outcome: After completing the course, the student shall be able to:</p> <ol style="list-style-type: none"> Calculate & use measures of central tendency. Calculate & use Correlation & Index Number as statistical measures. Use the Time Series Analysis. 			

Semester	Course Code	Course	Credit
I	COM 103 F	Business Communication	6 + 0
<p>Course Objectives: To enable the student:</p> <ol style="list-style-type: none"> 1. To understand the concept of business communication. 2. To comprehend issues involved in communicating in work place. 3. To develop an understanding of business language & report writing. 			
Unit-I	<p>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. Role, effects and advantages of technology in Business Communication like email, text messaging, instant messaging and modern techniques like video conferencing, social networking. Strategic importance of e-communication.</p>		
Unit-II	<p>NON-Verbal Aspects of Communicating: Body Language, Kinesics, Proxemics, Paralanguage. Effective Listening: Principles of Effective listening, Factors affecting listening exercises, Oral, Written and video sessions Interviewing skills: Appearing in interviews, Writing resume and letter of application. Modern forms of communicating: E-Mail, Video Conferencing etc.</p>		
Unit-III	<p>Business language and presentation. Importance of Business language, Vocabulary Words often confused Words often misspelt, common errors in English. Oral Presentation Importance, Characteristics, Presentation Plan, Power point presentation, Visual aids. Writing skills: Planning business messages, Rewriting and editing, The first draft and Reconstructing the final draft. Office Correspondence: Official Letter, Semi Official Letter and Memorandum.</p>		
Unit-IV	<p>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.</p>		
<p>Suggested Readings:</p> <ol style="list-style-type: none"> 1. Lesikar, R.V. & Flatley, M.E.; Basic Business Communication Skills for Empowering the Internet Generation, Tata McGraw Hill Publishing Company Ltd. New Delhi. 2. Bovee, and Thill, Business Communication Today, Pearson Education 3. Shirley, Taylor, Communication for Business, Pearson Education 4. Locker and Kaczmarek, Business Communication: Building Critical Skills, TMH 5. Misra, A.K., Business Communication (Hindi), Sahitya Bhawan Publications Agra 			
<p>Course Outcome: After completing the course, the student shall be able to:</p> <ol style="list-style-type: none"> 1. Effectively use verbal & non-verbal communication in business settings. 2. Identify effective and ineffective components of routine messages and letter. 3. Identify effective techniques for writing formal and informal reports. 			

SEMESTER - II

Semester	Course Code	Course	Credit
II	COM 104 F	Business Management	6 + 0
<p>Course Objectives: To enable the student:</p> <ol style="list-style-type: none"> 1. To understand the concept of Business Management & related thoughts. 2. To comprehend role of planning and organization in management. 3. To understand the concept & techniques of Direction & Control. 			
Unit-I	<p>Discuss the Management Practices in Indian “Vedas”. Introduction: Concept, Characteristics, Nature, Process and Significance of Management; Managerial Roles (Mintzberg); An overview of functional areas of Management; Development of Management Thought; Classical and Neo Classical System; Contingency Approach, System Approach.</p>		
Unit-II	<p>Planning: Concept, Characteristics, Process, Importance and Types, Criteria of effective planning. Decision- Making: Concept, Process, Types and Importance. Management by Objectives. Organisation: Concept, Nature, Process and Significance. Authority and Responsibility Relationships. Centralization and Decentralization. Departmentation. Organizational Structure- Forms.</p>		
Unit-III	<p>Direction: Concept and Techniques, Coordination as an Essence of Management, Communication- Nature, Process, Importance, Types, Networks and Barriers. Effective Communication. Management of Change: Concept, Nature , Types of Changes and Process of Planned Change, Resistance to Change and methods of reducing resistance to change.</p>		
Unit-IV	<p>Controlling Meaning, Importance and Process, Effective Control System. Techniques of Control. Motivation- Concept, Types, Importance, Theories- Maslow, Herzberg, McGregor, Ouchi, Financial and Non-Financial Incentives. Leadership: Meaning, Concept, Functions and Leadership styles, Likert’s Four System of Leadership.</p>		
<p>Suggested Readings:</p> <ol style="list-style-type: none"> 1. Gupta, C.B., “Business Organisation”, Mayur Publication, (2014). 2. Singh, B.P., Chhabra, T.N., “An Introduction to Business Organisation & Management”, Kitab Mahal, (2014). 3. Sherlekar, S.A. and Sherlekar, V.S, “Modern Business Organization & Management Systems Approach Mumbai”, Himalaya Publishing House, (2000). 4. Bhusan Y. K., “Business Organization”, Sultan Chand & Sons, (1970). 5. Jagdish Prakash, “Business Organization and Management”, Kitab Mahal publishers, (1997). 			
<p>Course Outcome: After completing the course, the student shall be able to:</p> <ol style="list-style-type: none"> 1. Apply basic management principles to solve business and industry related problems. 2. Identify appropriate method and techniques for managing organizational problems. 3. Understand the role of Direction, Motivation and Control etc. 			

Semester	Course Code	Course	Credit
II	COM 105 F	Financial Accounting	4 + 0
<p>Course Objectives: To enable the student:</p> <ol style="list-style-type: none"> To acquire conceptual knowledge of accounting. To understand the process of accounting in double entry system. To understand the practical concept of Royalty & Hire Purchase Account. 			
Unit-I	Shri Kalyan Subramani Aiyar (K.S. Aiyar) 1859-1940 known as father of Accountancy in India. Nature and scope of Accounting, Generally Accepted Accounting Principles: Concepts and Conventions, Indian and International Accounting Standards. Accounting Mechanics: Double Entry System, Preparation of Journal, Ledger and Trial Balance.		
Unit-II	Profit and Loss A/c, Balance Sheet, Concept of Income and its Measurement. Depreciation: Concept of depreciation: Causes of depreciation: Methods of depreciation: Provisions and Reserves.		
Unit-III	Royalty Accounts - Accounting Records for Royalty in the books of Landlords and Lessee, Recoupment of Short working, Sub - lease, Short working Reserve Account, Nazarana.		
Unit-IV	Hire Purchase Account - Accounting Records in the Books of Hire Purchaser and Vendor, Different Methods of Calculation of Interest and Cash Price, Maintenance of Suspense Account, Payment of Premium, Default in Payment and Partial Returns of Goods. Installment Payment System -Difference between Hire Purchase and Installment Payment System. Accounting Records in the book of Purchaser & Vendor, Interest suspense account..		
<p>Suggested Readings:</p> <ol style="list-style-type: none"> Charles T. Horngren and Donna Philbrick, Introduction to Financial Accounting, pearso Education. R. Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, New Delhi. M.C.Shukla, T.S. Grewal and S.C.Gupta. Advanced Accounts. Vol.-I. S. Chand & Co., New Delhi. S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing 			
<p>Course Outcome: After completing the course, the student shall be able to:</p> <ol style="list-style-type: none"> Develop skills for recording various kinds of business transactions. Maintain books of accounts & prepare final accounts. Enter special accounting areas of Royalty & Hire Purchase. 			

Semester	Course Code	Course	Credit
II	COM 106 F	Computerised Accounting	0 + 2
<p>Course Objectives: To enable the student:</p> <ol style="list-style-type: none"> 1. To understand the role of accounting in the business. 2. To understand the role of accounting Information System. 3. To acquire Knowledge about accounting software along with computer software. 			
Unit-I	Accounting- Concept, Objectives, Advantages and Limitations, Types Of Accounting Information; Users Of Accounting Information And Their Needs. Qualitative Characteristics of Accounting Information. Role of Accounting in Business.		
Unit-II	Introduction to Computer and Accounting Information System {AIS}: Introduction to Computers (Elements, Capabilities, Limitations of Computer System). Introduction to Operating Software, Utility Software and Application Software. Introduction of Accounting Information System (AIS) as a part of Management Information System		
<p>Suggested Readings:</p> <ol style="list-style-type: none"> 1. Computerized Accounting System For B.Com. by Ajay Sharma and Manoj Bansal 2. Computerized Accounting System by Neeraj Goyal and Rohit Sachdeva 3. Computer Based Accounting by C Mohan Luneja, Sandeep Bansal and Rama Bansal 			
<p>Course Outcome: After completing the course, the student shall be able to:</p> <ol style="list-style-type: none"> 1. Understand the relevance of various types of accounting information. 2. Maintain & use Accounting Information System. 3. Apply the concepts of computer based accounting techniques in business. 			

Semester	Course Code	Course	Credit
II	COM 107 F	Business Economics	6 + 0
Course Objectives: To enable the student:			
<ol style="list-style-type: none"> 1. To understand the theoretical framework of Economics from managerial perspective. 2. To comprehend the various Forms of competition in the market. 3. To develop an understanding of market forces and other crucial factors. 			
Unit-I	Famous Economist of India like- Kautilya, Gopal Krishna Gokhale, D.R. Gadgil, Dr. Ram Manohar Lohia, Jawaharlal Nehru and Dr. B.R. Ambedkar etc. Introduction: Nature And Scope Of Business Economics, Law Of Demand, Law Of Marginal Diminishing Utility, Elasticity Of Demand – Concept, Measurement and Determinants Of Elasticity Of Demand. Price, Income and Cross Elasticity.		
Unit-II	Theory of Cost: Short Run and Long Run Cost Curve - Traditional and Modern Approaches. Production Function: Properties, Return to Scale; Law of Variable Proportion; Internal And External Economies and Diseconomies.		
Unit-III	Perfect Competition: Meaning, Price and Output Determination. Monopoly: Meaning and Determination of Price under Monopoly; Equilibrium of A Firm/Industry. Monopolistic Competition: Meaning and Characteristics; Price and Output Determination under Monopolistic Competition.		
Unit-IV	Theory Of Distribution: Marginal Productivity Theory, Modern Theory, Determination of Wage Rate Under Perfect Competition and Monopoly, Rent Concept and Modern Theory of Rent: Interest – Concept and Theories of Interest. Profit-Concept and Theories of Profit.		
Suggested Readings:			
<ol style="list-style-type: none"> 1. Geetika, “Managerial Economics”, McGraw-Hill Education 2nd Ed. 2. Thomas & Maurice, “Managerial Economics: Concepts and Applications” (SIE), , McGraw-Hill Education, 9th Ed 3. Ahuja, H.L, “Managerial Economics”, S. Chand, 8th Ed 4. Dwivedi, D.N., “Managerial Economics”, Vikas Publication, 7th Ed 5. Mithani, D.M., “Managerial Economics- Theory and Applications”, Himalaya Pub 			
Course Outcome: After completing the course, the student shall be able to:			
<ol style="list-style-type: none"> 1. Analyze and estimate the consumer demand in the market. 2. Comprehend the cost and production functions of the business. 3. Make rational business decisions based on sound understanding of market forces. 			

SEMESTER – III

Semester	Course Code	Course	Credit
III	COM 201 F	Company Law	6 + 0
<p>Course Objectives: To enable the student:</p> <ol style="list-style-type: none"> 1. To develop an understanding of the Indian Companies Act, 2013. 2. To understand the process of formation & winding up of companies. 3. To comprehend the issues related to management of companies. 			
Unit-I	Indian Companies Act 2013: Nature and Types of Companies, Conversion of Public Companies into Private Company's and Vice Versa. Formation, Promotion and Incorporation of Companies, Memorandum of Association; Article of Association; Prospectus.		
Unit-II	Shares: Types, Share Capital-Kinds; Allotment of Shares; Members – Categories, Modes of Acquiring Membership, Rights and Liabilities; Transfer and Transmission- Difference, Methods of Borrowing, Debentures, Mortgages and Charges - Fixed and Floating.		
Unit-III	Management: Directors, Types And Number Of Directors, Managing Director, Whole Time Director – Appointment, Qualifications And Disqualification, Duties, Vacation, Resignation And Removal, Company Meetings- Kinds, Quorum, Voting, Resolution, Minutes.		
Unit-IV	Majority Powers and Minority Rights: Protection of Minority Rights; Prevention of Oppression and Management. Mismanagement, Winding Up-Kinds and Conduct-Petition for Winding Up, Appointment of Official Liquidator and Duties.		
<p>Suggested Readings:</p> <ol style="list-style-type: none"> 1. Kapoor GK A Dhamija Sanjay Company Law Comprehensive Textbook On Companies Act 2013 Taxmann Publication 2. Singh Avtar Company Law Delhi India Eastern Book Company Bharat Law House 3. Gupta Company Adhinyam Sahitya Bhawan Publication (Hindi and English) 4. Maheshwari SN And SK Maheshwari A Manual Of Business Law 2nd Edition Himalaya Publishing House 			
<p>Course Outcome: After completing the course, the student shall be able to:</p> <ol style="list-style-type: none"> 1. Demonstrate acquaintance with the process of incorporation of companies. 2. Address the issues related to the management in company. 3. Identify critical issues of Majority Powers and Minority Rights. 			

Semester	Course Code	Course	Credit
III	COM 202 F	Cost Accounting	6 + 0
<p>Course Objectives: To enable the student:</p> <ol style="list-style-type: none"> 1. To understand the fundamental concepts of cost accounting. 2. To develop an Understanding of the elements of cost. 3. To comprehend Unit Output Costing & Process Costing. 			
Unit-I	Introduction: Nature, Scope and Advantages of Cost Accounting, Installation of Costing System, Difference between Cost and Financial Accounting, Classification of Costs. Material: Purchase, Storage and Control of Material, Stock Levels, Inventory, Control Techniques. Methods of Pricing Material Issues.		
Unit-II	Labour: Meaning and Components of Labour Cost. Concept, Accounting and Control of Idle time and Overtime. Methods of Wage Payment and Incentive Plans, Labour Turnover. Overheads: Collection, Classification, Allocation, Apportionment and Absorption of Overheads (Primary and Secondary Distribution), Machine Hour Rate..		
Unit-III	Unit Output Costing: Concept of and Need for Unit Output Costing; Preparation of Cost Sheet and Tender Price; Preparation of Reconciliation Statement.		
Unit-IV	Process Costing: Preparation of Process Accounts; Treatment of Normal and Abnormal Wastage; Treatment of Joint Product and By-product; Contract Costing: Preparation of Contract Account, Determination of Profit on Completed and Uncompleted Contracts; Operating Costing.		
<p>Suggested Readings:</p> <ol style="list-style-type: none"> 1. Jain S.P. and Narang K.L: Cost Accounting; Kalyani New Delhi. 2. Maheshwari S.N: Advanced Problems and Solutions in Cost Accounting; Sultan Chand, New Delhi. (Hindi and English) 3. Tulsian P.C; Practical Costing: Vikas, New Delhi. 4. Garg A. K.; Cost Accounting: An Analytical Study, Swati Publication, Meerut. 5. Horngren, Charles, Foster and Datar: Cost Accounting - A Managerial Emphasis; Prentice-Hall of India, New Delhi 			
<p>Course Outcome: After completing the course, the student shall be able to:</p> <ol style="list-style-type: none"> 1. Understand allocation, apportionment and absorption of overheads. 2. Prepare Cost Sheet, Tender Price & Reconciliation Statement. 3. Prepare Process & Contract Account. 			

Semester	Course Code	Course	Credit
III	COM 203 F	Business Regulatory Framework	6 + 0
Course Objectives: To enable the student: <ol style="list-style-type: none"> 1. To comprehend the framework of Indian Contract Act, 1872. 2. To understand the provisions of Sale of Goods Act, 1930. 3. To understand the Negotiable Instrument Act. 			
Unit-I	Indian Contract Act, 1872: Definition & Nature of Contract, Classification; Offer & Acceptance; Capacity of Parties; Free Consent; Consideration; Legality of Objects		
Unit-II	Void Agreements; Performance of Contracts; Discharge of Contract; Contingent Contracts; Quasi Contracts; Remedies for Breach of Contract, Special Contracts: Indemnity & Guarantee; Bailment & Pledge; Contract of Agency.		
Unit-III	Sale of Goods Act, 1930: Contract of Sale of Goods, Conditions & Warranties; Transfer of Ownership; Performance of the Contract: Remedial Measures; Auction able Claims.		
Unit-IV	Negotiable Instrument Act: Cheque, Promissory Note, Bill of Exchange, Crossing of Cheque, Dishonour of Cheque, Payment in due Course		
Suggested Readings: <ol style="list-style-type: none"> 1. Kuchal M.C: Business Law; Vikas Publishing House, New Delhi. 2. Chandha P.R: Business Law; Galgotia, New Delhi. 3. Kapoor N.D: Business Law; Sultan Chand & Sons, New Delhi. (Hindi and English) 4. Desai T.R.: Indian Contract Act, Sale of Goods Act and Partnership Act; S.C. Sarkar & Sons Pvt. Ltd., Kolkata. 5. Tulsian, P.C., Business Law, New Delhi, Tata McGraw Hill. 6. Sharma, Sanjeev, Business Regulatory Framework, Jawahar Publication, Agra 			
Course Outcome: After completing the course, the student shall be able to: <ol style="list-style-type: none"> 1. Figure out the validity of agreements and contracts. 2. Understand the special contracts & contacts of sale. 3. Develop the Understanding of negotiable instruments. 			

SEMESTER – IV

Semester	Course Code	Course	Credit
IV	COM 204 F	Income Tax Law & Accounts	6 + 0
<p>Course Objectives: To enable the student:</p> <ol style="list-style-type: none"> 1. To understand the concept of Income Tax and its administration. 2. To comprehend the different sources and heads of income. 3. To develop an understanding of tax calculation & assessment procedure. 			
Unit-I	Taxation Policy of Raja Todarmal. Introduction, Important Definitions: Assessee, Person, Income, Total Income, Assessment Year & Previous Year. Agricultural Income & its assessment. Residence & Tax Liability (Basis of Charge). Capital & Revenue. Exempted Incomes.		
Unit-II	Income from Salaries, Income from House Property. Profits and Gains of Business and Profession, Depreciation.		
Unit-III	Capital gains, Income from Other Sources, Deductions from Gross Total Income, Set off and carry forward of losses and Clubbing of Income, Computation of Total Income & Tax Liability of an Individual.		
Unit-IV	Procedure of Assessment and Income Tax Authorities, Advance Payment of Tax and Deduction of Tax at Source.		
<p>Suggested Readings:</p> <ol style="list-style-type: none"> 1. Singhanai V.K: Students' Guide to Income Tax; Taxmann, Delhi. 2. Mehrotra H.C: Income Tax Law & Accounts; Sahitya Bhawan, Agra. (Hindi and English) 3. Girish Ahuja and Ravi Gupta: Systematic approach to income tax; Sahitya Bhawan Publications, New Delhi. (Hindi and English) 4. Jain, R.K., Income Tax Law and Accounts (Hindi and English), SBPD Publications, Agra 			
<p>Course Outcome: After completing the course, the student shall be able to:</p> <ol style="list-style-type: none"> 1. Explain basics of income tax. 2. Compute taxable income & tax liability of an individual. 3. Handle the issues related with assessment procedure. 			

Semester	Course Code	Course	Credit
IV	COM 205 F	Fundamentals of Marketing	4 + 0
Course Objectives: To enable the student:			
<ol style="list-style-type: none"> 1. To understand the concept and scope of Modern marketing.. 2. To develop an understanding of the elements of marketing mix. 3. To comprehend recent trends in marketing. 			
Unit-I	Introduction: Nature, scope and importance of marketing; Traditional vs. Modern marketing; Marketing environment: Micro and Macro environmental factors. Market Selection: Market Segmentation – Concept, importance and bases; Targeting: Concept & Types, Positioning: Concept, importance and positioning errors.		
Unit-II	Product: Concept of Product. Product classifications, Product planning and development: Packing-role and functions: Brand name and trade mark: After sales services: Product life cycle.		
Unit-III	Pricing: Significance; Factors affecting price of a product; Major pricing methods. Promotion: Nature and importance of promotion; Promotion Mix: advertising, personal selling, public relations; sales promotion and publicity – concept and their distinctive characteristics.		
Unit-IV	Distribution: Channels of distribution – meaning, importance & Types; Factors affecting choice of a distribution channel Wholesaler: Functions and Types, Retailer: Functions and Types. Recent developments in Marketing: Social Marketing, Online Marketing, Direct Marketing, Services Marketing, Green Marketing, Relationship Marketing, Rural marketing.		
Suggested Readings:			
<ol style="list-style-type: none"> 1. Kotler, Philip; Keller, Kevin Lane; Koshy, Abraham, and Mithileshwar Jha, Marketing Management: A South Asian Perspective, Pearson Education. 2. Lamb, Charles W.; Hair, Joseph F., and Carl McDaniel, Principles of Marketing, South Western Publishing, Ohio 3. Chhabra, T.N., Principles of Marketing, Sun India Publication. 4. Kumar, Arun & N. Meenakshi, Marketing Management, Vikas Publications.(Hindi and English). 5. Majaro, Simon, The Essence of Marketing, Prentice Hall, New Delhi. 6. Etzel, Michael J., Walker, Bruce J., Staton, William J., and Ajay Pandit, Marketing Concepts and Cases, Tata McGraw Hill (Special Indian Edition). 7. McCarthy, E. Jerome; Cannon, Joseph P., and William D. Perrault, Jr., Basic Marketing: A Managerial Approach, McGraw Hills. 			
Course Outcome: After completing the course, the student shall be able to:			
<ol style="list-style-type: none"> 1. Design segmentation, targeting & positioning strategies. 2. Use the elements of marketing mix for designing effective strategy. 3. Keep pace with the recent trends in marketing. 			

Semester	Course Code	Course	Credit
IV	COM 206 F	Digital Marketing	0 + 2
<p>Course Objectives: To enable the student:</p> <ol style="list-style-type: none"> 1. To understand the concept of Digital Marketing along with its basic forms and norms. 2. To comprehend the terminologies associated with f Digital Marketing. 3. To understand methods and techniques of Digital Marketing. 			
Unit-I	<p>Introduction of the Digital Marketing, Digital vs. Traditional Marketing, Search Engine Optimization (SEO), Optimization of websites, Google Ad Words- creating accounts, Google Ad Words- types.</p> <p>Introduction of Social Media Marketing: Definition of Social Media & Social Media Marketing, Use of Different Social Media Platforms (Facebook, Twitter, Instagram etc.) in Marketing, Blogging.</p>		
Unit-II	<p>Introduction to CRM, CRM platform, CRM models, CRM strategy, Introduction to Web analytics, Web analytics– levels, Creating business accounts on YouTube, YouTube Advertising, YouTube Analytics. E-mail marketing: Creation and sending of bulk mails, Campaign analysis. Digital Marketing Budgeting - resource planning, cost estimating, cost budgeting, cost control.</p>		
<p>Suggested Readings:</p> <ol style="list-style-type: none"> 1. Chaffey, D, F.E. Chadwick, R. Mayer, and K. Johnston (2015). Internet Marketing: Strategy, Implementation, and Practice. Pearson India 2. Frost, Raymond D., Alexa Fox, and Judy Strauss (2018). E- Marketing. Routledge 3. Gupta, Seema (2018). Digital Marketing. McGraw Hill Education (India) Private Ltd. 4. Kapoor, Neeru. E-Marketing, Pinnacle learning 5. Kotler, Philip, Hermawan Kartajaya, and Iwan Setiawan (2017). 6. Digital Marketing: 4.0 Moving from Traditional to Digital. Pearson India 7. Ryan, Damian and Jones Calvin (2016). Understanding Digital Marketing: Marketing Strategies for engaging the Digital Generation. 			
<p>Course Outcome: After completing the course, the student shall be able to:</p> <ol style="list-style-type: none"> 1. Use different platforms for digital marketing 2. Handle the basic technical issues in digital marketing. 3. Identify the appropriate ways of solving different problems related to Digital Marketing.. 			

Semester	Course Code	Course	Credit
IV	COM 207 F	Research Project/ Dissertation/Industrial Training/ Survey Work/ Internship	0 + 3
Report & Viva-Voce			

Semester	Course Code	Course	Credit
IV	COM 208 F	Fundamentals of Entrepreneurship	6 + 0
Course Objectives: To enable the student:			
<ol style="list-style-type: none"> 1. To understand the concept and practices of Entrepreneurship. 2. To develop an understanding of Entrepreneurship Development Programme. 3. To comprehend issues related to establishing and functioning of business ventures. 			
Unit-I	Entrepreneurship: Meaning, Concept, Characteristics, Need, Functions, Theories of Entrepreneurship. Entrepreneur: Meaning, Characteristics, Qualities, Functions, Types, Difference between Entrepreneurship & Entrepreneur. Difference between Entrepreneur, Intrapreneur & Manager. Entrepreneurship & Environment.		
Unit-II	Entrepreneurship Development Programme (EDP): Meaning, Need, Objective, Steps, Outline, Achievements, Government Assistance and Incentives. Women Entrepreneurship: Meaning, Characteristics, Problems and Steps taken to promote Women Entrepreneur. Qualities of Women Entrepreneur.		
Unit-III	Promotion of a Venture: Concept of Projects, Project Identification, Formulation and Report, Project Appraisal. Product Selection and Techniques, Raising of Funds: Concept, Need, Types and Sources.		
Unit-IV	Small Business: Process of Establishing Small Business, Nature, Objectives and Importance of Small Business. Role of Financial Institutions in Financing of Small Business, Infrastructural Facilities. Legal Requirements for Establishment of New Unit. Entrepreneurial Consultancy Process and Methods.		
Suggested Readings:			
<ol style="list-style-type: none"> 1. Desai, Vasant, "Dynamics of Entrepreneurial Development and Management", Himalaya Publishing House 2. Desai, Vasant, "Management of Small Scale Industry", Generic 3. Drucker, Perer, "Innovation and Entrepreneurship", Harper Business; Reprint edition 4. Gupta, C.B. & Srinivasan, N.P., "Entrepreneurship Development", S. Chand 5. Kenneth, P.Van, "Entrepreneurship and Small Business Management" 6. Pareek, Udai&Ven, "Developing Entrepreneurship book on Learning System" 7. Agrawal, R.C., 'UdyamitaVikas'(Hindi) 8. Khanka, S.S. "Entrepreneurship Development", S. Chand & Company 			
Course Outcome: After completing the course, the student shall be able to:			
<ol style="list-style-type: none"> 1. Identify the opportunities for Small Business. 2. Seek incentives & assistance of Entrepreneurship Development Programme. 3. Participate in the establishment of new business unit. 			

SEMESTER – V

Semester	Course Code	Course	Credit
V	COM 301 F	Corporate Accounting	5 + 0
<p>Course Objectives: To enable the student:</p> <ol style="list-style-type: none"> 1. To understand the capital related issues of company & their treatment in final accounts. 2. To understand the concept of goodwill & methods of its valuation. 3. To comprehend the concept of amalgamation and reconstruction. 			
Unit-I	Shares: Features, Types of Shares, Difference Between Preference Shares And Equity Shares, Share Capital and Its Types. Issues, Forfeiture and Re Issue of Shares, Redemption of Preference Shares.		
Unit-II	Debentures: Features & Types, Issue And Redemption Of Debentures, Profit Prior To Incorporation, Use of Profit and Loss Prior To Incorporation, Methods of Computing Profit and Loss Prior To Incorporation. Final Accounts, General Instruction For Preparation of Balance Sheet And Statement Of Profit And Loss.		
Unit-III	Valuation Of Goodwill: Meaning And Nature Of Goodwill, Needs And Methods Of Valuation Of Goodwill, Valuation Of Shares, Need And Methods Of Valuation Of Shares.		
Unit-IV	Accounting For Amalgamation Of Companies As Per Indian Accounting Standard 14. Meaning, Characteristics And Objectives Of Amalgamation, Kinds Of Amalgamation, Accounting For Internal Reconstruction Internal And External.		
<p>Suggested Readings:</p> <ol style="list-style-type: none"> 1. Gupta RL Radhaswami M, Company Accounts Sultan Chand And Company (Hindi and English) 2. Maheshwari SN And Maheshwari SK Corporate Accounting Vikas Publishing (Hindi and English) 3. Shukla SM And Gupta SP Advanced Accountancy Sahitya Bhawan Publication (Hindi and English) 4. Jaiswal K S Corporate Accounting Both English And Hindi Shukla MC Grewal 5. PS And Gupta SC Advanced Accounts S Chand And Company 6. Shukla MB Corporate Accounting Kitab Mahal 7. Babu, Deepak: Corporate Accounting, Navyug Publications, Agra (English and Hindi) 			
<p>Course Outcome: After completing the course, the student shall be able to:</p> <ol style="list-style-type: none"> 1. Analyse the capital structure of a company. 2. Identify & apply the methods of valuation of shares & goodwill. 3. Carry out accounting treatment of amalgamation & reconstruction. 			

Semester	Course Code	Course	Credit
V	COM 302 F	Goods & Services Tax	5 + 0
<p>Course Objectives: To enable the student:</p> <ol style="list-style-type: none"> 1. To develop understanding of the GST based indirect tax system & GST framework. 2. To understand the filing of return & assessment under GST. 3. To understand the provisions related to registration & maintenance of accounts under GST. 			
Unit-I	Indirect Tax: Meaning, Features, Difference between Direct and Indirect Taxes, Types of Indirect Tax before GST Position, Shortcoming of Indirect Tax System during Pre GST Era. GST Meaning Advantages, Disadvantages of Evaluation of GST, Structure of GST, CGST, SGST, IGST, UTGST, and Important Definitions under GST Act.		
Unit-II	Time of Supply: Meaning of Goods and Services, TOS under Reverse Charge Mechanism, Invoicing Provisions, and Provisions related with Changes in GST Rate. Place of Supply: POS Meaning, POS of Goods and Services, Intra state and Interstate Supply. Value of Supply: Meaning, Provisions Related with Determination of Value of Supply of Goods and Services, Determination of GST Liability.		
Unit-III	Input Tax Credit ITC: Meaning of Utilization of ITC, Block Credit, Supply Not Eligible for ITC, Matching, Reversal and Reclaim of ITC. Payment Under GST: Manner of Payment of GST Liability, Concept of Electronic, Cash Credit And Liability Ledger, Refund of Excess GST. Return: Meaning, Purpose and Importance, Different Types of Return, Due Date of Filing Return, Assessment under GST: Meaning, Types Sales Assessment, Provisional Assessment, Summary Assessment, Best Judgment Assessment.		
Unit-IV	Registration: Meaning of Final Registration, Compulsory Registration and Procedure for New Registration, Amendment and Cancellation of Registration. Accounts and Records: Manner of Maintenance of Accounts, Period of Retention of Relevant Records. Invoice: Format, Types Debit and Credit Note, Voucher Audit: Meaning, Types Mandatory, Departmental and Specific Audit, Penalty and under GST, E -Way Bill.		
<p>Suggested Readings:</p> <ol style="list-style-type: none"> 1. Malhotra XE and Agarwal goods and services tax Agra India Sahib Bhawan Publication 2. Agarwal Raj ke advanced handbook on GST background material on model GST law Sahitya Bhawan Publications. 3. Bansal K. M. GST Customer law taxman Publication private limited University edition 4. Singhania VK student's guide to GST and customs law taxman Publication private limited University edition 5. Gupta & Maheshwari, Tyagi Goods and Services Tax, SBPD PUBLISHING HOUSE, AGRA 6. Babu, Deepak: GST: A Revolution on Indian Tax System, ISARA Solutions, New Delhi 			
<p>Course Outcome: After completing the course, the student shall be able to:</p> <ol style="list-style-type: none"> 1. Determine GST liability and utilize Input Tax Credit. 2. Tackle the issues related with filing of return & assessment. 3. Assess the need for registration & maintenance of records under GST. 			

Semester	Course Code	Course	Credit
V	COM 303 F	Business Finance	5 + 0
<p>Course Objectives: To enable the student:</p> <ol style="list-style-type: none"> 1. To comprehend the scope & role of finance function in business. 2. To understand the concept of cost of capital & dividend policy. 3. To understand the functioning of money market. 			
Unit-I	Business Finance: Nature And Scope, Finance Function Investment Financing And Dividend Decisions, Capital Budgeting: Meaning Nature And Importance Investment Decisions & Its Major Evaluation Criteria.		
Unit-II	Cost Of Capital: Meaning, Importance, Calculation Of Cost Of Debt, Preference Shares, Equity Shares And Retained Earnings, Combined (Weighted) Cost Of Capital, Capitalization-Meaning and Overcapitalization.		
Unit-III	Dividend Policies: Issues In Dividend Policies, Dividend Models, Sources Of Funds: Long Term Funds, Short Term Funds, Nature Significance And Determinants Of Working Capital.		
Unit-IV	Time value of Money, Uses of simple and Compound interest in business finance. Capital Market: (A) New Issue Market (B) Secondary Market Functions And Role Of Stock Exchange (BSE, NSE,) Money Market: Indian Money Markets- Composition And Structure.		
<p>Suggested Readings:</p> <ol style="list-style-type: none"> 1. Avadhani V A Financial System 2. Bhalla VK Modern Working Capital Management 3. Chandra Prasanna Financial Management Theory And Practices 4. Khan NY And Jain PK Financial Management Tax And Problems 5. Pandey I M Financial Management 			
<p>Course Outcome: After completing the course, the student shall be able to:</p> <ol style="list-style-type: none"> 1. Make finance & investment decisions in business. 2. Figure out and handle the issues related with capitalisation & dividend policies. 3. Operate in money market. 			

Semester	Course Code	Course	Credit
V	COM 304 F	Monetary Theory & Banking in India	5 + 0
Course Objectives: To enable the student: <ol style="list-style-type: none"> 1. To understand the financial system & its components. 2. To develop understanding of the Indian Banking System. 3. To understand the role of the Reserve Bank of India. 			
Unit-I	Money: Functions, Alternative Measures To Money Supply In India And Their Different Components, Meaning And Changing Relative Importance Of Each Component, High Powered Money- Meaning And Uses, Sources Of Changes In High Powered Money. Financial System: Components, Financial Intermediaries		
Unit-II	Indian Banking System: Definition of Bank, Commercial Banks, Importance And Functions, Structure Of Commercial Banking System In India. Regional Rural Banks, Cooperative Bank In India. Process of Credit Creation By Banks; Determination Of Money Supply And Total Bank Credit.		
Unit-III	Development Banks And Other Non-Banking Financial Institution: Main Features, Problems And Policies For Allocation Of Institutional Credit, Problem Between The Government And The Commercial Sector, Inter-Sectoral And Inter-Regional Problems, Problem Between Large And Small Borrowers		
Unit-IV	The Reserve Bank of India: Functions, Instruments Of Monetary And Credit Control; Main Features Of Monetary Policy Since Independence, Interest Rates; Various Rates In India (As Bond Rate, Bill Rate, Deposit Rate, etc.) Impact Of Inflation And Inflationary Expectations.		
Suggested Readings: <ol style="list-style-type: none"> 1. Saha SK Indian Banking System SBPD Publication (Hindi and English) 2. Deshmukh And Indian Banking System ChandralokPrakashan(Hindi and English) 3. Gupta SB Monetary Planning Of India 4. Khan M Y Indian Financial System Theory And Practice 5. Sengupta A K & Agarwal K Money Market Operations In India 			
Course Outcome: After completing the course, the student shall be able to: <ol style="list-style-type: none"> 1. Figure out the financial intermediaries and their services. 2. Understand the policies for institutional credit. 3. Analyze the impact of the functions of Central Bank & Monetary Policy. 			

Semester	Course Code	Course	Credit
V	COM 305 F	Principles & Practices of Insurance	5 + 0
<p>Course Objectives: To enable the student:</p> <ol style="list-style-type: none"> 1. To understand the concept of Risk & Insurance. 2. To develop understanding of the various types of insurance. 3. To Comprehend the features and procedure of insurance policies. 			
Unit-I	Risk: Meaning, Types, Causes, Methods of Handling Risks. Insurance: Meaning, Origin & Development, Functions, Types, Principles, Advantages, Reinsurance, Double-Insurance.		
Unit-II	Life Insurance: Meaning, Importance, Essentials of Life Insurance Contract, Procedure of Life Insurance. Life Insurance Policies, Nomination & Assignment, Surrender Value. Life Insurance Corporation: Functions & Organization.		
Unit-III	Marine Insurance: Meaning, Significance, Scope and Insurable Risk, Characteristics of Marine Insurance, Contract, Types of Marine Policies, Main Clauses in Marine Policies and Marine Losses.		
Unit-IV	Fire Insurance: Meaning, Hazards in Fire Insurance, Scope, importance, Fire Insurance Contract, Conditions of Fire Insurance Policy & Procedure. Miscellaneous Insurance: Motor Insurance, Burglary, Live-stock, Crop and Health Insurance.		
<p>Suggested Readings:</p> <ol style="list-style-type: none"> 1. Mishra M.N., Insurance- Principles & Practice. 2. Gupta O.S., Life Insurance. 3. Vinayakam, M. Radhaswami&Vasudevam, Insurance- Principles & Practice. 4. Kothari &Bhall, Principles & Practice of Insurance. 			
<p>Course Outcome: After completing the course, the student shall be able to:</p> <ol style="list-style-type: none"> 1. Figure out the need for specific insurance policy. 2. Analyze clauses & conditions of the Policies. 3. Safeguard the business against different types of risks. 			

SEMESTER – VI

Semester	Course Code	Course	Credit
VI	COM 306 F	Accounting for Managers	5 + 0
<p>Course Objectives: To enable the student:</p> <ol style="list-style-type: none"> To understand the concept of management accounting. To comprehend different types of financial analysis. To understand the concept of Marginal and Standard Costing. 			
Unit-I	<p>Management Accounting- Concept, Meaning, Characteristics, Difference between Financial Accounting Management Accounting, Difference between Cost Accounting and Management Accounting, Techniques, Objectives and Importance. Management Accountant- Duties, Status, Functions and Responsibility. Financial Statement Analysis and Interpretation - Meaning, Objectives, Characteristics of an Ideal Financial Statement, Parties Interested in Financial Statement, Types of Financial Analysis - Horizontal, Vertical and Trend Analysis.</p>		
Unit-II	<p>Ratio Analysis: meaning, Utility, Classification of Ratios - Profitability Ratio, Activity ratio and Financial Position Ratios. Fund Flow and Cash Flow Statement- Concept, Meaning of the term Fund and Preparation of Fund Flow Statement and Cash Flow Statement (AS-3).</p>		
Unit-III	<p>Business Budgeting: Meaning of Budget and Budgeting, Objectives, Limitations and importance, Essentials of effective Budgeting, Classification of Budgets- Flexible budget and Zero Based Budget. Marginal Costing: Meaning, Determination of Profit under Marginal Costing, Pricing of Product, make or buy Decision, Selection of most profitable channel. Break Even Analysis: Concept and Practical Applications of Break even Analysis.</p>		
Unit-IV	<p>Standard Costing and Variance Analysis: Meaning and Objectives of Standard Costing Setting of Standard, Variance Analysis: Material and Labour Variance. Reporting to Management: Meaning, Objectives, Principles of Reporting, Importance of Reports, Classification of Reports, Reporting at different Levels of Management.</p>		
<p>Suggested Readings:</p> <ol style="list-style-type: none"> Homgren, C.T., Gary L. Sundem and William O. Stratton: Introduction to Management Accounting, Prentice Hall of India, Delhi. Homgren, Charles T., George Foster and Srikant M. Dailiar; Cost Accounting; A Managerial Emphasis, Prentice Hall of India, Delhi. Lall, B.M. and I.C. Jain: Cost Accounting: Principles and Practice, Prentice Hall of India, Delhi. Welsch Glenn A., Ronald W. Hilton and Paul N. Gordon Budgeting, Profit Planning and Control, Prentice hall of India, Delhi. BaigNafees: Cost Accounting, Rajat Publications, New Delhi. Baig Nafees: Management Accounting & Control, Ashish Publishing Home, New Delhi. 			
<p>Course Outcome: After completing the course, the student shall be able to:</p> <ol style="list-style-type: none"> Prepare, analyze and interpret financial statements. Participate in the process of budgeting and control in business. Identify and report the vital issues to Management. 			

Semester	Course Code	Course	Credit
VI	COM 307 F	Auditing	5 + 0
<p>Course Objectives: To enable the student:</p> <ol style="list-style-type: none"> 1. To understand the concept of Audit and Audit Procedure. 2. To comprehend the role of Auditor in companies and other financial institutions. 3. To understand the concept of Cost Audit and Internal audit. 			
Unit-I	Accounting, Auditing and Fraud risk management in Kautilya's Arthshastra. Audit and Audit Process: Meaning, Nature, Objectives and Various Classes of Auditing, Standard of Auditing, Pronouncements on accepted Auditing practices, Internal Control and the need for its evaluation by the Auditor		
Unit-II	Audit Procedures: Verification programme-selective verification, Audit in depth, test checking, Auditor's Approach to statistical sampling, Routine checking, vouchers, verification and valuation of assets and liabilities, Auditor's Report on Profit and Loss Account and Balance Sheet.		
Unit-III	Audit of Limited Companies: Qualifications and Appointment of Company Auditors, their powers, duties and liabilities as per Company Act 1956, Enquiries under Section 227 (IA), Audit of share capital, share transfer and managerial remuneration, Additional matters in the Auditor's Report (Manufacturing and other companies), Auditor's Report Order 1988.		
Unit-IV	Audit of Public Sector Undertaking and Banks: Special features concerning Audit of departmental undertakings, Statutory Corporations and Government Companies, Procedure of appointment of Auditors. Audit of Banks, Insurance Companies and non-profit companies. Cost Audit: Importance, Provisions regarding cost audit, Cost Audit report, Tax and Social Audit. Internal Audit: Objective and scope, Responsibilities and Authority of Internal Auditors, Relationship between internal auditor and statutory auditor.		
<p>Suggested Readings:</p> <ol style="list-style-type: none"> 1. Gupta Kamal : Contemporary Auditing, TATA Mc Graw, New Delhi. 2. Tandon, B.N.: Principles of Auditing, S. Chand & Company, New Delhi. 3. PargareDinkar : Principles and practices of Auditing, Sultan Chand, New Delhi. 4. Sharma, T.R.: Auditing Principles and Problems, Sahitya Bhawan, Agra. 5. Yadav, Pankaj, Auditing, Neel Kamal Prakashan, Delhi(Hindi and English) 6. Sharma, Sanjeev, Auditing: MK Publications , Agra (Hindi and English) 			
<p>Course Outcome: After completing the course, the student shall be able to:</p> <ol style="list-style-type: none"> 1. Carry out the routine audit work. 2. Participate in audit of companies, Public Sector Undertaking and Banks etc. 3. Assist in preparation Auditor's Report. 			

Semester	Course	Course	Credit
VI	COM 308 F	Personnel Management	5 + 0
<p>Course Objectives: To enable the student:</p> <ol style="list-style-type: none"> 1. Understand the process of selection, training & development of employees. 2. Understand the concept of Performance Appraisal. 3. Comprehend the components of Employee Welfare & benefits. 			
Unit-I	Personnel Management concept and function, role of competencies of HR manager at our policies evolution of HRM, emerging challenges of Human Resource Management, workforce diversity, empowerment, VRS, work life balance, downsizing.		
Unit-II	Recruitment & Selection: Recruitment, factors affecting recruitment, sources of recruitment, Selection – Process, selection test, Interview, Orientation and Placement. Training & Development: Training - objectives & Importance of training, Training Methods-On job training and off the job training.		
Unit-III	Employee Compensation: Compensation & Welfare, Job Evaluation. Performance Appraisal: Techniques, Job Enlargement & Job Enrichment, Quality of Work Life, Worker's Participation in Management.		
Unit-IV	EMPLOYEE WELFARE: Various welfare schemes & Safety Measures. Employee Benefits – Meaning and its types, Fringe Benefits; Remuneration – Salary, Bonus, Commission, Long Term Incentives, Perquisites. Grievance Handling & Discipline – Meaning, Importance. Collective Bargaining – Meaning and Importance, Process.		
<p>Suggested Readings:</p> <ol style="list-style-type: none"> 1. swathappa K Maine resource management Tata McGraw Hill 2. Verma Pramod Savi Bagiya prabandhan Rao VSP human resource management Excel books 3. Tripathi PC personnel management and Industrial Relations Sultan Chand and sons 4. Agarwal & Fauzdar, Human Resource Management-SBPD Publishing House, Agra 			
<p>Course Outcome: After completing the course, the student shall be able to:</p> <ol style="list-style-type: none"> 1. Design the selection process & training programme. 2. Apply techniques for assessing the performance of employees. 3. Analyze & handle the issues of employee welfare. 			

Semester	Course	Course	Credit
VI	COM 309 F	Financial Institutions & Market	5+ 0
<p>Course Objectives: To enable the student:</p> <ol style="list-style-type: none"> 1. To understand the framework of Financial Market along with the basic forms. 2. To comprehend the norms of Financial Market & associated terminology. 3. To understand the investor protection mechanism. 			
Unit-I	<p>Financial Markets an Overview: Meaning of Financial Market and its Significance in the Financial System. Financial Markets in the Organized Sector - Industrial Securities Market, Government Securities Market, Long-term Loans Market, Mortgages Market, Financial Guarantee Market, Meaning and Structure of Money Market in India, Characteristics of a Developed Money Market, Significance and Defects of Indian Money Market.</p>		
Unit-II	<p>Capital Market: New issue market - Meaning and Functions of New Issue Market, Instruments of New Issues, Players and their role in the New Issue Market, issue-pricing and marketing. Defects and Remedies of New Issue Market.</p>		
Unit-III	<p>Secondary market: Functions and role of stock exchange; Listing procedure and legal requirements; Public Stock Exchanges-NSE, BSE and OTCEI. Functionaries on Stock Exchanges: Brokers, Sub brokers, market makers, jobbers, portfolio consultants, institutional investors.</p>		
Unit-IV	<p>Investor Protection: Grievances concerning stock exchange dealings and their removal, Demat Trading. SEBI Guidelines - Primary Market, Secondary Market and the Protection of investor's interest, NCLT & NCLAT.</p>		
<p>Suggested Readings:</p> <ol style="list-style-type: none"> 1. Machiraju, 'Indian Financial System' – Vikas Publishing House. 2. Varshney P.N. & Mittal D.K., 'Indian Financial System', Sultan Chand & Sons New Delhi. 3. Avadhani V.A Capital Market, Himalaya Publishing House, New Delhi 4. Mulay, M. A., "New Issues Capital Market in India" 5. Gordon & Natarajan, "Indian Financial System" Himalaya Publishing House. 6. Avdhani, V. A., "Investment Management" Himalaya Publishing House. 7. Gupta, O. P., "Indian Securities Market". 			
<p>Course Outcome: After completing the course, the student shall be able to:</p> <ol style="list-style-type: none"> 1. Analyze the working of financial markets. 2. Operate in primary & secondary market. 3. Address the issues of investor Protection & grievance. 			

Semester	Course	Course	Credit
VI	COM 310 F	Business Ethics and Corporate Governance	5 + 0
<p>Course Objectives: To enable the student:</p> <ol style="list-style-type: none"> 1. To understand the concept & importance of Business Ethics in present scenario. 2. To comprehend the legal & social aspect of business ethics. 3. To understand the concepts of Corporate Governance & CSR. 			
Unit-I	Values – Importance, Sources of Value Systems, Types, Values, Loyalty and Ethical Behaviour, Values across Cultures; Business Ethics – Nature, Characteristics and Needs, Ethical Practices in Management.		
Unit-II	The Ethical Value System – Universalism, Utilitarianism, Distributive Justice, Social Contracts, Individual Freedom of Choice, Professional Codes; Culture and Ethics – Ethical Values in different Cultures, Culture and Individual Ethics.		
Unit-III	Law and Ethics – Relationship between Law and Ethics, Other Bodies in enforcing Ethical Business Behaviour, Impact of Laws on Business Ethics; Social Responsibilities of Business – Environmental Protection, Fair Trade Practices, Fulfilling all National obligations under various Laws, Safeguarding Health and well-being of Customers.		
Unit-IV	Corporate Governance: Issues, need, corporate governance code, transparency & disclosure, role of auditors, board of directors and shareholders; Global issues of governance, accounting and regulatory frame work, corporate scams, committees in India and abroad, corporate social responsibility.		
<p>Suggested Readings:</p> <ol style="list-style-type: none"> 1. Kitson Alan- Ethical Organisation, Palgrave 2. L. T. Hosmer : The Ethics of Management, Universal Book. 3. D. Murray : Ethics in Organizational, Kogan Page. 4. S. K. Chakraborty : Values and Ethics in Organisation, OUP 			
<p>Course Outcome: After completing the course, the student shall be able to:</p> <ol style="list-style-type: none"> 1. Analyse ethical value system from different perspectives. 2. Identify ethical behaviour & practices in business. 3. Figure out the legal implications and social obligations for business. 			

SEMESTER – VII

Semester	Course	Course	Credit
VII	COM 401 F	Managerial Economics	4 + 0
<p>Course Objectives: To enable the student:</p> <ol style="list-style-type: none"> 1. To comprehend economic issues before managers at corporate level. 2. To understand the tools and techniques of economic analysis. 3. To develop skills for making optimal business decisions. 			
Unit-I	<p>Nature and Scope of Managerial Economics; Objective of the Firm- Profit and wealth Maximisation. Fundamental Concepts-Opportunity cost, Discounting principle, and time Perspective.</p> <p>Consumer Behaviour: Determination of demand; Demand function; Types of Demand Elasticity, Indifference curve analysis: Characteristics of Indifference Curve and Consumer's Equilibrium;</p>		
Unit-II	<p>Production and Cost: Production function, Iso-quants, ridge lines, Iso-cost lines, Expansion path and multi product firm. Law of Variable proportion.</p> <p>Cost function: Classification of Costs, short run and long run cost functions.</p>		
Unit-III	<p>Market Structures and their characteristics, Price and output relationship under different market structures: Perfect Competition, Monopoly, Discriminating monopoly. Monopolistic competition, oligopoly – Collusive and Non-collusive Oligopoly.</p>		
Unit-IV	<p>Risk and decision making- Risk and Uncertainty; Decision making under uncertainty, Risk- return Trade-Off; Profit Management: Economic Profit and Accounting Profit, Profit planning and Forecasting, Theories of profit-F.B. Hawley: Theory of Risk Bearing, F.H. Knight: Uncertainty Bearing Theory, Business Cycles: Concept and Nature, Phases and Causes of Business Cycles.</p>		
<p>Suggested Readings:</p> <ol style="list-style-type: none"> 1. Koutsiyannis, A. Modern Microeconomics, Macmillan press Ltd. 2. Pindyck Robert S. and Daniel L. Rubinfeld, Micro Economics, Third edition, PrenticeHall of India. 3. Madala G.S. and Ellen miller, Micro Economics, theory and Application, McGraw Hill, Book Compahy, New York. 4. Gould, JohnP.,Edward P. Lazear, Micro-Economics, Theory, Richard D. Irwin, inc., Home'wood, Illionis. 5. Sen Anindya, Micro-Ecomics: Theory & Applications oxford University Press,N. Delhi. 6. Mehta P.L, Managerial Economics, Sultan Chand & Sons. 7. Vaishampayan, J.V. Micro Economic Theory, New Royal Book Co 			
<p>Course Outcome: After completing the course, the student shall be able to:</p> <ol style="list-style-type: none"> 1. Identify & analyze market forces along with their impact on business. 2. Analyze issues related to production & pricing in different competitive situations. 3. Make appropriate business decisions based on sound economic analysis. 			

Semester	Course	Course	Credit
VII	COM 402 F	Statistical Analysis & Research Methodology	4 + 0
<p>Course Objectives: To enable the student:</p> <ol style="list-style-type: none"> 1. To understand the basic concept of statistical tools. 2. To understand techniques of data collection and analysis. 3. To understand process of business research and develop research skills. 			
Unit-I	Association of Attributes: Dichotomy & Notations, Order of Classes, Fundamental set, Method for determining class- frequencies, consistency of data, Coefficient of Association. Probability: Basic Concepts, Types of Events, Rules of Addition & Multiplication, Bayes Theorem.		
Unit-II	Sampling and its Distribution: Methods of Sampling, Standard Error, type I & II Error, Level of significance, Point Estimation & Interval Estimation, Null & Alternate Hypotheses.		
Unit-III	Introduction Nature, Scope and Significance of Business Research Methodology, Methods of Research, Research- Process, Types of research design, Characteristics of socio- economic research. Research Problem: Selection and formulation of research Problems, Defining the Scope and Significance.		
Unit-IV	Analysis of Data: Types of Data and their characteristics, Methods of data collection: Interpretation of Data and Preparation of Report: Different statistical techniques of data analysis, Interpretation, Report Writing, Presentation, Footnotes, References, Bibliography, Appendices.		
<p>Suggested Readings:</p> <ol style="list-style-type: none"> 1. Levin, R. I. and D.S. Rubin, Statistics for Management, Prentice Hall of India. 2. Spiegel, M.R. Theory and Problems of Statistics, Schaum Publishing Company. 3. Aczel, Amir D., Complete Business Statistics, McGraw Hill. 4. Kazmeir Leonard J. F. Pohl Statistics for Business and Economics, McGraw Hill International 5. Gupta K.L., Statistical Analysis. 			
<p>Course Outcome: After completing the course, the student shall be able to:</p> <ol style="list-style-type: none"> 1. Figure out relevant variables along with the statistical tool for analysis. 2. Apply basic statistical techniques in managerial decision making. 3. Demonstrate research skills for investigating business problems. 			

Semester	Course	Course	Credit
VII	COM 403 F	Organisational Behaviour	4 + 0
<p>Course Objectives: To enable the student:</p> <ol style="list-style-type: none"> 1. To understand the basic concepts of organizational behavior. 2. To comprehend individual behavior & group dynamics. 3. To develop understanding of organizational culture & development. 			
Unit-I	Organisational Behavior: Concepts, determinants, models, Disciplines contributing to the organizational behavior. Foundations of Individual Behaviour: Personality, Attitude, Perception, Learning, Transactional Analysis, Johari Window		
Unit-II	Motivation and Leadership: Theories of motivation: Needs hierarchy, Two factor theory, Achievement Motivation theory, Theory X, Y and Theory Z, Maturity and Immaturity theory, Vroom's Expectancy theory, Equity Comparison Theory. Leadership Theories: Trait, Behavioral and Situational theories. Transactional vs Transformational Theories. Leadership styles.		
Unit-III	Power and Authority: Basis of Power, Authority-Concept, Sources. Politics in Organisations. Group Dynamics and Behaviour: Concept and nature of groups, group formation, types of groups, group norms, cohesion. Techniques of group decision making.		
Unit-IV	Organisation culture and Development: Concepts and determinants of organisational culture, organisation development-concept and intervention techniques. Conflict Management, sources of conflict, patterns, conflict resolution strategies. Management of stress.		
<p>Suggested Readings:</p> <ol style="list-style-type: none"> 1. Robbins S.P. Organizational Behavior, Prentice Hall of India. 2. Luthans, Fred, Organisation Behavior, McGraw Hill International, NewYork. 3. Prasad L.M. Organizational Behaviour, Sultan Chand & Sons. 4. Ashwathappa, K, Organizational Behavior, Himalya Publishing House. 5. Mishra M.N. Organisational Behaviour and Corporate Development, Himalyapublishing House. 			
<p>Course Outcome: After completing the course, the student shall be able to:</p> <ol style="list-style-type: none"> 1. Figure out the behavioural issues in organisations. 2. Demonstrate skills required for working in groups and in team building.. 3. Assist in applications of these concepts in managerial decision making. 			

Semester	Course	Course	Credit
VII	COM 404 F	Essentials of E Commerce	4 + 0
<p>Course Objectives: To enable the student:</p> <ol style="list-style-type: none"> To understand the basics of e- commerce. To understand its application in business situations. To comprehend e-governance in business. 			
Unit-I	Internet and Commerce: Business Operations in Commerce Practices Vs Traditional Business Practices; Benefits of E-Commerce to Organization, Consumers, And Society; Limitations of E-Commerce.		
Unit-II	Application in B2C: Consumers Shopping Procedure on The Internet; Products in B2C Model; E-Brokers; Broker- Based Service Online; Online Travel Tourism Services; Benefits and Impact of E-Commerce on Travel Industry, Online Stock Trading and Its Benefits; Online Banking and Its Benefit; Online Financial Services and its Future.		
Unit-III	Application in B2B: Applications of B2B; Key Technologies for B2B, Characteristics of The Supplier Oriented Marketplace, Buyer Oriented Market place and Intermediate Oriented Marketplace; Just in Time, Delivery in B2B.		
Unit-IV	Applications in Governance: EDI In Governance; E Government; E Governance Applications Of The Internet, Concept Of Government-To-Business, Business-To-Government And Citizen-To- Government; E-Governance Models; Private Sector Interface In E Governance.		
<p>Suggested Readings:</p> <ol style="list-style-type: none"> Pt Joseph Of E-Commerce Are Indian Perspective Php Learning Private Limited Nidhi Dhawan Introduction To E-Commerce International Book House Private Limited Agarwal Kamlesh & Agarwal Diksha Bridge To The Online To A Front New Delhi India Macmillan India (Hindi and English) Manali- Danielle Internet And Internet Engineering Tata McGraw-Hill New Delhi Pandey- Concept Of E-Commerce, S.K. Kataria And Sons(Hindi and English) 			
<p>Course Outcomes: After completing the course, the student shall be able to:</p> <ol style="list-style-type: none"> Face the challenges of E Commerce operations. Demonstrate skills in different online services. Handle the issues relating to E Governance. 			

Semester	Course	Course	Credit
VII	COM 405 F	Business Environment	4 + 0
<p>Course Objectives: To enable the student:</p> <ol style="list-style-type: none"> 1. To understand the meaning & significance of business environment. 2. To comprehend the economic, political & socio-cultural environment of India. 3. To develop understanding of international along with technological environment. 			
Unit-I	<p>Business Environment: Concept, Internal and External Environment; Techniques of Environmental Scanning and Monitoring. Economic Environment of Business: Economic systems, Government Policies- Industrial policy, Fiscal policy, Monetary policy, Exim Policy, Economic reforms.</p>		
Unit-II	<p>Political and Legal Environment of Business: Critical elements of political environment; Government and Business; Changing dimensions of legal environment in India; FEMA, Competition Policy.</p>		
Unit-III	<p>Socio-Cultural Environment: Culture and Business, Social institutions and systems. Social values and attitudes; Social groups; Emerging rural sector in India; Social responsibility of business; Consumerism in India.</p>		
Unit-IV	<p>International and Technological Environment : Multinational corporations; Strategic Alliances; WTO, World Bank, IMF and their Importance to India; Technological environment in India; Choice of Technology, Technology Transfer.</p>		
<p>Suggested Readings:</p> <ol style="list-style-type: none"> 1. Adhikary, M: Economic Environment of Business, Sultan Chand & Sons. 2. Cherunilam, Francis: Business Environment. 3. Alagh, Yoginder K: Indian Development Planning and Policy, Vikas Publications. 4. AshwathapaK : Business Environment , Himalaya Publication. 5. Chakravarty, S : Development Planning, Oxford University Press. 6. Ghosh, B : Economic environment of Business, Vikas Publication. 7. Govt Of India: Economic Survey, Various issues. 8. Raj Agrawal and ParagDiwan, Business Enviornment : Excel Books. 9. Shukla, M.B: Business Environment, Taxmann Publications. 10. Sengupta, N.K :Government and Business in India, Vikas Publication. 			
<p>Course Outcome: After completing the course, the student shall be able to:</p> <ol style="list-style-type: none"> 1. Apply the techniques of environmental scanning & monitoring. 2. Analyze the impact of environmental factors on business. 3. Assess the role of technology & strategic alliances in business decisions. 			

SEMESTER – VIII

Semester	Course	Course	Credit
VIII	COM 406 F	Financial Management	4 + 0
<p>Course Objectives: To enable the student:</p> <ol style="list-style-type: none"> 1. To understand the tools and techniques of financial management. 2. To comprehend the importance of financial management in corporate valuation. 3. To develop understanding of financial decision making. 			
Unit-I	<p>Financial Management: Nature, Objectives and Scope; Financial Decision-Making and types of Financial Decisions, Role of a finance manager of a firm.</p> <p>Capital Structure: Concept, Theories of Capital Structure; Determinants of Capital Structure Optimal Capital Structure. Leverage: Types of leverage and its impact on valuation of the firm.</p>		
Unit-II	<p>Cost of Capital: Computation of Cost of Capital of various components of Capital; weighted average Cost of Capital.</p> <p>Capital Budgeting Decisions: Nature and Kinds of Capital Budgeting Decisions; Techniques of evaluating Capital budgeting decisions, Capital Rationing, Capital budgeting decisions in uncertainty.</p>		
Unit-III	<p>Working Capital Planning and Management: Basics of working capital planning and management; Estimating Working Capital Requirement; working capital policy and management of cash, account receivables and inventories.</p>		
Unit-IV	<p>Dividend Decisions; Dividend and its forms; Theories of Dividend policy and their impact on the value of a firm; determinants of dividend policy. Model of Dividend: Walter, Gordon, and M M Model.</p>		
<p>Suggested Readings:</p> <ol style="list-style-type: none"> 1. Pandey, I.M., Financial Management, Vikash Publishing House Pvt. Ltd. 2. Van Home, James C., Management and policy, Prentice Hall of India. 3. Srivastava R.M., Financial Management 4. Kulkarni, P.V., Financial Management 5. Bhalla V.K., Financial Management. 5. Gupta, S.P., Financial Management (Hindi and English Edition). 			
<p>Course Outcome: After completing the course, the student shall be able to:</p> <ol style="list-style-type: none"> 1. Demonstrate skills for the assessment of risk. 2. Monitor & control the financial resources of business. 3. Contribute in the process of capital budgeting decisions as well as dividend decisions. 			

Semester	Course	Course	Credit
VIII	COM 407 F	Human Resource Management	4 + 0
<p>Course Objectives: To enable the student:</p> <ol style="list-style-type: none"> 1. To comprehend themes and issues of Human Resource Management. 2. To understand the role of HR Manager in organization. 3. To develop deeper understanding of HR related issues. 			
Unit-I	Strategic Human Resource Management--Nature, Functions and Themes, Human Capital Management, Role of HR Manager, Human Resource Planning Career planning and Succession-Approaches and Issues		
Unit-II	Job Analysis and Job Design, Job Analysis Techniques, Job Evaluation Techniques, Job Description, Job Specification, Job Design Approaches, and Job Characteristics. Competency Mapping		
Unit-III	Recruitment, Selection, Training and Development: Factors affecting recruitment, sources of recruitment (internal and external), basic selection model, psychological tests for selection. Training and development- techniques.		
Unit-IV	Performance Appraisal and Management: Objectives, Process and Methods of Appraisal. Diversity at work, Managing diversity, Causes and Paradox of diversity with special Suggested Readings - to handicapped, women and ageing. Compensation Management: Wage Vs Salary, Determination of compensation, Incentive Schemes, Fringe Benefits and Labor Welfare. .Employees Relations: Grievances and Handling.		
<p>Suggested Readings:</p> <ol style="list-style-type: none"> 1. De Cenzo and Robins: Fundamentals of Human Resource Management. Prentice Hall of India. 2. De Cenzo, David A. and Robbins. S.P.: Fundamentals of Human Resource Management, Wiley and Sons Ltd., John. 3. Hippo, Edwin B: Personnel Management, McGraw Hill. 4. E. Flippo: Principles of Personnel Management 5. Monnappa & Saiyadin: Personnel Management 6. L.M. Prasad: Human Resource Management 7. Monnappa: Industrial Law 8. Ashwathapa: Human Resource Management and Personnel Management 			
<p>Course Outcome: After completing the course, the student shall be able to:</p> <ol style="list-style-type: none"> 1. Demonstrate skills for handling HR issues in the organization. 2. Monitor & Improve employee relations. 3. Devise & apply suitable HR policy in Indian Perspective. 			

Semester	Course	Course	Credit
VIII	COM 408 F	Marketing Management	4 + 0
<p>Course Objectives: To enable the student:</p> <ol style="list-style-type: none"> 1. To develop understanding of the marketing environment and recent trends. 2. To understand the role of the different elements of marketing strategy. 3. To comprehend an experienced-based approach to marketing theory for application. 			
Unit-I	Introduction: Evolution of marketing concept, Marketing management process- a strategic perspective, Marketing Environment, Micro and Macro Environment, Global Environment.		
Unit-II	<p>Product Decisions: Product concept and classification, Major product decisions, New Product Development,. Consumer adoption and innovation diffusion. Product life cycle:</p> <p>Pricing Decisions: Objectives of Pricing, Factors affecting price of a Product; Procedure for setting price, Pricing policies and strategies.</p>		
Unit-III	Distribution Decisions: Channels of Distribution- Concept and importance, different types of Distributions, Channel management, Retailing and wholesaling in Indian perspective. Role of Distribution in the Digital Era, E-tailing and its Advantages		
Unit-IV	Promotion Decisions: Meaning and importance of promotion, Communication process; promotion Mix- Elements, Merits and Demerits; Determining optimal promotion mix; Promoting through Internet.		
<p>Suggested Readings:</p> <ol style="list-style-type: none"> 1. Kotler Philip and Kevin Keller, Marketing Management Pearson prentice. 2. Kotler, Philip, and Gray Armstrong, Principles of marketing, Pearson prentice-Hall,. 3. Etzel, Michael j. Bruce i. walker and William j. Stanton, Fundamentals of MarketingMcGraw Hill. 4. McCarthy, E Jerome, Joseph P Canon and William d Perrault, Jr., Basic Marketing-A Managerial Approach, McGraw Hill. 5. Kotler, Phillip, Keller, Abraham Koshy, Mithileshwar Jha, Marketing Management, A South Asia Perspective, Pearson, India. 			
<p>Course Outcome: After completing the course, the student shall be able to:</p> <ol style="list-style-type: none"> 1. Demonstrate skills for scanning & analyzing the marketing environment. 2. Adjust the marketing mix with changes in market. 3. Take marketing decisions for implementation of marketing strategy. 			

Semester	Course	Course	Credit
VIII	COM 409 F	International Business	4 + 0
<p>Course Objectives: To enable the student:</p> <ol style="list-style-type: none"> 1. To comprehend the core body of knowledge in international business. 2. To understand the international trading and investment environment. 3. To develop understanding of emerging issues in international business. 			
Unit-I	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.		
Unit-II	International Business Environment: Role of political and legal systems in international business; cultural environment of international business (including, implications of economic environment for international business.		
Unit-III	Theories of international trade – Theory of Absolute Advantage theory, Theory of Comparative Advantage, Product Life Cycle theory, Theory of National Competitive Advantage; Instruments of trade control .Balance of payments (BOP) statement and its components.		
Unit-IV	Forms of regional economic integration; Cost and benefits of regional economic integration. International Economic Organisations: WTO, World Bank and IMF. Contemporary issues in international business		
<p>Suggested Readings:</p> <ol style="list-style-type: none"> 1. Bennett, R. International Business, Delhi: Pearson 2. Cavusgil, S. T., Knight, G. & Riesenberger. International Business: Strategy, Management and the New Realities. Pearson India. 3. Chaturvedi, D. D., Jindal, D. & Kaur R. International Business. Scholar Tech Press, Delhi. 4. Charles, W L Hill & Jain, A. K. International Business, New Delhi: Tata McGraw Hill. 5. Cherunilam, F. International Business: Text and Cases, 6th ed. PHI learning 6. Daniels, J. D., Radenbaugh, L. H. & Sullivan, D. P. International Business, PearsonEducation. 			
<p>Course Outcome: After completing the course, the student shall be able to:</p> <ol style="list-style-type: none"> 1. Evaluate the changing dynamics of the diverse international business environment. 2. Analyse the theoretical dimensions of international trade as well as intervention measures adopted. 3. Analyse the role of different regional economic integrations and international economic organisations. 			

Semester	Corse	Course	Credit
VIII	COM F 410 F	Accounting Theory	4 + 0
<p>Course Objectives: To enable the student:</p> <ol style="list-style-type: none"> 1. To understand the concept of Accounting Theory. 2. To understand the convergence of accounting standard with international accounting. 3. To develop understanding of contemporary issues in Accounting.. 			
Unit-I	Financial Statements and its uses, Measurement of Income-Different Concept of Income Measurement, Receipts of Net Income. Accounting Theory: Concepts, Classification- Different Approaches to Theory Construction, Factors affecting accounting Environment, GAAP, Accounting Conventions.		
Unit-II	Accounting Information Reporting: Nature and Objectives, General purpose and specific purpose reports, Qualitative Characteristics of Accounting information, Conceptual frame work of FASB and IASB, Indian Accounting Standards.		
Unit-III	IFRS- Role of IASB, Global Convergence of Reporting Standards- Needs, Obstacles in Convergence. Difference between IFRS and IAAS, USGAAP.		
Unit-IV	Contemporary Reporting Issues: Accounting for Price level Changes, Social Accounting, Segment Reporting, Interim Reporting, Human Resource Accounting, Environmental Accounting.		
<p>Suggested Readings:</p> <ol style="list-style-type: none"> 1. L.S.Porwal: Accounting Theory- An Introduction, Tata McGraw-Hill Publishing Co. 2. JawaharLal: Accounting Theory and Practices, Himalaya Publishing House. 3. Eldon. S. Hendriksen: Accounting Theory, Richard D.Irwin. 4. Ahmed Belkaoui: Accounting Theory, Quoram Books. 5. Vernonkam: Accounting Theory, John Wiley andSons. 6. JawaharLal: Corporate Financial Reporting , Taxman. 			
<p>Course Outcome: After completing the course, the student shall be able to:</p> <ol style="list-style-type: none"> 1. Analyse & focus on the new dimensions of accounting. 2. Tackle the contemporary reporting issues. 3. Develop framework for Accounting Information Reporting. 			

Semester	Course	Course	Credit
VIII	COM HR 410 F	Talent Management	4 + 0
<p>Course Objectives: To enable the student:</p> <ol style="list-style-type: none"> 1. To understand the concept & scope of Talent Management. 2. To develop understanding of the selection process & techniques. 3. To comprehend methods of employee retention & employee growth. 			
Unit-I	Talent Management: Concept, Meaning & Objectives, Need of Talent Management; Key Processes of Talent Management; Recruitment, Selection, Human Resource Planning, Retention, Talent vs. Knowledge, Life Cycle of Talent Management, Role of HR in Talent Management.		
Unit-II	Talent Acquisition: Objectives of HR Planning, Steps in HR Planning, Evaluation of factors affecting HR Planning; Developing Job Analysis, Job Description & Job Specification; Strategic Trends in Talent Acquisition; Succession Planning Program		
Unit-III	Recruitment and Selection - Process, Sources of Recruitment, Hiring Process, External Vs Internal Recruitment; Selection Techniques: Selection Test, Reliability & Validity of Selection Tests, Choosing suitable types of Interviews, Walk -in Interviews; Formulating a Recruitment Strategy for Senior Level Executives.		
Unit-IV	Employee Retention: Meaning and Importance, Employee Attrition, Employee Turnover Ratios, Reasons of Low Employee Turnover, Managing Employee Attrition; Employee Engagement- Process And Outcomes Of Employee Engagement, Techniques and Ways of Achieving Employee Engagement; Concept of Integrated Rewards. Emerging. Trends in Human Resource Practices: Human Resource Audits; Human Resource Information System (HRIS); Human Resource Accounting (HRA).		
<p>Suggested Readings:</p> <ol style="list-style-type: none"> 1. Human Resource Management- Gary Dessler - Prentice Hall. 2. Book of Human Recourse Management Mamoria, C.B and Gankar, Himalaya Publishing House. 3. Human Resource Management Mankin, David, Oxford University Press, New York.Human Resource Management Snell, Scott &Bohlander, George Cengage Learning, Australia. 4. Human Resource Management Text and cases Aswathappa Tata McGraw Hill. 5. Introduction to Human Resource Management Kay, Rebecca &Banfield, Paul Oxford University Press, New York. 			
<p>Course Outcome: After completing the course, the student shall be able to:</p> <ol style="list-style-type: none"> 1. Analyse the critical issues in HR Planning. 2. Manage and upgrade the skill set of high potential employees & retain them. 3. Develop a sound integrated talent management plan for employees & organisation. 			

Semester	Course	Course	Credit
VIII	COM M 410 F	Consumer Behaviour & Marketing Reseach	4 + 0
<p>Course Objectives: To enable the student:</p> <ol style="list-style-type: none"> 1. To understand the concept & determinants of consumer behaviour. 2. To develop deeper insights into consumer decision making. 3. To develop understanding of Marketing Research Process. 			
Unit-I	<p>Nature, Importance, and Scope of Consumer Behaviour; Application of Consumer Behaviour in Marketing. Determinants of Consumer Behaviour. Individual Determinants of Consumer Behaviour: Needs and Motivation, Perception, Learning and learning, Attitude, Personality and Life Style.</p>		
Unit-II	<p>External Determinants of Consumer Behaviour: Group Dynamics, Reference Groups and their Influence, Family- Role and Functions. Social class, Culture and sub- Culture, Cross Cultural understanding of Consumer Behaviour. Changing profile of Indian Consumers.</p>		
Unit-III	<p>Consumer Decision Making Process, Models of Consumer Behaviour: Nicosia; Howard- Sheth; Engle; Kollat and Blackwell Models, Business buying behavior.</p>		
Unit-IV	<p>Introduction to Marketing Research: Meaning of Marketing Research, Types of Marketing Research, Importance; customer insight, Ethics, Structure of marketing Research, Marketing Research Process.</p>		
<p>Suggested Readings:</p> <ol style="list-style-type: none"> 1. Schiffman, L.G. and Kanuk, L.L.: Consumer Behavior. 2. Nair, Suja R,: Consumer Behaviour in Indian Perspective. 3. Loudon, David, L and Bitta, A.J. Dalla, : Consumer Behavior. 4. Bennet and Kasara Jan, : Consumer Behavior. 5. Peter J. Paul and Jerry C. Olson, : Consumer Behavior and Marketing Strategy. 6. Nigel Bradley: Marketing Research – Tools and Techniques, Oxford University Press. 			
<p>Course Outcome: After completing the course, the student shall be able to:</p> <ol style="list-style-type: none"> 1. Analyse the intricacies of consumer behavior, particularly in Indian perspective. 2. Devise effective Segmentation, Targeting & Positioning Strategies 3. Formulate overall marketing strategies based on Marketing research. 			

Semester	Course	Course	Credit
VIII	COM 411 F	Major Research Project/Dissertation	12
Report and Viva-Voce			