

KUMAUN UNIVERSITY, NAINITAL
(Estd. under the U.P. State Universities Act, 1973
now adopted by Uttarakhand State)

FACULTY OF COMMERCE

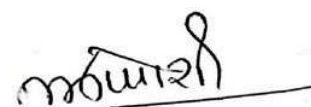
PROGRAM STRUCTURE
FOR FYUGP/MASTER'S IN COMMERCE
As Per NEP 2020

**Course Outline For B.Com./B.Com. Honours/B.Com. Honours with
Research/ M.Com.**

(Applicable From the Academic Session 2025-26)

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COURSE FRAMEWORK ACCORDING TO NHEQF/CCFUP

(For B.Com. DSC-A/B/C shall be replaced with DSC-1/2/3/Allied Disciplines)

Semester	Core (DSC)	Elective (DSE)	Generic Elective (GE)	Ability Enhancement Course (AEC)	Skill Enhancement Course (SEC)	Internship/ Apprenticeship/Project (2)	Value addition course (VAC)	Total Credits
I	Discipline A1- (4)		Choose one from a pool of courses GE-1 (4)	Choose one from a pool of AEC courses (2)	Choose one from a pool of courses (2)		Choose one from a pool of courses (2)	22 credits
	Discipline B1- (4)							
	Discipline C1- (4)							
II	Discipline A2 (4)		Choose one from a pool of courses GE-2 (4)	Choose one from a pool of AEC courses (2)	Choose one from a pool of courses (2)		Choose one from a pool of courses (2)	22 credits
	Discipline B2 (4)							
	Discipline C2 (4)							
Students on exit shall be awarded Undergraduate Certificate (in the Field of Multidisciplinary Study) after securing the requisite 44 credits in Semesters I and II								Total = 44
III	Discipline A3 (4)	Choose one from pool of courses, DSE A/B/C (4) OR Choose from pool of courses, GE -3 (4)		Choose one from a pool of AEC courses (2)	Choose one SEC (2)		Choose one from a pool of courses (2)	22 credits
	Discipline B3 (4)							
	Discipline C3 (4)							
IV	Discipline A4 (4)	Choose one from pool of courses, DSE A/B/C (4) OR Choose from pool of courses GE - 4 (4)		Choose one from a pool of AEC courses (2)	Choose one SEC (2)		Choose one from a pool of courses (2)	22 Credits
	Discipline B4 (4)							
	Discipline C4 (4)							
Students on exit shall be awarded Undergraduate Diploma (in the Field of Multidisciplinary Study) after securing the requisite 88 credits on completion of Semester IV								Total = 88
V	Discipline A5 (4)	Choose one from a pool of courses DSE A/B/C (4) OR Choose one from a pool of courses GE-5 (4)			Choose one SEC (2)		Internship/ Apprenticeship/ Project/ Community outreach (4)	22 credits
	Discipline B5 (4)							
	Discipline C5 (4)							
VI	Discipline A 6 (4)	Choose one from a pool of courses DSE A/B/C (4) OR Choose one from a pool of courses GE-6 (4)			Choose one SEC (2)		Internship/ Apprenticeship/ Project/ Community outreach (4)	22 credits
	Discipline B6 (4)							
	Discipline C6 (4)							
Students on exit shall be awarded Bachelor of (in the Field of Multidisciplinary Study) after securing the requisite 132 credits on completion of Semester VI								Total= 132
VII	DSC-(4)	Choose three DSE (3x4) courses OR Choose two DSE-(2x4) and one GE (4) course OR Choose one DSE (4) and two GE (2x4) courses (total = 12)					Dissertation on Major (4+2) OR Dissertation on Minor (4+2) OR Academic project/ Entrepreneurship (4+2)	22 credits

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VIII	DSC- (4)	Choose three DSE (3x4) courses OR Choose two DSE -(2x4) one GE (4) course OR Choose one DSE (4) and two GE (2x4) courses (total = 12)				Dissertation on Major (4+2) OR Dissertation on Minor (4+2) OR Academic project/ Entrepreneurship (4+2)	22 credits
<p>Students on exit shall be awarded Bachelor of (in the Field of Multidisciplinary Study) (Honours or Honours with Academic Projects/Entrepreneurship) after securing the requisite 176 credits on completion of Semester VIII</p> <p>Or</p> <p>If a student opts for a two-year PG program, they have the option to obtain a PG diploma in the core subject upon earning 44 credits at the conclusion of the second semester of the PG program.</p>							Total = 176
IX	DSC-(4)	Choose three DSE (3x4) courses OR Choose two DSE-(2x4) and one GE (4) course OR Choose one DSE (4) and two GE (2x4) courses (total = 12)				Dissertation on Major (4+2) OR Dissertation on Minor (4+2) OR Academic project/ Entrepreneurship (4+2)	22 credits
X	DSC- (4)	Choose three DSE (3x4) courses OR Choose two DSE-(2x4) and one GE (4) course OR Choose one DSE (4) and two GE (2x4) courses (total = 12)				Dissertation on Major (4+2) OR Dissertation on Minor (4+2) OR Academic project/ Entrepreneurship (4+2)	22 credits
<p>Students on exit shall be Master's in Core subject after securing the requisite 220 credits on completion of Semester X</p>							Total = 220

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DEPARTMENT OF COMMERCE
Program Structure B.Com. & M.Com. (CBCS)

Year	1		2		3		4		5		Total Credit
Semester	No. of Papers/Courses (Credit)										
	I	II	III	IV	V	VI	VII	VIII	IX	X	
Discipline Specific Core (DSC)	3 (4)	3 (4)	3 (4)	3 (4)	3 (4)	3 (4)	1 (4)	1 (4)	1 (4)	1 (4)	88
Discipline Specific Elective (DSE)	-	-	1 DSE (4)	1 DSE (4)	1 DSE (4)	1 DSE (4)	3DSE (4) OR 2DSE+1GE (4) OR 1DSE+2GE (4)	3DSE (4) OR 2DSE+1GE (4) OR 1DSE+2GE (4)	3DSE (4) OR 2DSE+1GE (4) OR 1DSE+2GE (4)	3DSE (4) OR 2DSE+1GE (4) OR 1DSE+2GE (4)	72
Generic Elective (GE)	1 (4)	1 (4)	OR	OR	OR	OR					
Ability Enhancement Course (AEC)	1 (2)	1 (2)	1 (2)	1 (2)	-	-	-	-	-	-	8
Skill Enhancement Course (SEC)	1 (2)	1 (2)	1 (2)	1 (2)	1 (2)	1 (2)	-	-	-	-	12
Value addition course (VAC)	1 (2)	1 (2)	1 (2)	1 (2)	-	-	-	-	-	-	8
Internship/ Apprenticeship/ Project/Community outreach	-	-	-	-	1 (4)	1 (4)	-	-	-	-	8
Dissertation on Major/Minor/Academic project/Entrepreneurship	-	-	-	-	-	-	Dissertation/ Academic project/ Entrepreneur ship 1 (4+2)	Dissertation/ Academic project/ Entrepreneur ship 1 (4+2)	Dissertation/ Academic project/ Entrepreneur ship 1 (4+2)	Dissertation/ Academic project/ Entrepreneurship 1 (4+2)	24
Total Credits	22	22	22	22	22	22	22	22	22	22	220

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SEMESTER WISE SUMMARY OF THE COURSE/PAPERS (B.Com./M.Com.)

YEAR 1- UNDERGRADUATE CERTIFICATE IN COMMERCE

Minimum requirement for getting Undergraduate Certificate in Commerce After One Year 44 Credit

SEMESTER-I			Theory/ Practical	Credits
DSC-1.1	Financial Accounting	Discipline Specific Core (DSC)	Theory	4
DSC-1.2	Business Organisation and Management		Theory	4
DSC-1.3	Micro Economics		Theory	4
GE-1	Choose one from a pool of Generic Elective Courses	Generic Elective (GE)	Theory/Practical	4
AEC	Choose one from a pool of Ability Enhancement Courses	Ability Enhancement Course (AEC)	Theory/Practical	2
SEC	Choose one from a pool of Skill Enhancement Courses	Skill Enhancement Course (SEC)	Theory/Practical	2
VAC	Choose one from a pool of Value addition Courses	Value addition course (VAC)	Theory/Practical	2

Total of Semester I - 22 Credits

SEMESTER-II			Theory/ Practical	Credits
DSC-2.1	Business Statistics	Discipline Specific Core (DSC)	Theory	4
DSC-2.2	Fundamentals of Marketing		Theory	4
DSC-2.3	Business Regulatory Framework		Theory	4
GE-2	Choose one from a pool of Generic Elective Courses	Generic Elective (GE)	Theory/Practical	4
AEC	Choose one from a pool of Ability Enhancement Courses	Ability Enhancement Course (AEC)	Theory/Practical	2
SEC	Choose one from a pool of Skill Enhancement Courses	Skill Enhancement Course (SEC)	Theory/Practical	2
VAC	Choose one from a pool of Value addition Courses	Value addition course (VAC)	Theory/Practical	2

Total of Semester II - 22 Credits

YEAR 2- UNDERGRADUATE DIPLOMA IN COMMERCE

Minimum requirement for getting Undergraduate Diploma in Commerce After Two Years 44+44=88 Credits

SEMESTER-III			Theory/ Practical	Credits
DSC-3.1	Advance Accounting	Discipline Specific Core (DSC)	Theory	4
DSC-3.2	Human Resource Management		Theory	4
DSC-3.3	Business Environment		Theory	4
DSE	Choose one from pool of Discipline Specific Electives, DSE A/B/C	Discipline Specific Elective (DSE)		
OR	OR	OR	Theory/Practical	4
GE-3	Choose one from pool of Generic Elective courses	Generic Elective (GE)		
AEC	Choose one from a pool of Ability Enhancement courses	Ability Enhancement Course (AEC)	Theory/Practical	2
SEC	Choose one from a pool of Skill Enhancement courses	Skill Enhancement Course (SEC)	Theory/Practical	2
VAC	Choose one from a pool of Value addition courses	Value addition course (VAC)	Theory/Practical	2

Total of Semester III- 22 Credits

SEMESTER-IV			Theory/ Practical	Credits
DSC-4.1	Business Finance	Discipline Specific Core (DSC)	Theory	4
DSC-4.2	Business Ethics and Corporate Governance		Theory	4
DSC-4.3	Money and Banking		Theory	4
DSE	Choose one from pool of Discipline Specific Electives, DSE A/B/C	Discipline Specific Elective (DSE)		
OR	OR	OR	Theory/Practical	4
GE-4	Choose one from pool of Generic Elective courses	Generic Elective (GE)		
AEC	Choose one from a pool of Ability Enhancement courses	Ability Enhancement Course (AEC)	Theory/Practical	2
SEC	Choose one from a pool of Skill Enhancement courses	Skill Enhancement Course (SEC)	Theory/Practical	2
VAC	Choose one from a pool of Value addition courses	Value addition course (VAC)	Theory/Practical	2

Total of Semester IV- 22 Credits

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YEAR 3- BACHELOR'S DEGREE IN COMMERCE

Minimum requirement for getting Bachelor's Degree in Commerce After Three Years 44+44+44=132 Credits

SEMESTER-V			Theory/ Practical	Credits
DSC-5.1	Cost Accounting	Discipline Specific Core (DSC)	Theory	4
DSC-5.2	Income Tax- I		Theory	4
DSC-5.3	Public Finance		Theory	4
DSE	Choose one from pool of Discipline Specific Electives, DSE A/B/C	Discipline Specific Elective (DSE)		
OR	OR	OR	Theory/Practical	4
GE-5	Choose one from pool of Generic Elective courses	Generic Elective (GE)		
SEC	Choose one from a pool of Skill Enhancement courses	Skill Enhancement Course (SEC)	Theory/Practical	2
Internship etc.	Internship/ Apprenticeship/Project/Community outreach	Internship etc.	Theory/Practical	4

Total of Semester V- 22 Credits

SEMESTER-VI			Theory/ Practical	Credits
DSC-6.1	Auditing	Discipline Specific Core (DSC)	Theory	4
DSC-6.2	Income Tax- II		Theory	4
DSC-6.3	Company Law		Theory	4
DSE	Choose one from pool of Discipline Specific Electives, DSE A/B/C	Discipline Specific Elective (DSE)		
OR	OR	OR	Theory/Practical	4
GE-6	Choose one from pool of Generic Elective courses	Generic Elective (GE)		
SEC	Choose one from a pool of Skill Enhancement courses	Skill Enhancement Course (SEC)	Theory/Practical	2
Internship etc.	Internship/ Apprenticeship/Project/Community outreach	Internship etc.	Theory/Practical	4

Total of Semester VI- 22 Credits

YEAR 4- B.COM. (HONOURS)

Minimum requirement for getting B.Com. (Honours) After Four Years 44+44+44+44 = 176 Credit

SEMESTER-VII			Theory/ Practical	Credits
DSC-7.1	Research Methodology	Discipline Specific Core (DSC)	Theory	4
DSE	Choose any three Discipline Specific Elective (DSE 3x4)	Discipline Specific Elective		
OR/&	OR Choose any two Discipline Specific Elective (DSE 2x4) and any one Generic Elective course (GE 1x4)	OR/&	Theory/Practical	12
GE	OR Choose any one Discipline Specific Elective (DSE 1x4) and any two Generic Elective courses (GE 2x4)	Generic Elective courses		
Dissertation	Dissertation on Major (4+2)			
	OR Dissertation on Minor (4+2)	Dissertation	-	6
	OR Academic project/ Entrepreneurship (4+2)			

Total of Semester VII- 22 Credits

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SEMESTER-VIII			Theory/ Practical	Credits
DSC-8.1	Accounting for Managerial Decision	Discipline Specific Core (DSC)	Theory	4
DSE	Choose any three Discipline Specific Elective (DSE 3x4) OR	Discipline Specific Elective		
OR/&	Choose any two Discipline Specific Elective (DSE 2x4) and any one Generic Elective course (GE 1x4) OR	OR/& Generic Elective courses	Theory/Practical	12
GE	Choose any one Discipline Specific Elective (DSE 1x4) and any two Generic Elective courses (GE 2x4)			
Dissertation	Dissertation on Major (4+2) OR Dissertation on Minor (4+2) OR Academic project/ Entrepreneurship (4+2)	Dissertation	-	6

Total of Semester VIII- 22 Credits

YEAR 5- MASTER IN COMMERCE
Minimum requirement for getting Master in Commerce After Five Years 44+44+44+44+44+44 =220 Credit

SEMESTER-IX			Theory/ Practical	Credits
DSC-9.1	Corporate Tax Planning	Discipline Specific Core (DSC)	Theory	4
DSE	Choose any three Discipline Specific Elective (DSE 3x4) OR	Discipline Specific Elective		
OR/&	Choose any two Discipline Specific Elective (DSE 2x4) and any one Generic Elective course (GE 1x4) OR	OR/& Generic Elective courses	Theory/Practical	12
GE	Choose any one Discipline Specific Elective (DSE 1x4) and any two Generic Elective courses (GE 2x4)			
Dissertation	Dissertation on Major (4+2) OR Dissertation on Minor (4+2) OR Academic project/ Entrepreneurship (4+2)	Dissertation	-	6

Total of Semester IX- 22 Credits

SEMESTER-X			Theory/ Practical	Credits
DSC-10.1	Quantitative Techniques	Discipline Specific Core (DSC)	Theory	4
DSE	Choose any three Discipline Specific Elective (DSE 3x4) OR	Discipline Specific Elective		
OR/&	Choose any two Discipline Specific Elective (DSE 2x4) and any one Generic Elective course (GE1x4) OR	OR/& Generic Elective courses	Theory/Practical	12
GE	Choose any one Discipline Specific Elective (DSE 1x4) and any two Generic Elective courses (GE 2x4)			
Dissertation	Dissertation on Major (4+2) OR Dissertation on Minor (4+2) OR Academic project/ Entrepreneurship (4+2)	Dissertation	-	6

Total of Semester X- 22 Credits

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Programme Outcomes (POs) for Undergraduate Programme (Certificate/Diploma/ Bachelor Degree in Commerce)

Programme outcomes for B. Com. include various subject specific skills and generic skills like Commercial Sense, mind management, creativity, Develop Managerial & Entrepreneurial skill, Develop Numerical ability and innovation of competencies in diverse areas of Commerce and Business, the achievement of which will be demonstrated by the students of B. Com. Programme for the award of bachelor degree. The programme learning outcomes of B. Com. also enable a student to prepare for further study, employment, and good citizenship. Further, the difference in the level of achievement of programme outreach provides for comparing of learning levels and standards across different college/institution. The various learning outcomes of the programme are mentioned below:

PO-1	After completing three-year bachelor degree program, students would gain a thorough knowledge in the fundamental of commerce and finance.
PO-2	Outline the fundamentals of commerce viz., business studies, finance, Accounting and Management.
PO-3	Apply Ethical Principles and commit to professional ethics and responsibilities and Norms of the practice.
PO-4	Individual and team work- Function effectively as an Individual and as a member or leader in diverse teams and in Multidisciplinary settings.
PO-5	Students will acquire the knowledge and skill in different areas of communication, decision making, innovations and problem solving in day-to-day business activities.
PO-6	Recognize the need for and ability to engage in independent and life-long learning in the broadest context of technological change.
PO-7	Recognize various managerial and accounting skills needed for better professional opportunities.
PO-8	Demonstrate empathetic social concern and equity catered national development, and the ability to act with an informed awareness of issues and participate in civil life through volunteering.
PO-9	Understand the issues of environmental contexts and sustainable development.
PO-10	Acquire the ability to engage in independent and life-long learning in the broadest context socio-technological changes.
PO-11	The all-inclusive outlook of the course offers a number of values based and job-oriented courses ensures that students are trained into up to date. In advanced accounting courses beyond the introductory level, affective development will also progress to the valuing and organizational levels.

Programme Specific Outcomes (PSOs) for Undergraduate Programme (Certificate/Diploma/ Bachelor Degree in Commerce)

After completing Undergraduate programme, the learners will be able to:

PSO-1	Students will be able to demonstrate progressive learning of various tax issues and tax forms related to individuals.
PSO-2	Learners will involve in various co-curricular activities to demonstrate relevancy of foundational and theoretical knowledge of their academic major and to gain practical exposure.
PSO-3	Students will demonstrate progressive effective domain development of values, the role of accounting in society and business.
PSO-4	Learners will be able to recognize features and roles of businessman, entrepreneur, manager, consultant, which will help learners to process knowledge and other soft skills and to react apply when confronted with critical decision making.
PSO-5	Students will learn relevant financial accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business.

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PSO-6	The students can get the knowledge, skills and attitudes during the end of the B.Com. degree course.
PSO-7	Learners will be able to prove proficiency with the ability to engage in competitive exams like CA, CS, ICWA and other courses.
PSO-8	Understanding basic concepts of accounting, principles of accountancy and accounting cycle to maintain accounts of trading and nontrading organizations.
PSO-9	Developing knowledge about Cost ascertainment and fixation of selling price and cost control. Obtaining the knowledge of various provisions of Income Tax Act and their application in computation of taxable income of an individual under different heads of income.
PSO-10	Learners will gain through systematic and subject skills of business management, Marketing management, Auditing & Economics. Students can also acquire practical skills to work as tax consultant, audit assistant and in other financial supporting services.
PSO-11	Getting acquainted with the procedure of preparation of income statements, retained earnings, balance sheet and statement of cash flows which are required for external users and more useful to managers for managerial decision making.
PSO-12	Including different skills for analysis and interpretation of financial data to understand financial health of an organization and ensure that resources are being used to achieve the organizations objectives.
PSO-13	Learners will be able to do higher degree like M.Com., MBA, CA, CS & ICWA, etc.
PSO-14	Students will be able to do their best in Competitive exams in various fields like Banking, insurance and SSC exams.

Programme Outcomes (POs) for Master's Programme (Honours/Master Degree in Commerce)

The M. Com course provides an extreme and rigorous base for teaching, research and allied business administration. It fulfills the need of the hour for academics and prepares students for research and teaching. After completing the course learners will be able to fulfil the needs of the business and industry. Course offers research in diverse areas of Commerce discipline and has large base of research contribution. This Programme is designed to ensure all round development of the learners and aligns itself with the development of prudence, efficiency, creativity and compassion to work for the betterment of the marginalized sections of society. M.Com Course attempts to kindle their sense of responsibility, honesty, conscience, justice and above all commitment to human values. Programme aims to upgrade the standards of teaching and research and deliver an education system that is a source of national pride and public confidence. The various learning outcomes of the programme are mentioned below:

PO-1	The Curriculum focused on a number of specialization and practical exposures which would equip the students to face the Modern-day challenges in commerce and Business.
PO-2	Communicate effectively on Complex engineering activities with the community and with the society at large, such as being able to compare hand and write effective reports and design documentation, make effective presentations, and give and receive clear instruction.
PO-3	Synthesis the knowledge to face the challenges in competitive global environment.
PO-4	Learners will gain through systematic and subject's skills with in various disciplines of Commerce, business, accounting, economics, finance auditing and marketing.
PO-5	Take informed actions after identifying the assumptions that frame our thinking and actions, checking out the degree to which these assumptions are accurate and valid, and looking at our ideas and decisions (intellectual, organizational and personal) from different perspectives.
PO-6	Generate proactive decisions pertaining to business solutions with regard to application of economic principles and techniques at micro and macro level.
PO-7	Learners will gain thorough systematic and subject skills within various disciples of accounting and finance, auditing and taxation, banking and insurance, management and marketing, information technology in business, mathematical knowledge as well.
PO-8	Learners can also get the practical skills to work as accountant, audit assistant, tax consultant, marketing analyst, banker, insurance advisor and so on.

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PO-9	Develop the capability of decision making at personal and professional levels and inculcate entrepreneurial skills.
PO-10	Programme enables the students to think of a given problem or situation from different perspectives like economic, financial, social, national, global etc. and broadens the horizon of their thought processes.

**Programme Specific Outcomes (PSOs) for Master's Programme
(Honours/Master Degree in Commerce)**

PSO-1	Students are able to play the roles of businessmen, entrepreneur and consultant which will help learners to possess knowledge and other soft skills, and to react aptly when confronted with critical decision making.
PSO-2	By goodness of the preparation, learners can turn into a Manager, Accountant, Management Accountant, Cost Accountant, Bank Manager, Auditor, Company Secretary, Teacher, Professor, Stock Agents, Government employment and so on.
PSO-3	Students will understand marketing practices in service sector, ethical issues and good governance practices.
PSO-4	Learners can also acquire practical skills to work as tax consultant audit assistant and other financial supporting services.
PSO-5	Students will learn relevant financial accounting skill, corporate accounting skills, and cost & Management accounting applications.
PSO-6	Apply Management accounting concepts in determining and managing Costs, Revenue, Pricing and budgetary techniques.
PSO-7	Learners will acquire the skills like effective communication, decision making, problem solving in day-to-day business affairs.
PSO-8	Demonstrate knowledge and understanding of the management principles and apply these to one's work, as a member and leader in a team, to manage projects and its multidisciplinary environments.
PSO-9	Comprehensive knowledge about current topics and the scholarly research pertaining to chosen areas, also techniques and skills required to comprehend the contemporary issues.
PSO-10	Learners can get expertise in Marketing, HR, Finance, Management, Accounting, Accounting standards, Income Tax and GST etc.



**SEMESTER WISE LIST OF COURSES/PAPERS OFFERED BY COMMERCE FACULTY
(DSC, DSE, GE, SEC, VAC)**

Year	Semester	Course Type	Course Code	Title of Paper	Credit
1	I	DSC	DSC-1.1	Financial Accounting	4
			DSC-1.2	Business Organisation and Management	4
			DSC-1.3	Micro Economics	4
		GE	GE-1.1	Business Organisation and Ethics	4
			GE-1.2	Communication & Documentation in Business	4
		SEC	SEC 1	Choose one from the pool	2
		VAC	VAC 1	Choose one from the pool	2
	AEC	AEC 1	Choose one from the pool	2	
	II	DSC	DSC-2.1	Business Statistics	4
			DSC-2.2	Fundamentals of Marketing	4
			DSC-2.3	Business Regulatory Framework	4
		GE	GE-2.1	Basic Accounting	4
			GE-2.2	Marketing for Beginners	4
		SEC	SEC 2	Choose one from the pool	2
VAC		VAC 2	Choose one from the pool	2	
AEC	AEC 2	Choose one from the pool	2		
2	III	DSC	DSC-3.1	Advanced Accounting	4
			DSC-3.2	Human Resource Management	4
			DSC-3.3	Business Environment	4
		DSE	DSE-3.1	Macro Economics	4
			DSE-3.2	Financial Markets & Institutions	4
			DSE-3.3	Corporate Accounting	4
		GE	GE-3.1	Sales Promotion and Public Relation	4
			GE-3.2	E-Commerce	4
		SEC	SEC 3	Choose one from the pool	2
	VAC	VAC 3	Choose one from the pool	2	
	AEC	AEC 3	Choose one from the pool	2	
	IV	DSC	DSC-4.1	Business Finance	4
			DSC-4.2	Business Ethics and Corporate Governance	4
			DSC-4.3	Money and Banking	4
		DSE	DSE-4.1	Holistic Understanding of Financial Services	4
			DSE-4.2	International Marketing	4
			DSE-4.3	Advertising and Sales Management	4
		GE	GE-4.1	Finance For Non-Finance Executives	4
GE-4.2			Introduction to Foreign Trade Management	4	
SEC		SEC 4	Choose one from the pool	2	
VAC	VAC 4	Choose one from the pool	2		
AEC	AEC 4	Choose one from the pool	2		
3	V	DSC	DSC-5.1	Cost Accounting	4
			DSC-5.2	Income Tax- I	4
			DSC-5.3	Public Finance	4
		DSE	DSE-5.1	Investing in Stock Markets	4
			DSE-5.2	GST: Goods & Service Tax	4
			DSE-5.3	International Trade	4
		GE	GE-5.1	Organisation Behavior	4
	GE-5.2		E-Banking	4	
	SEC	SEC 5	Choose one from the pool	2	
	VI	DSC	DSC-6.1	Auditing	4
			DSC-6.2	Income Tax- II	4
			DSC-6.3	Company Law	4
		DSE	DSE-6.1	Financial Management	4
			DSE-6.2	Project Identification, Financing and Management of Start-ups	4
			DSE-6.3	Marketing of Services	4
GE		GE-6.1	Corporate Social Responsibility	4	
		GE-6.2	E-Filing of Income Tax Returns	4	
SEC	SEC 6	Choose one from the pool	2		

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4	VII	DSC	DSC-7.1	Research Methodology	4
		DSE	DSE-7.1	Brand Management	4
			DSE-7.2	Economy of Uttarakhand	4
			DSE-7.3	Financial Reporting and Analysis	4
		GE	GE-7.1	Tourism Marketing	4
			GE-7.2	Industrial Relation in India	4
	VIII	DSC	DSC-8.1	Accounting for Managerial Decision	4
		DSE	DSE-8.1	Risk Management & Insurance	4
			DSE-8.2	Consumer Behavior	4
			DSE-8.3	Human Resource Development	4
GE		GE-8.1	Consumer Protection	4	
		GE-8.2	Inventory Management	4	
5	IX	DSC	DSC-9.1	Corporate Tax Planning	4
		DSE	DSE-9.1	Retail Management	4
			DSE-9.2	Security Analysis and Portfolio Management	4
			DSE-9.3	Compensation management	4
		GE	GE-9.1	Tourism in Uttarakhand	4
			GE-9.2	Logistics Concepts and Planning	4
	X	DSC	DSC-10.1	Quantitative Techniques	4
		DSE	DSE-10.1	Supply Chain Management	4
			DSE-10.2	Strategic Management	4
			DSE-10.3	Sustainable Marketing	4
GE	GE-10.1	Social Media Marketing	4		
	GE-10.2	Innovation & Entrepreneurship	4		

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**DETAILED SYLLABUS OF
DISCIPLINE SPECIFIC CORE (DSC)
Department of Commerce**

Year	Semester	Code	Title of Papers/Courses	Credit
1	I	DSC-1.1	Financial Accounting	4
		DSC-1.2	Business Organization and Management	4
		DSC-1.3	Micro Economics	4
	II	DSC-2.1	Business Statistics	4
		DSC-2.2	Fundamentals of Marketing	4
		DSC-2.3	Business Regulatory Framework	4
2	III	DSC-3.1	Advance Accounting	4
		DSC-3.2	Human Resource Management	4
		DSC-3.3	Business Environment	4
	IV	DSC-4.1	Business Finance	4
		DSC-4.2	Business Ethics and Corporate Governance	4
		DSC-4.3	Money and Banking	4
3	V	DSC-5.1	Cost Accounting	4
		DSC-5.2	Income Tax- I	4
		DSC-5.3	Public Finance	4
	VI	DSC-6.1	Auditing	4
		DSC-6.2	Income Tax- II	4
		DSC-6.3	Company Law	4

YEAR-1/SEMESTER-1

DISCIPLINE SPECIFIC COURSE (DSC)- FINANCIAL ACCOUNTING						
No. of Hours-60						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE						
Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the Course (if any)
		Lecture	Tutorial	Practical/Practice		
DSC: FINANCIAL ACCOUNTING	4	4	0	0	10+2	Nil
UNDERGRADUATE CERTIFICATE IN COMMERCE						
Course: DSC 1.1			Course Title: Financial Accounting			
Max. Marks: As per Univ. rules			Min. Passing Marks: As per Univ. rules			
Course Outcomes:						
<p>After studying this course, the students will be able to:</p> <ul style="list-style-type: none"> • Understand the Concept of Royalty, Voyage Accounts, Hire Purchase System and Installment Payment System. • The students learn Departmental Accounts, Branch Accounts and Insolvency • The same can be applied and demonstrated by learners in future endeavors in real time situations 						
Unit	Topic					No. of Hours
Unit I	Royalty Accounts - Accounting Records for Royalty in the books of Landlords and Lessee Voyage Accounts - Meaning & Preparation of VoyageAccounts					15
Unit II	Hire Purchase System - Accounting Records in the Books of Hire Purchaser and Hire Vendor, Different Methods of Calculation of Interest and Cash Price, Default in Payment and Returns of Goods. Installment Payment System - Difference between Hire Purchase and Installment Payment System. Accounting Records in the book of Purchaser & Vendor					15
Unit III	Departmental Accounts - Meaning, Objects and Importance, Advantage, Methods of Departmental Accounts, Final Accounts of Non-Corporate Departmental Business, Allocation of Indirect Expenses.					8
Unit IV	Branch Accounts - Meaning and Objectives of Branch Account, Importance and Advantages, Classification of Branches, Accounting of Branch Accounts under various Methods.					12
Unit V	Insolvency - Meaning, Circumstances of Insolvency, Procedure of Declaring Insolvency, Preparation of Statement of Affairs and Deficiency Account.					10
Recommended Readings:						
<ul style="list-style-type: none"> • Shukla, S.M.& Joshi, C.S., Financial Accounting, latest Edition: Sahitya Bhawan Publications, • Jain & Naranag, “Advanced Accounts”, 18th Edition, Reprint(2014) • Gupta, R. L. & Radhaswamy, M., Financial Accounting: Sultan Chand and sons. • Shukla, M.C., Grewal T.S. & Gupta, S.C., Advanced Accounts: S. Chand & Co. • Maheshwari S.N. & Maheshwari S. K, “A text book of Accounting for Management”, Vikas Publication, 10th Edition (2013) • Gupta. R.L and Shukla, M.C., “Principles of Accountancy”, S. Chand & Company Ltd., (2011) • Arulanandam, M.A. & Raman, K.S., “Advanced Accounting”, Vikas Publishers,(2010). 						
<p>Note-Latest edition of the text books should be used.</p> <p>Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.</p> <p>Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literature-study-online.com, epg-pathshala, egyankosh.ac.in</p>						

YEAR-1/SEMESTER-1

DISCIPLINE SPECIFIC COURSE (DSC)- BUSINESS ORGANIZATION & MANAGEMENT						
No. of Hours-60						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE						
Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the Course (if any)
		Lecture	Tutorial	Practical/Practice		
DSC: Business Organization and Management	4	4	0	0	10+2	Nil
UNDERGRADUATE CERTIFICATE IN COMMERCE						
Course: DSC 1.2			Course Title: Business Organization and Management			
Max. Marks: As per Univ. rules			Min. Passing Marks: As per Univ. rules			
Course Outcomes:						
After studying this course, the students will be able to:						
<ul style="list-style-type: none"> • Understand the Concept of Individual Behavior, importance of Group Dynamics, concept of Organizational Dynamics and organizational behavior of banks and insurance companies • The same can be applied and demonstrated by learners in future endeavors in real time situations. 						
Unit	Topic					No. of Hours
Unit I	Introduction: Business Concept & Objects, Social Responsibility of Business. Establishment of New Business, Size of Business Unit, Factors determining Size, Measurement of Size, Concept of Optimum Size.					10
Unit II	Forms of Business Organization, Formation & Choice of Business Organization. Management: Definition, Nature and Purposes, Fayol's Principles, Recent Developments of Management Thoughts.					10
Unit III	Planning & Organizing: Its nature & purpose, types of plans, Planning steps & process, Management by Objectives (MBO), Decision-Making. Forecasting, Organizational Design & Organizational Structure, Power & Distribution of Authority.					15
Unit IV	Motivation: Traditional and Modern theories. Leadership; Definition & Approaches to Leadership, Leadership Styles, Direction; Principles of Direction, Elements and Importance of Direction.					15
Unit V	Controlling: meaning, definition & techniques of control, Process of Control & Types of Control.					10
Recommended Readings:						
<ul style="list-style-type: none"> • Mathur, Abha, Business Organization & Management, Taxmann Publication Pvt Ltd, New Delhi. • Koontz and Weirich, Essentials of Management, Tata McGraw Hill, New Delhi. • Stoner and Freeman, Management, PHI, New Delhi. • Vasishth, Neeru, Principles of Management, Taxmann Publication Pvt Ltd, New Delhi. • Tripathy, P C, Reddy, P N, Principles of Management, Tata McGraw Hill, New Delhi. • Ravichandran, K, Nakkiran, S, Principles of Management, Avinash Paperbacks, Delhi. • Jawalkar, Ghanekar&Bhivpathaki, Principles & Practice of Management, Everest Publishing 						
Note-Latest edition of the text books should be used.						
Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.						
Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literature-study-online.com, epg-pathshala, egyankosh.ac.in						

YEAR-1/SEMESTER-1

DISCIPLINE SPECIFIC COURSE (DSC)- MICRO ECONOMICS						
No. of Hours-60						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE						
Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the Course (if any)
		Lecture	Tutorial	Practical/Practice		
DSC: Micro Economics	4	4	0	0	10+2	Nil
UNDERGRADUATE CERTIFICATE IN COMMERCE						
Course: DSC 1.3			Course Title: Micro Economics			
Max. Marks: As per Univ. rules			Min. Passing Marks: As per Univ. rules			
Course Outcomes:						
After studying this course, the students will be able to:						
<ul style="list-style-type: none"> The course introduces the students to the first course in Economics from the perspective of individual decision making as consumers and producers. The students learn some basic principles of microeconomics, interactions of supply and demand and characteristics of perfect and imperfect markets. 						
Unit	Topic					No. of Hours
Unit I	Definition and Concepts of Economics: Wealth Welfare, Scarcity and Growth oriented definitions. Concept of Scarcity, Optimum Utilization and Equilibrium, Various. Forms of Equilibrium, Nature and Scope, Economics as a Science and Art, Normative and Positive Science, Relation with other subjects. Micro and Macro Economics. Inductive and Deductive methods of Economics Analysis.					15
Unit II	Consumer Behavior: Theory of Demand and its Elasticity: Definition, Types and Measurement of Elasticity. Concept and Types of Utility, Cardinal Approach, Law of Diminishing Marginal utility, Law of Equi-diminishing Marginal Utility.					10
Unit III	Consumer surplus, Ordinal Approach, Indifference curves, Maps and properties, Consumer Equilibrium price, Income and substitution effects-Hicke's Approach.					10
Unit IV	Producer's Behavior: Production and factors of production, Laws of Production, Law of variable Propositions and Return to Scale. Isoquant: Meaning, Assumptions and Properties, Isoquant Map, Product Equilibrium through Isoquants.					10
Unit V	Cost of Production: Meaning of Cost: Long -Run and short -Run Cost, Implicit and Explicit Cost, Accounting and Economic Cost. Total Cost, Fixed Cost, Variable Cost, Average Cost, Average Fixed Cost, Average Variable Cost and Marginal Cost, Opportunity Cost, L-Shaped Cost curve.					15
Recommended Readings:						
<ul style="list-style-type: none"> Hal R. Varian, Intermediate Microeconomics: A Modern Approach, W.W. Norton and Company/Affiliated East-West Press (India), The workbook by Varian and Bergstrom may be used for problems. C. Snyder and W. Nicholson, Fundamentals of Microeconomics, Cengage Learning (India) B. Douglas Bernheim and Michael D. Whinston, Microeconomics, Tata McGraw-Hill (India) Bernheim, B., Whinston, M. (2009). Microeconomics. Tata McGraw-Hill. Mankiw, N. (2007). Economics: Principles and applications, 4th ed. Cengage Learning 						
Note-Latest edition of the text books should be used.						
Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, and Group Discussions. This will instill in student a sense of decision making and practical learning.						
Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literature-study-online.com, epg-pathshala, egyankosh.ac.in						
Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literature-study-online.com, epg-pathshala, egyankosh.ac.in						

YEAR-1/SEMESTER-2

DISCIPLINE SPECIFIC COURSE (DSC)- BUSINESS STATISTICS

No. of Hours-60

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the Course (if any)
		Lecture	Tutorial	Practical/Practice		
DSC: Business Statistics	4	4	0	0	10+2	Nil

UNDERGRADUATE CERTIFICATE IN COMMERCE

Course: DSC 2.1

Course Title: Business Statistics

Max. Marks: As per Univ. rules

Min. Passing Marks: As per Univ. rules

Course Outcomes:

After studying this course, the students will be able to:
The purpose of this paper is to inculcate and analytical ability among the students.

Unit	Topic	No. of Hours
Unit I	Introduction to Statistics: Meaning, Scope, Importance and Limitation, Statistical Investigation- Planning and organization, Statistical units, Methods of Investigation, Census and Sampling. Collection of Data- Primary and Secondary Data, Editing of Data Classification of data, Frequency Distribution	08
Unit II	Measures of Central Tendency: Mean, Median, Mode, Geometric and Harmonic Mean, Dispersion – Range, Quartile, Percentile, Quartile Deviation.	12
Unit III	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.	10
Unit IV	Correlation: Meaning, application, types and degree of correlation, Methods- Scatter Diagram, Karl Pearson's Coefficient of Correlation, Spearman's Rank, Coefficient of Correlation.	15
Unit V	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	15

Recommended Readings:

- 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.
- Dr. S.M. Shukla & Dr. S.P. Sahai: **Business Statistics**; Sahitya Bhawan Publications, Agra (Hindi & English).

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

Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.

Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literature-study-online.com, epg-pathshala, egyankosh.ac.in

YEAR-1/SEMESTER-2

DISCIPLINE SPECIFIC COURSE (DSC)- FUNDAMENTALS OF MARKETING						
No. of Hours-60						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE						
Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the Course (if any)
		Lecture	Tutorial	Practical/Practice		
DSC: Fundamentals of Marketing	4	4	0	0	10+2	Nil
UNDERGRADUATE CERTIFICATE IN COMMERCE						
Course: DSC 2.2			Course Title: Fundamentals of Marketing			
Max. Marks: As per Univ. rules			Min. Passing Marks: As per Univ. rules			
Course Outcomes:						
<p>After studying this course, the students will be able to:</p> <ul style="list-style-type: none"> • Understand the Modern marketing concepts • Providing knowledge about marketing mix, segmentation, targeting and positioning • Get clear idea of product planning, Diversification, Elimination and pricing strategies. • Summarize marketing of consumer goods, channels of distribution. 						
Unit	Topic					No. of Hours
Unit I	Introduction: Nature, scope and importance of marketing; Evolution of marketing concepts; Marketing mix; Marketing environment. Micro and Macro environmental factors. Consumer buying process; Factors influencing Consumer buying decisions.					10
Unit II	Market Selection: Market segmentation– concept, importance and bases; Target market selection; Positioning concept, importance and bases; Product differentiation vs. market segmentation.					10
Unit III	Product: Meaning and importance. Product classifications; Concept of product mix; Branding, packaging and labelling; After-sales services; Product life-cycle; New Product Development. Pricing: Significance; Factors affecting price of a product; Major pricing methods; Pricing Policies and strategies.					15
Unit IV	Promotion: Nature and importance of promotion; Promotion Tools: advertising, personal selling, public relations; sales promotion and publicity – concept and their distinctive characteristics; Promotion mix; Factors Affecting promotion mix decisions; and Integrated Marketing Communication Approach.					15
Unit V	Distribution: Channels of distribution - meaning and importance; Types of distribution channels; Wholesaling and retailing; Factors Affecting choice of distribution channel; Distribution Logistics; Meaning, importance and decisions.					10
Recommended Readings:						
<ol style="list-style-type: none"> 1. Kotler, Philip; Keller, Kevin Lane; Koshy, Abraham, and Mithileshwar Jha, Marketing Management: A South Asian Perspective, Pearson Education. 2. Palmer, Adrian, Introduction to Marketing, Oxford University Press, UK 3. Lamb, Charles W.; Hair, Joseph F., and Carl McDaniel, Principles of Marketing, South Western Publishing, Ohio 4. Sharma K. and Aggarwal Swati, Principles of Marketing, Taxmann Publishers, 3rd Edition 5. Chhabra, T.N., Principles of Marketing, Sun India Publication. 6. McCarthy, E. Jerome., and William D. Perreault, Basic Marketing, Richard D. Irwin. Pride, William M., and D.C. Ferrell, Marketing: Planning, Implementation & Control, Cengage 						
Note-Latest edition of the text books should be used.						
Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.						
Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literature-study-online.com, epg-pathshala, egyankosh.ac.in						

YEAR-1/SEMESTER-2

DISCIPLINE SPECIFIC COURSE (DSC)- BUSINESS REGULATORY FRAMEWORK						
No. of Hours-60						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE						
Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the Course (if any)
		Lecture	Tutorial	Practical/Practice		
DSC: Business Regulatory Framework	4	4	0	0	10+2	Nil
UNDERGRADUATE CERTIFICATE IN COMMERCE						
Course: DSC 2.3			Course Title: Business Regulatory Framework			
Max. Marks: As per Univ. rules			Min. Passing Marks: As per Univ. rules			
Course Outcomes:						
<p>After studying this course, the students will be able to:</p> <ul style="list-style-type: none"> • Communicate effectively using standard business and legal terminology. • Acquire problem solving techniques and to be able to present coherent, concise legal argument. • Enhance the basic legal knowledge to business transactions and its enforceability in the court of law. • Understand the legal structure of foreign exchange, its dealing and management international business organizations in India. 						
Unit	Topic					No. of Hours
Unit I	Free Consent, Lawful Consideration, Lawful Object, Agreements Expressly Declared as Void; Contingent Contract; and Quasi-Contract.					08
Unit II	Performance of Contracts, Discharge of Contracts, Remedies for Breach of Contract, Contracts of Indemnity and Guarantee, Contract of Bailment, Contract of Pledge, Contract of Agency.					08
Unit III	Introduction to Law of Negotiable Instruments, Promissory Notes, Bills of Exchange, Cheques and Bank Drafts, Endorsements, Miscellaneous Legal Provisions on Negotiable Instruments, The Paying Banker, The Collecting Banker.					14
Unit IV	Contract of Sale of Goods, Law of Sale of Goods and Pricing of Goods, Conditions and Warranties, Transfer of Property (Title) in Goods, Rights of Unpaid Seller; and Sale by Auction					15
Unit V	Objectives and the Legislative History, Consumer rights and UN Guidelines on consumer protection, Organizational set-up under the Consumer Protection Act, Role of Supreme Court under the CPA with important case law, Grievance Redressal Mechanism under the Indian Consumer Protection Law					15
Recommended Readings:						
<ul style="list-style-type: none"> • Ravindra Kumar, Legal Aspects of Business, Cengage learning, New Delhi, 2011 • Avtar Singh, Business Laws, Eastern Law Publishing, Lucknow • M.C. Kuchhal - Business Law, Vikas Publishing House, Delhi • S.S. Gulsan, Mercantile Law, Excel Books. • MC Kuchhal, Indian Company Law, Shri Mahavir Book Depot, Delhi, 2011 • V.K. Agrawal, Consumer Protection: Law and Practice, Bharat Law House, New Delhi, 2012 						
<p>Note-Latest edition of the text books should be used.</p> <p>Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.</p> <p>Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literature-study-online.com, epg-pathshala, egyankosh.ac.in</p>						

YEAR-2/SEMESTER-3

DISCIPLINE SPECIFIC COURSE (DSC)- ADVANCE ACCOUNTING						
No. of Hours-60						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE						
Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the Course (if any)
		Lecture	Tutorial	Practical/Practice		
DSC: Advance Accounting	4	4	0	0	Undergraduate Certificate in Commerce	Nil
UNDERGRADUATE DIPLOMA IN COMMERCE						
Course: DSC 3.1			Course Title: Advance Accounting			
Max. Marks: As per Univ. rules			Min. Passing Marks: As per Univ. rules			
Course Outcomes:						
After studying this course, the students will be able to:						
<ul style="list-style-type: none"> • Understand the Concept of Liquidation of Companies & Investment Accounts. • Compute the amount for Insurance Claim • The students will learn Valuation of Goodwill & Shares, Final Accounts of Banking & Insurance Companies, Accounting for Amalgamation, • The same can be applied and demonstrated by learners in future endeavors in real time situations 						
Unit	Topic					No. of Hours
Unit I	Accounting for Insurance Claim: Computation of Insurance claims for loss of stock and loss of profit. Accounting for Investment: cum interest & ex interest transactions for making investment in Shares/Debentures					12
Unit II	Final Accounts relating to Banking Companies and Life & General Insurance Companies					15
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					10
Unit IV	Liquidation of Companies					8
Unit V	Accounting For Amalgamation of Companies as Per Indian Accounting Standard 14					15
Recommended Readings:						
<ul style="list-style-type: none"> • Goyal, B.K., & Tiwari, H.N. "Financial Accounting." Taxmann Publication Pvt. Ltd. New Delhi. • Shukla, S.M., Advanced Accounting, Sahitya Bhawan Publications • Tulsian, P.C. Financial Accounting, Pearson Education • N L Ahuja. "Financial Accounting & Analysis" Taxmann Publication, Pvt. Ltd. New Delhi • M.C. Shukla, T.S. Grewal and S.C. Gupta. Advanced Accounts. Vol.-I. S. Chand & Co., New Delhi. (English & Hindi) • S.N. Maheshwari and S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi. (English & Hindi) • Bhushan Kumar Goyal and HN Tiwari, Financial Accounting, International Book House • शुक्ल, एस.एम., एडवांस्ड अकाउन्टन्सी, साहित्य भवन आगरा। 						
Note-Latest edition of the text books should be used.						
Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.						
Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literature-study-online.com, epg-pathshala, egyankosh.ac.in						

YEAR-2/SEMESTER-3

DISCIPLINE SPECIFIC COURSE (DSC)- HUMAN RESOURCE MANAGEMENT						
No. of Hours-60						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE						
Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the Course (if any)
		Lecture	Tutorial	Practical/Practice		
DSC: Human Resource Management	4	4	0	0	Undergraduate Certificate in Commerce	Nil
UNDERGRADUATE DIPLOMA IN COMMERCE						
Course: DSC 3.2			Course Title: Human Resource Management			
Max. Marks: As per Univ. rules			Min. Passing Marks: As per Univ. rules			
Course Outcomes:						
To enable students to understand procedures, processes and techniques applied in the management of Human Resource in an organization.						
Unit	Topic				No. of Hours	
Unit I	Introduction: Objectives and Importance of Human Resource Management; Challenges Faced by a Modern Human Resource Manager; Broad Functions of an HRM Department.				10	
Unit II	HR Policies, Planning and Procurement: Need and Types of HR Policies; Indian Labour Policy; Steps in HR Planning; Determination of HR Requirements; Job Analysis; Recruitment and Selection Process; Placement and Orientation.				10	
Unit III	Training and developing the HR: New Roles/Holds of Training Types and Methods of Training; Evaluating Effectiveness of Training; HRD Concept and Components; Training and Development Facilities in India; Methods of Performance Appraisal Including 360 Degree Performance Appraisal; Exit of HRS, VRS/Golden Handshake.				15	
Unit IV	HR Compensation and Motivation: Significant Factors Affecting Compensation Policy; Monetary and Non-monetary Rewards; Incentive Systems of Payment; Wage Policy and Wage Fixation in India, Pre-requisites of a Sound Motivational Programme; Motivating Factors and Morale-Building.				15	
Unit V	Maintenance of Discipline, Communication and HR Records: Causes of Indisciplinary Action; Model Grievance Procedure; Channels of Communication; Maintaining HR Records and Statistics.				10	
Recommended Readings:						
<ul style="list-style-type: none"> • Rao, V S P, Human Resource Management, Taxmann Publication Pvt. Ltd., New Delhi. • Kapoor, Shikha, Human Resource Management, Taxmann Publication Pvt. Ltd., New Delhi • Khanka, S.S.: Human Resource Planning • Decenzo, : Hunan resource management/personnel management. • Mamoria, C,B.: Human Resource Management and Planning. • Desslir: Human Resource management. • Gupta C.B: Human Resource management. 						
Note-Latest edition of the text books should be used.						
Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.						
Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literature-study-online.com, epg-pathshala, egyankosh.ac.in						

YEAR-2/SEMESTER-3

DISCIPLINE SPECIFIC COURSE (DSC)- BUSINESS ENVIRONMENT						
No. of Hours-60						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE						
Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the Course (if any)
		Lecture	Tutorial	Practical/Practice		
DSC: Business Environment	4	4	0	0	Undergraduate Certificate in Commerce	Nil
UNDERGRADUATE DIPLOMA IN COMMERCE						
Course: DSC 3.3			Course Title: Business Environment			
Max. Marks: As per Univ. rules			Min. Passing Marks: As per Univ. rules			
Course Outcomes:						
<p>After studying this course, the students will be able to:</p> <ul style="list-style-type: none"> • Examine how different factors and trends in the external environment are likely to impact upon a proposed business venture. • Conduct a business analysis of the local and national environment. • Employ business models and tools to evaluate changes in an organization's business environment. • Present a business environmental analysis and recommendations to reduce the risk of the identified issues. 						
Unit	Topic				No. of Hours	
Unit I	Business Environment: Nature and Dimensions of Business Environment, Analysis of Business Environment- Framework of Analysis, Scanning, Monitoring, Forecasting & Assessment of Business Environment.				14	
Unit II	Economic Environment with Reference to India's Economy: Growth Strategy. Assessing Economic Environment; Economic Markets, Economic Reforms & their Consequences.				12	
Unit III	Technological Environment: Interface Between Technology and Business, Management of Technology Transfers; Analysis, Forecasting and Assessment of Technological Environment.				12	
Unit IV	Global Environment: Why Firms go Global, Routes of Globalization, Active Players in Global Business. FDI-India's Experience, WTO-Benefits and Problems for India.				10	
Unit V	Political and Legal Environment of Business: Monopoly and Restrictive Trade Practices (MRTP) Act, Foreign Exchange Management Act (FEMA).				12	
Recommended Readings:						
<ol style="list-style-type: none"> 1. Das, Satya P. Business Environment, Taxmann Publication Pvt. Ltd, New Delhi. 2. Sinha, V.C. and Sinha Ritika, Business Environment, Sahitya Bhawan Agra 3. Cherunilam, Francis, Business Environment, Himalaya Publishing House, New Delhi 4. Aswathappa, K.Essentials of Business Environment, Himalaya Publishing House, New Delhi 5. Aswathappa, K.Business Environment for Strategic Management, HPH. 						
<p>Note-Latest edition of the text books should be used.</p> <p>Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.</p> <p>Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literature-study-online.com, epg-pathshala, egyankosh.ac.in</p> <p>Note-Latest edition of the text books should be used.</p> <p>Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.</p> <p>Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literature-study-online.com, epg-pathshala, egyankosh.ac.in</p>						

YEAR-2/SEMESTER-4

DISCIPLINE SPECIFIC COURSE (DSC)- BUSINESS FINANCE

No. of Hours-60

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the Course (if any)
		Lecture	Tutorial	Practical/Practice		
DSC: Business Finance	4	4	0	0	Undergraduate Certificate in Commerce	Nil

UNDERGRADUATE DIPLOMA IN COMMERCE

Course: DSC 4.1

Course Title: Business Finance

Max. Marks: As per Univ. rules

Min. Passing Marks: As per Univ. rules

Course Outcomes:

This course is to help students understand the conceptual framework of Business Finance.

- This course is to help students understand the conceptual framework of Business Finance.
- Help students learn about capitalization, cost of capital and capital budgeting.
- Evaluate the importance of dividend policies

Unit	Topic	No. of Hours
Unit I	Business Finance: Meaning, Nature and Scope, Finance Function, Investment Function, Financing and Dividend Decisions, Financial Planning	10
Unit II	Capitalization: Meaning, Over capitalization & Under Capitalization, Theories of Capitalization. Capital Structure: Concept and Planning, Theories and Determinants, Capitalization VS Capital Structure	15
Unit III	Cost Of Capital: Meaning, Importance, Calculation of Cost of Debt, Preference Shares, Equity Shares and Retained Earnings, Combined (Weighted) Cost of Capital	10
Unit IV	Capital Budgeting: Meaning Nature and Importance of Investment Decisions, Evaluation Criteria.	10
Unit V	Dividend Policies: Issues In Dividend Policies, Dividend Models, Sources of Funds: Long Term Funds, Short Term Funds, Nature Significance and Determinants of Working Capital.	15

Recommended Readings:

- Rustogi, R P, Financial Management, Taxmann Publication Pvt. Ltd, New Delhi.
- Avadhani V A Financial System
- Bhalla VK Modern Working Capital Management
- Chandra Prasanna Financial Management Theory And Practices
- Khan NY And Jain PK Financial Management Tax And Problems
- Pandey I M Financial Management
- Dr. S.P. Gupta : *Basic Business Finance*; Sahitya Bhawan Publications, Agra (Hindi & English).

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

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

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

Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literature-study-online.com, epg-pathshala, egyankosh.ac.in

YEAR-2/SEMESTER-4

DISCIPLINE SPECIFIC COURSE (DSC)- BUSINESS ETHICS & CORPORATE GOVERNANCE						
No. of Hours-60						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE						
Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the Course (if any)
		Lecture	Tutorial	Practical/Practice		
DSC: Business Ethics and Corporate Governance	4	4	0	0	Undergraduate Certificate in Commerce	Nil
UNDERGRADUATE DIPLOMA IN COMMERCE						
Course: DSC 4.2			Course Title: Business Ethics and Corporate Governance			
Max. Marks: As per Univ. rules			Min. Passing Marks: As per Univ. rules			
Course Outcomes:						
After studying this course, the students will be able to develop ethical awareness, enabling them to make principled business decisions, understand corporate responsibility, and analyze governance structures effectively for fostering transparency and fairness.						
Unit	Topic					No. of Hours
Unit I	Introduction to business ethics and values: Meaning, Nature of business ethics, Importance of business ethics, Factors influencing business ethics, Arguments for and against business ethics, Types of ethical dilemmas. Values: Meaning, Types of values.					10
Unit II	Ethics in management: Ethics in HRM- Importance, Managing ethical issues in HRM; Marketing ethics- Importance, Ethical issues in marketing, Ethical behaviour in relation to suppliers, competitors; Ethics in Finance and Accounts.					15
Unit III	Ethical decision making: Meaning, Nature of ethical decision making, Process-Problem identification, clarifying goals, identifying the desired facts, developing options based on objectives, analysis of various options, test the options, make decisions and implementation phase. Factors influencing ethical decision making, psychological factors, Personal values, Personal integrity and moral imagination, Situational influences					15
Unit IV	Corporate Governance and CSR: Meaning, Features of good corporate governance, Factors influencing corporate governance, corporate governance in India, Amendments to Corporate Governance, CSR- Concept and initiatives in India.					10
Unit V	Corporate Governance and Ethics: Ethical issues of Corporate Governance, Factors influencing Corporate Governance, Models of Corporate Governance (Anglo American, Japanese, German and Indian), Theories of Corporate Governance					10
Recommended Readings:						
<ul style="list-style-type: none"> • Vasishth, Neeru, Corporate Governance Values & Ethics with Case Studies, Taxmann Publication Pvt. Ltd., New Delhi. • Business Ethics: K Aswathappa, J Usha Rani, Sunanda GundaVajhala, Himalayala Publishing house; First edition 2017. • Business Ethics and Corporate Governance: Dr. S S Khanka; S Chand and Company Pvt Ltd; First edition 2014. • Business Management: R K Sharma and Shashi K Gupta; Kalyani publishers; 2007 edition. • New Companies Act: Taxman's publication 						
Note-Latest edition of the text books should be used.						
Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, and Group Discussions. This will instill in student a sense of decision making and practical learning.						
Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literature-study-online.com, epg-pathshala, egyankosh.ac.in						

YEAR-2/SEMESTER-4

DISCIPLINE SPECIFIC COURSE (DSC)- MONEY AND BANKING

No. of Hours-60

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the Course (if any)
		Lecture	Tutorial	Practical/Practice		
DSC: Money and Banking	4	4	0	0	Undergraduate Certificate in Commerce	Nil

UNDERGRADUATE DIPLOMA IN COMMERCE

Course: DSC 4.3

Course Title: Money and Banking

Max. Marks: As per Univ. rules

Min. Passing Marks: As per Univ. rules

Course Outcomes:

After studying this course, the students will be able to understand the role of money and banks in the broader economy. Specially, students should understand the unique role of banks in the financial system. They will also learn the relevance of the Federal Reserve and related central banking topics

Unit	Topic	No. of Hours
Unit I	Introduction to Money: Meaning, Nature and functions; Barter system and Monetary standards	10
Unit II	Indian Banking System: Banking and Non-Banking Financial Intermediaries in India.	10
Unit III	Central Banking: Central Banking Systems, RBI, Functions, Credit Creation and Credit Control	10
Unit IV	Financial System; Financial Markets: Functions and Types; Money Market and Capital Market, nature, functions and instrument; Structure of Indian money and capital markets.	15
Unit V	Foreign Banks and Changing Dimensions of Regulatory framework in Indian Banking system.	15

Recommended Readings:

- Goyal, B.K., & Tiwari, H.N. "Financial Accounting." Taxmann Publication Pvt. Ltd. New Delhi.
- Tulsian, P.C. Financial Accounting, Pearson Education
- Goel, D.K., Financial Accounting, Arya Publications, New Delhi (English & Hindi)
- N L Ahuja. "Financial Accounting & Analysis Taxmann Publication, Pvt. Ltd. New Delhi
- M.C. Shukla, T.S. Grewal and S.C. Gupta. Advanced Accounts. Vol.-I. S. Chand & Co., New Delhi. (English & Hindi)
- S.N. Maheshwari and S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi. (English & Hindi)
- Bhushan Kumar Goyal and HN Tiwari, Financial Accounting, International Book House
- शुक्ल, एस.एम., एडवांस्ड अकाउन्टन्सी, साहित्य भवन आगरा।

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

Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.

Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literature-study-online.com, epg-pathshala, egyankosh.ac.in

YEAR-3/SEMESTER-5

DISCIPLINE SPECIFIC COURSE (DSC)- COST ACCOUNTING						
No. of Hours-60						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE						
Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the Course (if any)
		Lecture	Tutorial	Practical/Practice		
DSC: Cost Accounting	4	4	0	0	Undergraduate Diploma in Commerce	Nil
BACHELOR DEGREE IN COMMERCE						
Course: DSC 5.1			Course Title: Cost Accounting			
Max. Marks: As per Univ. rules			Min. Passing Marks: As per Univ. rules			
Course Outcomes:						
<ul style="list-style-type: none"> This course exposes the students to the basic concepts and the tools used in cost accounting 						
Unit	Topic				No. of Hours	
Unit I	Cost Accounting Standards; Relationship of Cost Accounting, Financial Accounting, Management Accounting and Financial Management; Role of Cost Accountant in Decision Making.				5	
Unit II	Classification of Costs. Material: Purchase, Storage and Control of Material, Stock Levels, Inventory, Control Techniques. Methods of Pricing Material Issues. 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.				15	
Unit III	Unit Output Costing: Concept of and Need for Unit Output Costing; Preparation of Cost Sheet and Tender Price; Preparation of Reconciliation Statement.				15	
Unit IV	Process Costing: Preparation of Process Accounts; Treatment of Normal and Abnormal Wastage; Treatment of Joint Product and By-product;				10	
Unit V	Contract Costing: Preparation of Contract Account, Determination of Profit on Completed and Uncompleted Contracts; Service/Operating Costing: preparation of operating cost sheet for Transport sector, Electricity generation & power supply units, Hotel Costing				15	
Recommended Readings:						
<ul style="list-style-type: none"> Kishore, Ravi M., Cost & Management Accounting, Taxmann Publication Pvt. Ltd, New Delhi Charles T. Horngren, Srikant M. Datar, Madhav V. Rajan, Cost Accounting: A Managerial Emphasis, Pearson Education. Gupta, Sneha Lata, Cost Accounting, Taxmann Publication Pvt. Ltd, New Delhi. Jawahar Lal, Cost Accounting. McGraw Hill Education Nigam, B.M. Lall and I.C. Jain. Cost Accounting: Principles and Practice. PHI Learning Arora, M.N. Cost Accounting, Principles and Practice. Vikas Publishing House, New Delhi. एम.एल. अग्रवाल, उच्चतर परिव्यय लेखांकन, साहित्य भवन आगरा। आर.एन. खण्डेलवाल, लागत लेखांकन, साहित्य भवन पब्लिशर एण्ड डिस्ट्रीब्यूटर आगरा। एम.एन. अरोरा, लागत लेखांकन, विकास पब्लिशिंग हाउस, नई दिल्ली। बी.के. अग्रवाल, लागत लेखांकन, नवयुग साहित्य सदन आगरा। 						
Note-Latest edition of the text books should be used.						
Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, and Group Discussions. This will instill in student a sense of decision making and practical learning.						
Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literature-study-online.com, epg-pathshala, egyptankosh.ac.in						

YEAR-3/SEMESTER-5

DISCIPLINE SPECIFIC COURSE (DSC)- INCOME TAX- I						
No. of Hours-60						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE						
Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the Course (if any)
		Lecture	Tutorial	Practical/Practice		
DSC: Income Tax- I	4	4	0	0	Undergraduate Diploma in Commerce	Nil
BACHELOR DEGREE IN COMMERCE						
Course: DSC 5.2			Course Title: Income Tax- I			
Max. Marks: As per Univ. rules			Min. Passing Marks: As per Univ. rules			
Course Outcomes: After studying this course, the students will be able:						
<ul style="list-style-type: none"> • Understand the basic terms of income tax, residential status of an individual and the scope of total income. • Calculate the heads of Salary, Income from House Property and Profit & Gain from Business and Profession. • Calculate the heads of Capital Gain and Income from Other Sources. • Determine various deductions available under section 80. 						
Unit	Topic				No. of Hours	
Unit I	Income Tax: Brief History, Tax Structure in India, Introduction to Income Tax Act, 1961, Constitutional Validity, Basic Concepts and Definitions, Capital and Revenue Receipts, Basis of Charge and Scope of Total Income, Meaning Of- Income, Person, Assessee, Assessment Year, Previous Year, Gross Total Income, Total Income, Rates of Income Tax, Maximum Marginal Rate of Tax; Permanent Account Number (PAN).				8	
Unit II	Residential Status: Meaning of Residential Status, Determination of Residential Status for Different Types of Assessee, Incidence Of Tax, Practical Problems. Exempted Incomes: Introduction, Exempted Incomes U/S 10; Agricultural Income- Definition and Kind of Agricultural Income, Determination of Agricultural and Non-Agricultural Income, Partly Agricultural Income, Agricultural Income and Tax Liability, Integration of Agricultural Income				10	
Unit III	Income from Salaries, Income from House Property				16	
Unit IV	Profits and Gains of Business and Profession, Capital gains, Income from Other Sources				20	
Unit V	Set off and carry forward of losses and Clubbing of Income Deductions from Gross Total Income				6	
Recommended Readings:						
<ul style="list-style-type: none"> • Mehrotra, H.C. & Joshi C.S., Income Tax law and Accounts (Part-I), Sahitya Bhawan, Agra (Hindi & English) • Singhanian, Vinod K. and Singhanian Monica Students' Guide to Income Tax University Edition. Taxmann Publications Pvt. Ltd., New Delhi. • Singhanian, Vinod K. and Singhanian Monica, Students' Guide to Income Tax Including GST, Taxmann Publications Pvt. Ltd., New Delhi. • Dinakar Pagare: Law and Practice of Income Tax, Sultan Chand and sons. • Girish Ahuja and Ravi Gupta: Systematic approach to income tax: Sahitya Bhawan Publications, New Delhi. • R.K. Jain: Income Tax & Law (Hindi & English) Sahitya Bhawan, Publication, Agra • Ahuja, Girish and Ravi Gupta. Systematic Approach to Income Tax. Bharat Law House, Delhi. 						
Note-Latest edition of the text books should be used.						
Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, and Group Discussions. This will instill in student a sense of decision making and practical learning.						
Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literature-study-online.com, epg-pathshala, egyankosh.ac.in						

YEAR-3/SEMESTER-5

DISCIPLINE SPECIFIC COURSE (DSC)- PUBLIC FINANCE						
No. of Hours-60						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE						
Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the Course (if any)
		Lecture	Tutorial	Practical/Practice		
DSC: Public Finance	4	4	0	0	Undergraduate Diploma in Commerce	Nil
BACHELOR DEGREE IN COMMERCE						
Course: DSC 5.3			Course Title: Public Finance			
Max. Marks: As per Univ. rules			Min. Passing Marks: As per Univ. rules			
Course Outcomes:						
<p>After studying this course, the students will be able to:</p> <ul style="list-style-type: none"> • Define the concepts of public expenditures and public revenues. • Explains the concepts of government and public finance. • Compares the discussions on the role of the state in the economy. • Will be able to describe the historical change of public expenditures. 						
Unit	Topic				No. of Hours	
Unit I	Federal Finance: Constitutional Provisions, Role of Finance Commission in federal set up. Recommendations of 13 th , 14 th & 15 th Finance Commissions, Problem of Centre–State Financial Relations				10	
Unit II	Budget Procedures and Budgetary control: Preparation of the budget, Classification and Execution of the budget, Trends in Revenue and Expenditure of the Union and States, Deficit concepts – Revenue, Budgetary, Primary and Fiscal				10	
Unit III	Public Revenue: Indian Tax System, Broad Outline of Tax Reforms, Problem of Tax Evasion, Taxation of Income, Wealth and Property, Agricultural Taxation, Tax buoyancy, Tax administration, Voluntary disclosure scheme, Non-Tax Revenue of Centre and States				10	
Unit IV	Public Expenditure: Analysis of the expenditure of the Union and the States, Role of Public Expenditure in Economic Development, Creation of Employment opportunities, Reduction in inequalities				15	
Unit V	Public Debt: Constitutional Powers of Union and States, Outstanding liabilities of the Union and the States, Management, Utilization and Repayment				15	
Recommended Readings:						
<ul style="list-style-type: none"> • Buchanan, J.M., Public Principles of Public Debt, Irwin, Homewood. Ill., USA. • Singh, S. K., Public Finance in Theory and Practice, S. Chand, New Delhi. • Bhatia, H.L., Public Finance, Vikas Publishing House, New Del • Herber, B.P., Modern Public Finance, AITBS, New Delhi. • Reserve Bank of India, Monthly Bulletins. • Budget Papers of the Government of India. 						
Note-Latest edition of the text books should be used.						
Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, and Group Discussions. This will instill in student a sense of decision making and practical learning.						
Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literature-study-online.com, epg-pathshala, egyptankosh.ac.in						

YEAR-3/SEMESTER-6

DISCIPLINE SPECIFIC COURSE (DSC)- AUDITING

No. of Hours-60

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the Course (if any)
		Lecture	Tutorial	Practical/Practice		
DSC: Auditing	4	4	0	0	Undergraduate Diploma in Commerce	Nil

BACHELOR DEGREE IN COMMERCE

Course: DSC 6.1

Course Title: Auditing

Max. Marks: As per Univ. rules

Min. Passing Marks: As per Univ. rules

Course Outcomes: After studying this course, the students will be able to:

- The learners will understand the importance of Financial Statements, the users of those statements, importance of an error free financial statement for a company, how the Auditing is done by an Auditor to identify those errors and frauds.
- If the learners wish to take up any further career in Finance or if they want to pursue further studies in Finance like Chartered Accountant then this course will be very useful to them.

Unit	Topic	No. of Hours
Unit I	Introduction of Auditing: Definitions and Objectives of Audit; Essential Characteristics of Auditing; Difference Between Book Keeping, Auditing and Accountancy, Types of Audits.	10
Unit II	Audit Planning and Procedures: Audit Planning and Programming; Audit Note Book; Audit Working Papers; Audit Evidence; Commencement of New Audit. Preliminary work Before Audit; Test Checking; Routine Checking, Internal Control–Internal Check and Internal Audit	10
Unit III	Vouching: Meaning, Objectives and Types of Vouchers; Vouching of Trading Transactions; Vouching Cash Transaction; Vouching and verification of Assets & Liabilities.	10
Unit IV	Audit of Companies: Qualifications and Disqualifications of Company Auditor; Appointment; Rotation; Removal; Remuneration; Rights and Duties; Auditor's Report- Contents and Types; Liabilities of Statutory Auditors.	15
Unit V	Investigation: Objectives; Difference Between Audit and Investigations; Process of Investigation; Recent Trends in Auditing: Basic considerations of audit in EDP Environment; Special Audit of Banking Companies, Educational Institutions, Non-Profit Institutions and Insurance Companies.	15

Recommended Readings:

- Kumar Ravinder, Sharma Virender, Auditing Principles and Practice, PHI Learning
- Jha Aruna, Auditing. Taxmann Publication.
- Viji Chandran & Spandana Priya C.S., Principles and Practice of Auditing: Vikas Publishing
- Tandon, B.N. Auditing, S. Chand & Co. Pvt. Ltd. New Delhi
- नंदा, अंकेक्षण, एस.चाँदएण्ड कंपनी, नई दिल्ली।
- शुक्ला, एल.के., अंकेक्षण के सिद्धांत एवं व्यवहार, टैक्समैन अलाइड सर्विस नई दिल्ली।
- जोशी, अतुल, के. सी., अंकेक्षण, जगदंबा पब्लिशिंग कंपनी नई दिल्ली।

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

Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, and Group Discussions. This will instill in student a sense of decision making and practical learning.

Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literature-study-online.com, epg-pathshala, egyankosh.ac.in

Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literature-study-online.com, epg-pathshala, egyankosh.ac.in

YEAR-3/SEMESTER-6

DISCIPLINE SPECIFIC COURSE (DSC)- INCOME TAX- II						
No. of Hours-60						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE						
Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the Course (if any)
		Lecture	Tutorial	Practical/Practice		
DSC: Income Tax- II	4	4	0	0	Undergraduate Diploma in Commerce	Nil
BACHELOR DEGREE IN COMMERCE						
Course: DSC 6.2			Course Title: Income Tax- II			
Max. Marks: As per Univ. rules			Min. Passing Marks: As per Univ. rules			
Course Outcomes:						
<p>After studying this course, the students will be able to:</p> <ul style="list-style-type: none"> • Understand the basic terms of income tax, residential status of an individual and the scope of total income. • Calculate the heads of Salary, Income from House Property and Profit & Gain from Business and Profession. • Calculate the heads of Capital Gain and Income from Other Sources. • Compute Total Income & Taxable Income with various deductions available under section 80 						
Unit	Topic					No. of Hours
Unit I	Income Tax Authorities: Meaning, Functions & Powers Of CBDT, CIT & A.O., Penalties, Offences & Prosecution, Settlement of Disputes with Tax Authorities					10
Unit II	Procedure of Assessment, Advance Payment of Tax and Deduction of Tax at Source, Income Tax Returns, Types of Returns, Filing Of E-Return, Assessment, Types of Assessment, Self-Assessment, Provisional Assessment, Regular Assessment, Best Judgement Assessment, Reassessment, Rectification of Mistakes, Notice on Demand.					10
Unit III	Computation of Tax Liability of an Individual					18
Unit IV	Computation of Tax Liability of HUF					10
Unit V	Computation of Tax Liability of Firms					12
Recommended Readings:						
<ul style="list-style-type: none"> • Singhanian, Vinod K. and Singhanian Monica Students' Guide to Income Tax University Edition. Taxmann Publications Pvt. Ltd., New Delhi. • Mehrotra, H.C. & Joshi C.S., Income Tax law and Accounts (Part-I), Sahitya Bhawan, Agra (Hindi & English) • Singhanian, Vinod K. and Singhanian Monica, Students' Guide to Income Tax Including GST, Taxmann Publications Pvt. Ltd., New Delhi. • Dinakar Pagare: Law and Practice of Income Tax, Sultan Chand and sons. • Girish Ahuja and Ravi Gupta: Systematic approach to income tax: Sahitya Bhawan Publications, New Delhi. • R.K. Jain: Income Tax & Law (Hindi & English) Sahitya Bhawan, Publication, Agra • Ahuja, Girish and Ravi Gupta. Systematic Approach to Income Tax. Bharat Law House, Delhi. 						
<p>Note-Latest edition of the text books should be used.</p> <p>Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, and Group Discussions. This will instill in student a sense of decision making and practical learning.</p> <p>Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literature-study-online.com, epg-pathshala, egyankosh.ac.in</p>						

YEAR-3/SEMESTER-6

DISCIPLINE SPECIFIC COURSE (DSC)- COMPANY LAW						
No. of Hours-60						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE						
Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the Course (if any)
		Lecture	Tutorial	Practical/Practice		
DSC: Company Law	4	4	0	0	Undergraduate Diploma in Commerce	Nil
BACHELOR DEGREE IN COMMERCE						
Course: DSC 6.3			Course Title: Company Law			
Max. Marks: As per Univ. rules			Min. Passing Marks: As per Univ. rules			
Course Outcomes:						
After studying this course, the students will be able to: The course aims to develop and comprehend business and its processes in accordance with the provisions of the Companies Act, 2013 while analyzing case laws.						
Unit	Topic					No. of Hours
Unit I	Joint Stock Company; Meaning, Kinds of companies, Formation, Memorandum of Association, Contents, Restriction on “Other Objects”- Doctrine of Ultra Vires, Articles of Association, Contents, Prospectus, contents, Types (Statement in Lieu of Prospectus, Shelf Prospectus, Red Herring Prospectus) Underwriting, Book Building Process Green Shoe option- E-Flying, Dematerialization.					15
Unit II	Share Capital and Debentures Meaning of Shares, Kinds of Shares, voting rights, Issue of Shares at a Premium and Discount, partly paid shares, Bonus Shares, Rights shares, Sweat Equity Shares. Debentures – Meaning and Types.					10
Unit III	Managerial Personnel Directors, Women Directors, Independent Directors, director Identification Number- Other Key Managerial Personnel, Related Party Transactions.					10
Unit IV	Meetings and Resolutions Meeting, Statutory Meeting, Annual general meeting, Extraordinary general Meeting, Notice of meeting, Quorum, Proxy, Board of Directors, Meeting, committee, Types of Committees, Corporate Social Responsibility committee. Resolutions, Ordinary & Special, Resolution requiring special notice.					15
Unit V	Dividends, Audit and Winding up: Provisions relating to payment of Dividend. Company Audit: auditor ‘s qualification and disqualifications, Auditor ‘s appointment, rotation and removal, Secretarial Audit. Winding Up: Concept and Modes of Winding Up; Provisions of winding up under Insolvency and Bankruptcy Code 2016.					15
Recommended Readings:						
<ul style="list-style-type: none"> • Jagota, R. (2021). Corporate Laws. New Delhi: Taxmann Pvt Ltd. • Kumar, Anil (2023), Company Law Taxmann Publications Pvt. Ltd. Delhi. • Kapoor, N. D. (2022). Corporate Laws. New Delhi: Sultan Chand. • Kaur. H. (2022). Company Law. New Delhi: Kitab Mahal • Kuchhal, M. C. & Kuchhal, A. (2013). Company Law, Mahavir Publications. • Maheshwari, S. N., & Maheshwari, S. K. (2015). Elements of Corporate Laws. New Delhi: Himalaya Publishing House Pvt. Ltd. • Maheshwari, S. N., & Maheshwari, S. K. (2019). Company Law. New Delhi: Himalaya Publishing House Pvt. Ltd. • Ramaiya, A. (2020). A Guide to Companies Act. India: LexisNexis. 						
Note-Latest edition of the text books should be used.						
Suggested online link: www.ignou.ac.in , www.swayam.gov.in , www.inflibnet.ac.in						
Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, and Group Discussions. This will instill in student a sense of decision making and practical learning.						
Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in , literature-study-online.com , epg-pathshala , egyankosh.ac.in						

**DETAILED SYLLABUS OF
DISCIPLINE SPECIFIC ELECTIVES (DSE)
DEPARTMENT OF COMMERCE**

Year	Semester	Code	Title of Papers/Courses	Credit
2	III	DSE-3.1	Macro Economics	4
		DSE-3.2	Financial Markets & Institutions	4
		DSE-3.3	Corporate Accounting	4
	IV	DSE-4.1	Holistic Understanding of Financial Services	4
		DSE-4.2	International Marketing	4
		DSE-4.3	Sales and Distribution Management	4
3	V	DSE-5.1	Investing in Stock Markets	4
		DSE-5.2	GST: Goods & Service Tax	4
		DSE-5.3	International Trade	4
	VI	DSE-6.1	Financial Management	4
		DSE-6.2	Project Identification, Financing and Management of Start-ups	4
		DSE-6.3	Marketing of Services	4

YEAR-2/SEMESTER-3

DISCIPLINE SPECIFIC ELECTIVES (DSE)- MACRO ECONOMICS						
No. of Hours-60						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE						
Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the Course (if any)
		Lecture	Tutorial	Practical/Practice		
DSE: MACRO ECONOMICS	4	4	0	0	Undergraduate Certificate in Commerce	Nil
UNDERGRADUATE DIPLOMA IN COMMERCE						
Course: DSE 3.1			Course Title: MACRO ECONOMICS			
Max. Marks: As per Univ. rules			Min. Passing Marks: As per Univ. rules			
Course Outcomes:						
After completing this course, the students will be able to:						
<ul style="list-style-type: none"> • Using employment and national income statistics students will be able to describe and analyse the economy in quantitative terms. • Students will be able to describe the contemporary banking and monetary system, and analyse the role of money, credit, and monetary policy. • Students will be able to utilize a simple contemporary economic model such as the aggregate supply/aggregate demand model and describe the interrelationships among prices, income and interest rates as they affect consumption, saving and investment. • Analyse fiscal and monetary policy decisions to counter business cycle swings by using macroeconomic models 						
Unit	Topic					No. of Hours
Unit I	Introduction: Meaning, Nature and importance, social accounting: Its uses preparation of social accounts in closed and open economy.					12
Unit II	National Income: Meaning and concepts GNP, NNP, NI, PI, DI, Measurement of National Income, Definition & Function of Money.					12
Unit III	Trade Cycle: Meaning, characteristic, Phases, Theories of Trade cycle, climate theory, psychological theory, Under-consumption theory, Monetary theory, over- investment theory.					12
Unit IV	Inflation: Definition, Inflating Gap, Inflation Process, demand pull and cost-push inflation, causes of inflation, control of inflation, Monetary measures, Fiscal measures, non-monetary measures.					12
Unit V	Saving and Investment: Concept, Determinants of Saving, Saving: A Virtue or Vice, Saving and Investment Equality, Unemployment Equilibrium.					12
Suggested Readings:						
<ul style="list-style-type: none"> • Gupta, G.S. Macro Economics, Theory & Applications (2001). Tata McGrawHill Publishing Company Limited, New Delhi. • Bhaduri, Sunial macro Economics, Central Publishers, Kolkata. 						
Note-Latest edition of the text books should be used.						
Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.						
Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literature-study-online.com, epg-pathshala, egyankosh.ac.in						

YEAR-2/SEMESTER-3

DISCIPLINE SPECIFIC ELECTIVES (DSE)- FINANCIAL MARKETS & INSTITUTIONS						
No. of Hours-60						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE						
Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the Course (if any)
		Lecture	Tutorial	Practical/Practice		
DSE: FINANCIAL MARKETS & INSTITUTIONS	4	4	0	0	Undergraduate Certificate in Commerce	Nil
UNDERGRADUATE DIPLOMA IN COMMERCE						
Course: DSE 3.2			Course Title: FINANCIAL MARKETS & INSTITUTIONS			
Max. Marks: As per Univ. rules			Min. Passing Marks: As per Univ. rules			
Course Outcomes:						
After studying this course, the students will be able to:						
<ul style="list-style-type: none"> Describe the meaning, components and functions of a financial system. interpret different financial systems and describe how they operate. Analyse theoretical concepts underlying money and capital markets. Describe the evolution of the Indian financial system. 						
Unit	Topic					No. of Hours
Unit I	Introduction: An introduction to financial system - components, inter-linkages between financial system and economic development, financial intermediation, indicators of financial development (World Bank); capital allocation-financial institutions vis-a-vis financial markets; evolution of Indian financial system since 1951; recent reforms and developments in Indian financial system.					10
Unit II	Financial Markets I: Money Markets: Financial markets - integration of Indian financial markets with global financial markets; money market – functions, organisations and participants; money market instruments; role of central bank in money market; role of Reserve Bank of India in Indian money market; Fixed Income Money Market and Derivative Association of India (FIMMDA).					15
Unit III	Financial Markets II: Capital Markets: Capital Markets - introduction, components, role and functions; equity market-methods of issue; debt market-concept, significance and classification; capital market instruments; raising funds from global financial markets; primary and secondary markets- concept, similarities, differences; stock exchanges in India - NSE, BSE; Stock Indices: concept and construction, Major stock indices - global (including Dow Jones and NASDAQ) and Indian (NIFTY and BSE-SENSEX); concept of DEMAT account and depositories (NSDL, CDSL); SEBI and investor protection.					15
Unit IV	Financial Institutions: Commercial banking - introduction, classification, role, asset liability management, non- performing assets; role of technology in banking sector; financial inclusion, recent developments in banking including restructuring, privatisation, MUDRA financing; Insurance - life and non-life insurance companies in India: public and private; Mutual Funds – introduction and their role in capital market development, types of mutual fund schemes (open ended vs close ended, equity, debt, hybrid schemes and Exchange Traded Funds (ETFs); Non-banking Financial Companies(NBFCs); private equity, venture capital and hedge funds.					10
Unit V	Financial Stability: Financial stability-importance and indicators (World Bank, IMF, RBI); understanding financial crisis - causes and policy response; global financial crisis (2008); emerging challenges to financial stability.					10
Recommended Readings:						
<ul style="list-style-type: none"> Frederic S. Mishkin and Stanley G. Eakins, Financial Markets and Institutions, Prentice Hall Goel, S. Financial Markets, Institutions and Services PHI learning Madura J., Financial Markets and Institutions. Cengage Pathak, Bharati V., Indian Financial System: Markets, Institutions and Services, Pearson education, New Delhi, Second edition, 2008. Singh, Amit Kumar, Finance for everyone, 2024, Taxmann Publications Tripathi, Vanita; Singh, Amit Kumar; Investment Management, 2024, Taxmann Publications 						
Note-Latest edition of the text books should be used.						
Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.						
Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literature-study-online.com, epg-pathshala, egyptankosh.ac.in						

YEAR-2/SEMESTER-3

DISCIPLINE SPECIFIC ELECTIVES (DSE)- CORPORATE ACCOUNTING						
No. of Hours-60						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE						
Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the Course (if any)
		Lecture	Tutorial	Practical/Practice		
DSE: CORPORATE ACCOUNTING	4	4	0	0	Undergraduate Certificate in Commerce	Nil
UNDERGRADUATE DIPLOMA IN COMMERCE						
Course: DSE 3.3			Course Title: CORPORATE ACCOUNTING			
Max. Marks: As per Univ. rules			Min. Passing Marks: As per Univ. rules			
Course Outcomes:						
After studying this course, the students will be able to:						
<ul style="list-style-type: none"> • Evaluate the importance of accounting and accounting information for business. • Debate the necessity of balance sheet equation for accounting records. • Defines assets, debts and equities in business. • Evaluates the changes in assets, debts and equities on balance sheet equation. 						
Unit	Topic					No. of Hours
Unit I	Valuation of Goodwill: Meaning and Concept of Goodwill, Need and Purpose of Goodwill Valuation, Methods of Valuation of Goodwill. Valuation of Shares: Need and Purpose of Valuation of Shares, Factors Influencing the Value of shares, Methods of Shares Valuation.					12
Unit II	Amalgamation and Acquisition of Companies- Meaning of Amalgamation and Acquisition, Types of Amalgamation, Methods of Calculating Purchase Consideration, Practical Problems on Amalgamation and Acquisition					12
Unit III	Internal Reconstruction: meaning, Objective, Procedure and Forms of Reduction; Passing of Journal Entries; Preparation of Reconstruction accounts; Preparation of Balance Sheet after Reconstruction (Vertical Format) Problems.					12
Unit IV	Accounts of Holding Companies: Holding Companies– Its Rational Legal Definition, Advantages and Disadvantages; Minority Interest, Cost of Control, Preacquisition and Post-acquisition Profit. Consolidation of Accounts as per Companies Act, 2013, Practical Problems.					12
Unit V	Corporate Demerger and Reverse Merger: Concept of Demerger; Modes of Demerger; demerger and voluntary winding up; legal and procedural aspects of demerger and reverse mergers.					12
Recommended Readings:						
<ul style="list-style-type: none"> • Sinha, Pradip Kumar; Mergers, Acquisitions and Corporate Restructuring, Himalaya Publishing House Mumbai. • Ramendu Roy & Tanushree Roy: Corporate Accounting; PPB, Allahabad • Ray: Mergers and Acquisitions Strategy, Valuation and Integration, PHI • S. N. Maheshwari & S. K. Meheshwari: Advanced Accountancy–Vol-II: Vikas Publication House, New Del • Ashok Sehgal & Deepak Sehgal: Corporate Accounting; Taxman Publications(P) Ltd., 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 House, New Delhi. • Tulsian, P.C. Financial Accounting, Pearson Education 						
Note-Latest edition of the text books should be used.						
Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.						
Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literature-study-online.com, epg-pathshala, egyankosh.ac.in						

YEAR-2/SEMESTER-4

DISCIPLINE SPECIFIC ELECTIVES (DSE)- HOLISTIC UNDERSTANDING OF FINANCIAL SERVICES						
No. of Hours-60						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE						
Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the Course (if any)
		Lecture	Tutorial	Practical/Practice		
DSE: HOLISTIC UNDERSTANDING OF FINANCIAL SERVICES	4	4	0	0	Undergraduate Certificate in Commerce	Nil
UNDERGRADUATE DIPLOMA IN COMMERCE						
Course: DSE 4.1			Course Title: HOLISTIC UNDERSTANDING OF FINANCIAL SERVICES			
Max. Marks: As per Univ. rules			Min. Passing Marks: As per Univ. rules			
Course Outcomes:						
After studying this course, the students will be able to:						
<ul style="list-style-type: none"> • Gain knowledge on existing and emerging areas of merchant banking financial services. • Understand the credit rating process adopted by the various institutions. • Know on Indian Insurance Companies. 						
Unit	Topic				No. of Hours	
Unit I	Concept of service: service as a product, types of service, Management of Financial Services.				12	
Unit II	Insurance service: Introduction, Insurance Act 1938, General Insurance Reinsurance, Registration of Indian Insurance Companies.				12	
Unit III	Housing finance: Introduction, National Housing Bank, NHB's Housing Finance Companies Directions				12	
Unit IV	Mergers / amalgamations and acquisitions / takeovers: Introduction, Mergers / amalgamations, acquisitions/takeovers.				12	
Unit V	Stock Broking: Introduction, stock brokers, sub brokers, foreign brokers, stock market trading.				12	
Recommended Readings:						
<ul style="list-style-type: none"> • Khan Y.M. "Financial Services", 3rd edition, TMH • The Indian Financial System; Vasant Desai; (Himalaya Publication House) • Management of Indian Financial Institutions; R.M. Srivastava; (Himalaya Publication House) • Indian Financial Management by Khan & Jain. • Singh, Amit Kumar, Financial Literacy; 2024, Taxmann Publications 						
Note-Latest edition of the text books should be used.						
Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.						
Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literature-study-online.com, epg-pathshala, egyankosh.ac.in						

YEAR-2/SEMESTER-4

DISCIPLINE SPECIFIC ELECTIVES (DSE)- INTERNATIONAL MARKETING						
No. of Hours-60						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE						
Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the Course (if any)
		Lecture	Tutorial	Practical/Practice		
DSE: INTERNATIONAL MARKETING	4	4	0	0	Undergraduate Certificate in Commerce	Nil
UNDERGRADUATE DIPLOMA IN COMMERCE						
Course: DSE 4.2			Course Title: INTERNATIONAL MARKETING			
Max. Marks: As per Univ. rules			Min. Passing Marks: Asper Univ. rules			
Course Outcomes:						
After studying this course, the students will be able to: <ul style="list-style-type: none"> • Understand the concept, implications and procedures of International Marketing and to be able to apply those in management of International Business. 						
Unit	Topic				No. of Hours	
Unit I	Introduction: Concept, Scope and Significance of International Marketing; International Marketing Vs. Domestic Marketing; Factors Affecting International Marketing Tasks; Stages of International Marketing Involvement; Multinational Corporations and their Role in International Marketing.				12	
Unit II	Assessing International Market Opportunities: International Marketing Information System – Concept, Scope and Significance; Establishing Information System; International Marketing Research – Concept, Scope and Significance; Process of International Marketing Research; Collection of Primary and Secondary Data; Problems of Gathering Primary Data; International Marketing Research in Developing Countries.				12	
Unit III	International Marketing Decisions: Market Selection and Entry Decisions; Product Strategy for International Markets – Standardization Vs. Adoption; Branding Decisions; Developing New Products for International Market; International Pricing – Concept, Significance, Factors and Methods; Counter-trade as a Pricing Tool – Types of Counter-trade Problems; Involved in Counter-trading; Dumping.				12	
Unit IV	International Distribution System: Channel of Distribution Structures; Distribution Patterns; International Channel of Distribution Alternatives; Factors Affecting Choice of Channels; Locating, Selecting and Motivating Channel Members; International Logistics; Foreign Freight Forwarder; International Advertising – Challenges Involved in International Advertising; Media Planning and Factors Considered in it; International Communication Process; International Advertising and Internet.				12	
Unit V	International Organisation Structure and Control: Structures and Alternatives of Organisation Structure; Choice Criteria; Financial Requirements for International Marketing; Coordination and Control of International Marketing Operations; Cooperative International Marketing– Main Features, Objectives, Advantages and Limitations.				12	
Recommended Readings:						
<ul style="list-style-type: none"> • Vern Terpestra, Internation Marketing, Southwest Publication, 2005 • Fayerweather, J, International Marketing Management, Sage Publication, 2006 • Cateroa, R, Phylip, International Marketing, Tata Mc Graw Hill, 2006 • Jain Subash, International Marketing Management, Southwest Publication, 2005 						
Note- Latest edition of the text books should be used. Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning. Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literature-study-online.com, epg-pathshala, egyptankosh.ac.in						

YEAR-2/SEMESTER-4

DISCIPLINE SPECIFIC ELECTIVES (DSE)- SALES AND DISTRIBUTION MANAGEMENT						
No. of Hours-60						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE						
Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the Course (if any)
		Lecture	Tutorial	Practical/Practice		
DSE: Sales and Distribution Management	4	4	0	0	Undergraduate Certificate in Commerce	Nil
UNDERGRADUATE DIPLOMA IN COMMERCE						
Course: DSE 4.3			Course Title: SALES AND DISTRIBUTION MANAGEMENT			
Max. Marks: As per Univ. rules			Min. Passing Marks: As per Univ. rules			
Course Outcomes:						
After studying this course, the students will be able to:						
<ul style="list-style-type: none"> • The ability to create value and execute sales deals effectively • The strategic skill and competencies needed for achieving sales targets • The ability to avoid common mistakes made by sales professionals and negotiators; • The ability to work with people with different backgrounds, expectations, and values • To understand and assess the challenges of turbulent business marketing • To evaluate and design sustainable sales & distribution strategies. 						
Unit	Topic					No. of Hours
Unit I	Introduction to Sales Management Nature and Importance of sales management, emerging trends in sales management, Objectives of personal selling, Personal selling process, Salesmanship, Relationship Marketing,					15
Unit II	Sales Planning & Organization Introduction, Levels of Sales management Positions, Roles played by sales managers, Sales forecasting methods, Organizing & Driving Sales Efforts - Sales Organization Structures, Sales Territories & Quotas, Sales Promotions					10
Unit III	Sales Force Management Sales Job Analysis, Recruitment & Selection (Briefly – specific to Sales Jobs), Sales Training – Need & Types, Sales Force Compensation Structure & Motivation Tools, Sales Contests Sales Force Supervision: Sales Expenses, Sales Performance Evaluation, Sales Reports, Sales Budgets, Sales Audits, Ethics in Sales					10
Unit IV	Distribution Management Introduction, need and scope of distribution management, marketing channels strategy, levels of channels, functions of channel partners, channel flows, Channel Intensity, classification of distribution channels, types of channel intermediaries, designing distribution channel strategy, factors affecting the design of marketing channels, Factors affecting selection of channel partners					12
Unit V	Market logistics and supply chain management Definition & scope of logistics, Components of logistics, inventory & warehouse management, transportation, technology in logistics and SCM, channel information systems, distribution management in international markets.					13
Recommended Readings:						
<ul style="list-style-type: none"> • Krishna K. Havaldar, Vasant M. Cavale Sales & Distribution Management Tata • David Jobber, Geoffrey Lancaster Selling & Sales Management Pearson Latest Edition Tanner, Honeycutt, Erffmeyer Sales Management Pearson Latest Edition • Mark W. Johnston, Greg W. Marshall Sales Force Management Tata McGraw Hill Latest Edition • William L. Cron, Thomas E. De Carlo Sales Management Wiley Latest Edition • Dr. S. L. Gupta Sales & Distribution Management Excel Latest Edition 						
Note-Latest edition of the text books should be used.						
Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.						
Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literature-study-online.com, epg-pathshala, egyptankosh.ac.in						

YEAR-3/SEMESTER-5

DISCIPLINE SPECIFIC ELECTIVES (DSE)- INVESTING IN STOCK MARKETS						
No. of Hours-60						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE						
Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the Course (if any)
		Lecture	Tutorial	Practical/Practice		
DSE: INVESTING IN STOCK MARKETS	4	4	0	0	Undergraduate Diploma in Commerce	Nil
BACHELOR DEGREE IN COMMERCE						
Course: DSE 5.1			Course Title: INVESTING IN STOCK MARKETS			
Max. Marks: As per Univ. rules			Min. Passing Marks: As per Univ. rules			
Course Outcomes:						
After studying this course, the students will be able to:						
<ul style="list-style-type: none"> • Evaluate the investment environment as well as risk & return framework. • Conduct fundamental analysis to identify under- priced/overpriced securities. • Conduct technical analysis to make buy and hold decisions in the stock market. • Describe the functioning of Indian Stock Market & Analyse mutual funds as an investment alternative. 						
Unit	Topic					No. of Hours
Unit I	Basics of Investing: Basics of investment & investment environment. Concept of risk and return, Risk and return trade-off, Types of investing and investors. Avenues of investments - Equity shares, Preference shares, Bonds & Debentures, Insurance schemes, Mutual funds, Index funds, ETF. Security markets - primary Market, secondary Market and derivative market. Responsible Investment.					10
Unit II	Fundamental Analysis: Top-down and bottom-up approaches, Analysis of international & domestic economic scenario, industry analysis, company analysis (quality of management, financial analysis: both annual and quarterly, income statement analysis, position statement analysis including key financial ratios, cash flow statement analysis, EBIT, capital gearing ratio, return on investment, return on equity, EPS and DPS analysis, Industry market ratios: operating profit ratio, net profit ratio, PE, PEG, price over sales, price over book value, dividend yield, earning yield, debt equity ratio) Understanding the shareholding pattern of the company.					10
Unit III	Technical Analysis: Trading rules (credit balance theory, confidence index, filter rules, market breadth, advances vs declines) and charting (use of historic prices, simple moving average and MACD, basic and advanced interactive charts). Do's & Don'ts of investing in markets.					10
Unit IV	Indian Stock Market: Primary Markets (IPO, FPO, Private placement, OFS), Secondary Markets (cash market and derivative market: Futures and Options), Market Participants: stock broker, investor, depositories, clearing house, stock exchanges. role of stock exchange, stock exchanges in India BSE, NSE and MCX. Security market indices: Nifty, Sensex and sectoral indices, Sources of financial information. Trading in securities: Demat trading, types of orders, using brokerage and analyst recommendations.					15
Unit V	Investing in Mutual Funds: Concept and background of mutual funds: advantages, disadvantages of investing in mutual funds, types of mutual funds- open-ended, close-ended, equity, debt, hybrid, index funds, exchange traded funds and money market funds. Factors affecting the choice of mutual funds. CRISIL mutual fund ranking and its usage. Calculation and use of Net Asset Value.					15
Recommended Readings:						
<ul style="list-style-type: none"> • Chandra, P. (2017). Investment Analysis and Portfolio Management: Tata McGraw Hill Education, New Delhi. • Singh, Amit Kumar, 2024, Finance for everyone, Taxmann Publications • Kevin, S. (2022). Security Analysis and Portfolio Management: PHI Learning, Delhi. • Pandian, P. (2012). Security Analysis and Portfolio Management. New Delhi: Vikas Publishing House. • Ranganatham, M., & Madhumathi, R. (2012) Security Analysis and Portfolio Management: Pearson Education, India. • Singh J. K. & Singh A. K. (2017). Investing in Stock Markets. Delhi: A. K. Publications, Delhi. • Tripath V. & Pawar N. (2022). Investing in Stock Markets: Taxmann Publications. 						
Note-Latest edition of the text books should be used.						
Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.						

YEAR-3/SEMESTER-5

DISCIPLINE SPECIFIC ELECTIVES (DSE)- GST: GOODS & SERVICE TAX						
No. of Hours-60						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE						
Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the Course (if any)
		Lecture	Tutorial	Practical/Practice		
DSE: GST: GOODS & SERVICE TAX	4	4	0	0	Undergraduate Diploma in Commerce	Nil
BACHELOR DEGREE IN COMMERCE						
Course: DSE 5.2			Course Title: GST: GOODS & SERVICE TAX			
Max. Marks: As per Univ. rules			Min. Passing Marks: As per Univ. rules			
Course Outcomes:						
After studying this course, the students will be able to:						
<ul style="list-style-type: none"> connect with the genesis of goods and services tax (GST), decipher the constitutional amendment carried out to install GST in India and comprehend the composition and working of GST council. understand the meaning of supply under GST law, differentiate between intra-state and inter-state supply, comprehend rules related to the place of supply and compute the value of supply. comprehend the utilization of input tax credit, and the reverse charge mechanism of paying GST and to know the procedure for claiming refund under GST law. understand the provisions for registration under GST along with special provisions such as those related to anti-profiteering and avoidance of dual control. 						
Unit	Topic				No. of Hours	
Unit I	Constitutional framework of indirect taxes before GST (taxation powers of Union & State Government); Concept of VAT: meaning, variants and methods; Major defects in the structure of indirect taxes prior to GST; Rationale for GST; Structure of GST (SGST, CGST, UTGST & IGST); GST Council; GST				12	
Unit II	Taxable event- "Supply" of goods and services; Place of supply: intra-state, inter-state, import and export; Time of supply; Valuation for GST- valuation rules; Taxation of reimbursement of expenses; Exemption from GST				12	
Unit III	Eligible and ineligible input tax credit; Apportionment of credit and blocked credits; Tax credit in respect of capital goods; Recovery of excess tax credit; Availability of tax credit in special circumstances; Payment of taxes; Refund; Doctrine of unjust enrichment; TDS; TCS; Reverse Charge Mechanism; Job work.				12	
Unit IV	Registration; Tax invoice; Credit and debit notes; Returns; Audit in GST; Assessment: Self-assessment; Summary and scrutiny; Taxability of e-Commerce; Anti-profiteering; Avoidance of dual control.				12	
Unit V	Return: Meaning, Purpose and Importance, Different Types of Return, Due Date of Filing Return, Assessment Under GST: Meaning, Types Sales Assessment, Provisional Assessment, Summary Assessment, Best Judgment Assessment. Registration: Meaning Of Final Registration, Compulsory Registration and Procedure for New Registration, Amendment And Cancellation Of Registration.				12	
Recommended Readings:						
<ul style="list-style-type: none"> Ahuja, Girish, Gupta Ravi, GST & Customs Law. Bansal, K. M., GST & Customs Law, Taxman Publication. Gupta, S.S. GST- How to meet your obligations (April 2017), Taxman Publications. Gupta, S.S., Vastu and Sevakar, Taxman Publications, 2017. Sahi, Shilpi. Concept Building Approach to Goods & Service Tax, & Customs Law Singhania V. K , GST & Customs Lax, Taxman Publication. 						
Note-Latest edition of the text books should be used.						
Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.						
Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literature-study-online.com, epg-pathshala, egyankosh.ac.in						

DISCIPLINE SPECIFIC ELECTIVES (DSE)- INTERNATIONAL TRADE						
No. of Hours-60						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE						
Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the Course (if any)
		Lecture	Tutorial	Practical/Practice		
DSE: INTERNATIONAL TRADE	4	4	0	0	Undergraduate Diploma in Commerce	Nil
BACHELOR DEGREE IN COMMERCE						
Course: DSE 5.3			Course Title: INTERNATIONAL TRADE			
Max. Marks: As per Univ. rules			Min. Passing Marks: As per Univ. rules			
Course Outcomes:						
After studying this course, the students will be able to:						
<ul style="list-style-type: none"> Understand the main theoretical and empirical concepts in international trade Understand the main issues in trade policy and basic features of the international trading regime. Understand the main theories of international trade Understand and solve algebraic problems based on international trade Understand the diagrammatic analysis to demonstrate and compare the economic welfare effects of free trade and protection 						
Unit	Topic					No. of Hours
Unit I	Introduction of International Trade, Meaning and Need of International Trade, Difference between Domestic and international Trade, Need for separate theory of International Trade, Gains from international Trade/Foreign Trade.					12
Unit II	International Trade Theories: Absolute Advantages, Comparative Advantages, Factor Proportions Theory; The Product Life Cycle Theory and Modern Theories.					12
Unit III	Government influence on trade: Economic and Non-Economic Rationale for Govt. Intervention; Instruments of Trade Control: Tariffs and Non-Tariff Barriers. Free Trade v/s protectionism, Balance of payment, Current Account and Capital Account, Disequilibrium in Balance of Payment, Its causes, consequences and cures.					12
Unit IV	International Economic Institutions: IMF, World Bank, WTO					12
Unit V	Foreign Exchange Market: meaning and need, functions, Financing Foreign Trade: payment terms- Letter of Credit, Documents- Bill of lading, Commercial Invoice					12
Recommended Readings:						
<ul style="list-style-type: none"> International Trade, Francis Cherunilam (Tata McGraw Hill) International Business, Francis Cherunilam (PHI) International Trade, Raj Agarwal (Excel Publications) International Business, V. Sharan, Pearson Education) Cavusgil, S. Knight Gary and Riesenberger, John R (2009), International Business- Strategy Management and the New Realities, Person Education, Dorling Kindersley (India) Pvt. Ltd, Delhi. Rao, M.B and guru Manjula (1998), WTO and International Trade, Vikas Publishing House Pvt.Ltd, New Delhi. All India Management Association (1998), Global Trends in Finance and –Opportunity for India, Excell books, New Delhi. 						
Note-Latest edition of the text books should be used.						
Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.						
Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in , literature-study-online.com , epg-pathshala , egyankosh.ac.in						

YEAR-3/SEMESTER-6

DISCIPLINE SPECIFIC ELECTIVES (DSE)- FINANCIAL MANAGEMENT						
No. of Hours-60						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE						
Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the Course (if any)
		Lecture	Tutorial	Practical/Practice		
DSE: FINANCIAL MANAGEMENT	4	4	0	0	Undergraduate Diploma in Commerce	Nil
BACHELOR DEGREE IN COMMERCE						
Course: DSE 6.1			Course Title: FINANCIAL MANAGEMENT			
Max. Marks: As per Univ. rules			Min. Passing Marks: As per Univ. rules			
Course Outcomes:						
After studying this course, the students will be able to:						
<ul style="list-style-type: none"> • To acquaint the student with knowledge of various Financial Management terminologies • To understand the concepts relating to Financing & Financial Statement Analysis. • To utilize the information gathered to reach an optimum conclusion by a process of reasoning • To enable the students to use their learning to evaluate, make decisions and provide recommendations. • To Make appropriate application and uses of financial analysis and control. 						
Unit	Topic				No. of Hours	
Unit I	Introduction: Concept of finance, Scope and Objectives; Profit Minimization Vs Wealth Maximization, Organization of Finance Function, Functions of Finance Manager, Time value of Money.				10	
Unit II	Financing Decision: Operating, Financial leverage and Combined, Cost of capital-Equity, Debt. Preference shares, Retained Earning and Weighted Average cost of Capital, Capital Structure Theories.				15	
Unit III	Investment Decision: Capital Budgeting- Natures and Importance, Techniques of Capital Budgeting-Discounted and Non-Discounted.				15	
Unit IV	Divided Decision- Concept of retained earnings and Plough back of profits, Walter's and Gordon's Model, Factor affecting dividend decision.				12	
Unit V	Working Capital: Concept of Working Capital, its components and Factors affecting working capital requirements. Financing of working capital etc., Contemporary issues in working capital management				8	
Recommended Readings:						
<ul style="list-style-type: none"> • Financial Management, I.M Pandey (Vikas) • Financial Management and Policy, Van Horne (Pearson Education) • Financial Management, Khan & Jain (Tata McGraw-Hill) • Financial Management, R.P. Rustagi (Galgotia) • Financial Management, P. Chandra, TMH • Fundamentals of Financial Management, V. Sharam, Pearson Education 						
Note-Latest edition of the text books should be used.						
Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.						
Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literature-study-online.com, epg-pathshala, egyankosh.ac.in						

YEAR-3/SEMESTER-6

DISCIPLINE SPECIFIC ELECTIVES (DSE)- PROJECT IDENTIFICATION, FINANCING AND MANAGEMENT OF START-UPS						
No. of Hours-60						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE						
Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the Course (if any)
		Lecture	Tutorial	Practical/Practice		
DSE: PROJECT IDENTIFICATION, FINANCING AND MANAGEMENT OF START-UPS	4	4	0	0	Undergraduate Diploma in Commerce	Nil

BACHELOR DEGREE IN COMMERCE

Course: DSE 6.2	Course Title: PROJECT IDENTIFICATION, FINANCING AND MANAGEMENT OF START-UPS
Max. Marks: As per Univ. rules	Min. Passing Marks: As per Univ. rules

Course Outcomes:

- The aim of this course is to familiarize the students with the project identification, financial policy and management of entrepreneurial how to develop policy in rural area and the analysis of rural policy applied through practices.
- Students will be able to get insights about how to identify, select and finance a new project based on the current requirements of the market.
- Understand the linkage between management and Leadership and get a detailed understanding of how to establish a right organizational culture and structure.

Unit	Topic	No. of Hours
Unit I	Project Identification and selection: Meaning of project, Project identification and selection, Project formulation- meaning, significance and contents, Planning Commissions guidelines for formulating a project report, Specimen of a project report, Network analysis, Common errors in project formulation, Project appraisal concept, Methods of project appraisal, Growth of business ideas, Intellectual property.	15
Unit II	Financing of Enterprises: Need for financial planning, Source of finance, Capital, Export finance, Institutional finance to entrepreneurs.	15
Unit III	Institutional Support to Entrepreneurs: Need for institutional support, Small Entrepreneurs: NSIC, SIDO, SSIB, SSICS, SISI DIC's, Industrial estates and specialised institutions, Marketing of products and services, Human recourses issues, Total Quality Management issues for medium and small entrepreneurial enterprises.	15
Unit IV	Management and Leadership: Leadership in a new economy, Hiring the right employee, Building the right organisational culture and structure, Motivating workers, Management succession, Passing the torch of leadership.	15

Recommended Readings:

- Jain, P.C. "Hand Book for New Entrepreneur" Oxford, New Delhi.
- Khanka, S.S. "Entrepreneurial Development" S. Chand and Company New Delhi.
- Roy, R. "Entrepreneurship" Oxford University Press, New Delhi.
- Desai, V. "Small Scale Industries and Entrepreneurship" Himalaya Publishing House, Mumbai.
- Hattangadi, V. "Entrepreneurship" Himalaya Publishing House, Mumbai.
- K, Coulter. "Entrepreneurship in Action" Prentice Hall of India, New Delhi.

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

Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.

Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literature-study-online.com, epg-pathshala, egyankosh.ac.in

YEAR-3/SEMESTER-6

DISCIPLINE SPECIFIC ELECTIVES (DSE)- MARKETING OF SERVICES						
No. of Hours-60						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE						
Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the Course (if any)
		Lecture	Tutorial	Practical/Practice		
DSE: MARKETING OF SERVICES	4	4	0	0	Undergraduate Diploma in Commerce	Nil
BACHELOR DEGREE IN COMMERCE						
Course: DSE 6.3			Course Title: MARKETING OF SERVICES			
Max. Marks: As per Univ. rules			Min. Passing Marks: As per Univ. rules			
Course Outcomes:						
<p>After studying this course, the students will be able to:</p> <ul style="list-style-type: none"> • To describe the distinctive features of services and key elements in services Marketing. • To deliver insight into ways to improve service quality and productivity. • To identify marketing of different services in Indian context. • To explain international and global strategies in service marketing 						
Unit	Topic					No. of Hours
Unit I	Nature and Definitions of Services. Differences in goods Versus Services Marketing. Services marketing Mix. Trends in Services Marketing. Classification of Different Types of Services.					15
Unit II	Positioning And Differentiation of Services, Positioning Process. Consumer Behavior in Services: Consumer Purchase Behavior in Services. Consumer Decision Making, Creating the service Product – Stages in New Service Development, Service Blueprint.					15
Unit III	Distributing Services – Distribution in Service Context, Services Distribution Planning, Options for Service Delivery, Key Intermediaries for Service Delivery and Strategies for Effective Service Delivery.					15
Unit IV	Marketing Research for Services, Marketing Planning for Services, Internal Marketing, Relationship Marketing					15
Recommended Readings:						
<ul style="list-style-type: none"> • Service Marketing- The Indian Perspective by Ravi Shankar (Excel Books) • Service Marketing – People, Technology, Strategy by Christopher Lovelock & Jochen Wirlz (Pearson Education) Service Marketing by Christopher H. Lovelock (Prentice Hall of India) • Service Marketing- Integrating Customer Focus Across the Firm by Valarie A. Zeithaml & Mary Jo Bitner. (Tata Mc-Graw Hill) 						
<p>Note-Latest edition of the text books should be used.</p> <p>Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.</p> <p>Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literature-study-online.com, epg-pathshala, egyankosh.ac.in</p>						

**DETAILED SYLLABUS
GENERIC ELECTIVES (GE)
All Papers/Courses Proposed by Department of Commerce**

Year	Semester	Code	Title of Papers/Courses	Credit
1	I	GE-1.1	Business Organisation and Ethics	4
		GE-1.2	Communication & Documentation in Business	4
	II	GE-2.1	Basic Accounting	4
		GE-2.2	Marketing for Beginners	4
2	III	GE-3.1	Sales Promotion and Public Relation	4
		GE-3.2	E-Commerce	4
	IV	GE-4.1	Finance For Non-Finance Executives	4
		GE-4.2	Introduction to Foreign Trade Management	4
3	V	GE-5.1	Organisation Behavior	4
		GE-5.2	E-Banking	4
	VI	GE-6.1	Corporate Social Responsibility	4
		GE-6.2	E-Filing of Income Tax Returns	4

YEAR-1/SEMESTER-1

GENERIC ELECTIVE COURSE (GE) – BUSINESS ORGANISATION AND ETHICS						
No. of Hours-60						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE						
Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the Course (if any)
		Lecture	Tutorial	Practical/Practice		
GE: BUSINESS ORGANISATION & ETHICS	4	4	0	0	10+2	Nil
Course: GE 1.1			Course Title: BUSINESS ORGANISATION & ETHICS			
Max. Marks: As per Univ. rules			Min. Passing Marks: As per Univ. rules			
Course Outcomes:						
<p>After studying this course, the students will be able to:</p> <ul style="list-style-type: none"> • Understand the work techniques of Organizations to ensure success and timely completion of tasks. • Understand the importance of motivation in building a strong and competitive Business Organization. • Understand the importance of Leaders and Leadership in the context of Business Organizations. • Understand the importance of Values and Ethics in Business. • Develop a background to ethics as a prelude to learn the skills of ethical decision-making and, then, to apply those skills to the real and current challenges of the information professions. 						
Unit	Topic					No. of Hours
Unit I	Meaning and Definition of Business Essentials & Scope of Business Classification of Business Activities, Meaning, Definition, Characteristics and Objectives of Business Organisation, Evolution of Business Organisation. Modern Business, Business & Profession.					12
Unit II	Business Unit, Establishing a New Business Unit. Meaning of Promotion. Features for Business, Size of Business Unit, Determinants of Establishment of a New Business Unit					12
Unit III	Forms of Business Organisation. Sole Proprietorship, Partnership, Joint Stock Companies & Co-operatives.					12
Unit IV	Business Ethics- An Overview-Concept, Nature, Evolving Ethical Values, Arguments Against Business Ethics. Relationship between Ethics & Corporate Excellence – Corporate Mission and Statement, Code of Ethics and Culture, Indian Ethics.					12
Unit V	Business and Society Changing Concepts and Objectives of Business, Professionalisation, Business ethics, Gandhian Philosophy, Organisational Culture, Technological Development and Social Change, Social Responsibility of Business, Social Audit.					12
Recommended Readings:						
<ul style="list-style-type: none"> • Koltar Philip; Marketing Management • Stanton, Etzel Walker; Fundamentals of Marketing • Saxena Rajan; Marketing Management • Chottorjee S. K. Business Organisation • Jagdish Prakash Business Organisation and Management • Om Prakash Business Organisation 						
Note-Latest edition of the text books should be used.						
Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.						
Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literature-study-online.com, epg-pathshala, egyptankosh.ac.in						

YEAR-1/SEMESTER-1

GENERIC ELECTIVE COURSE (GE) – COMMUNICATION & DOCUMENTATION IN BUSINESS						
No. of Hours-60						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE						
Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the Course (if any)
		Lecture	Tutorial	Practical/Practice		
GE: Communication & Documentation in Business	4	4	0	0	10+2	Nil
Course: GE 1.2			Course Title: Communication & Documentation in Business			
Max. Marks: As per Univ. rules			Min. Passing Marks: As per Univ. rules			
Course Outcomes:						
<p>After studying this course, the students will be able to:</p> <ul style="list-style-type: none"> Analyse the need of Communication in management. Interpret the need for effective listening. Examine the concepts of written and spoken communication. To provide adequate knowledge to the students for formulating and handling of project. Understanding the effectiveness of documentation in Business. Understanding significance and utility of modern documentation methods 						
Unit	Topic					No. of Hours
Unit I	Communication: Defining communication, Process of communication, Communication Model, Objectives of communication, Principles of communication, Importance of Business communication, Importance Feedback.					12
Unit II	Channels of communication: Types of communication, Dimensions of communication, Barriers to communication Verbal, Non-Verbal, Formal, Informal communication.					12
Unit III	Fundamental of Business writing: Format of Business, Types of Business letter, Inquiry letter, complaint letter Persuasive letter, Proposal, Report Writing. Spoken skills Conducting Presentation, Oral presentation, Debates, Speeches, Interview, Group Discussion, English Pronunciation, Building Vocabulary.					12
Unit IV	Barriers to Effective Communication and ways to overcome them, listening: Importance of Listening, Types of Listening Barriers to Listening and overcoming them, listening situations, Developing Listening Skills.					12
Unit V	Documentation: Correspondence and regular communications: Letters, emails, and memos Reports: Business and marketing plans, feasibility studies, financial reports, and stock or shareholder reports HR documentation: By-laws, contracts, non-disclosure agreements, and employee policy and procedural manuals. Employment agreement: A document that any new employee would have to sign when they're hired.					12
Recommended Readings:						
<ul style="list-style-type: none"> Dr (C.A) Abha Mathur, Communication and documentation in Business. P.D Chaturvedi & Mukesh Chaturvedi, Business Communication. Sanjay Kumar & Pushp Lata, Communication Skill. N. Gupta, K. Jain & P. Mahajan, Business Communication. 						
<p>Note-Latest edition of the text books should be used.</p> <p>Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.</p> <p>Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literature-study-online.com, epg-pathshala, egyankosh.ac.in</p>						

YEAR-1/SEMESTER-2

GENERIC ELECTIVE COURSE (GE) – BASIC ACCOUNTING						
No. of Hours-60						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE						
Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the Course (if any)
		Lecture	Tutorial	Practical/Practice		
GE: BASIC ACCOUNTING	4	4	0	0	10+2	Nil
Course: GE 2.1			Course Title: BASIC ACCOUNTING			
Max. Marks: As per Univ. rules			Min. Passing Marks: As per Univ. rules			
Course Outcomes:						
<p>After studying this course, the students will be able to:</p> <ul style="list-style-type: none"> • Evaluate the importance of accounting and accounting information for business. • Debate the necessity of balance sheet equation for accounting records. • Defines assets, debts and equities in business. • Evaluates the changings in assets, debts and equities on balance sheet equation. • Apply critical thinking skills by identifying and analyzing accounting issues using relevant accounting frameworks. • Evaluate and mitigate the risk of non-congruent behavior by implementing appropriate internal controls, incentives, and performance measures. 						
Unit	Topic					No. of Hours
Unit I	Conceptual framework- Meaning Concepts, Convention, Scope, Importance of Accounting.					10
Unit II	Recording: Account, Double Entry System of Bookkeeping, Rules of Bookkeeping, Journals.					10
Unit III	Classification & Summarizing: Ledger Posting and Preparation of trial balance, Managing & Importance of trial balance.					10
Unit IV	Analyzing: Manufacturing, Trading, Profit and Loss Accounts and Preparation of balance sheet with adjustments.					15
Unit V	Depreciation accounting: Meaning and importance, Method of depreciation Straight lines and written down values.					15
Recommended Readings:						
<ul style="list-style-type: none"> • Goyal, B.K., & Tiwari, H.N. "Financial Accounting." Taxmann Publication Pvt. Ltd. New Delhi. • Tulsian, P.C. Financial Accounting, Pearson Education • Goel, D.K., Financial Accounting, Arya Publications, New Delhi (English & Hindi) • N L Ahuja. "Financial Accounting & Analysis Taxmann Publication, Pvt. Ltd. New Delhi • M.C. Shukla, T.S. Grewal and S.C. Gupta. Advanced Accounts. Vol.-I. S. Chand & Co., New Delhi. (English & Hindi) • S.N. Maheshwari and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi. (English & Hindi) • Bhushan Kumar Goyal and HN Tiwari, Financial Accounting, International Book House 						
Note-Latest edition of the text books should be used.						
Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.						
Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literature-study-online.com, epg-pathshala, egyptankosh.ac.in						

YEAR-1/SEMESTER-2

GENERIC ELECTIVE COURSE (GE) – MARKETING FOR BEGINNERS						
No. of Hours-60						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE						
Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the Course (if any)
		Lecture	Tutorial	Practical/Practice		
GE: MARKETING FOR BEGINNERS	4	4	0	0	10+2	Nil
Course: GE 2.2			Course Title: MARKETING FOR BEGINNERS			
Max. Marks: As per Univ. rules			Min. Passing Marks: As per Univ. rules			
Course Outcomes:						
After studying this course, the students will be able to: <ul style="list-style-type: none"> • Understand the Modern marketing concepts • Providing knowledge about marketing mix, segmentation, targeting and positioning • Get clear idea of product planning, Diversification, Elimination and pricing strategies. • Summarize marketing of consumer goods, channels of distribution. 						
Unit	Topic					No. of Hours
Unit I	Introduction: Nature, scope and importance of marketing; Evolution of marketing concepts; Marketing mix; Marketing environment. Micro and Macro environmental factors. Consumer buying process; Factors influencing Consumer buying decisions.					10
Unit II	Market Selection: Market segmentation– concept, importance and bases; Target market selection; Positioning concept, importance and bases; Product differentiation vs. market segmentation.					10
Unit III	Product: Meaning and importance. Product classifications; Concept of product mix; Branding, packaging and labelling; After-sales services; Product life-cycle; New Product Development. Pricing: Significance; Factors affecting price of a product; Major pricing methods; Pricing Policies and strategies.					15
Unit IV	Promotion: Nature and importance of promotion; Promotion Tools: advertising, personal selling, public relations; sales promotion and publicity – concept and their distinctive characteristics; Promotion mix; Factors Affecting promotion mix decisions; and Integrated Marketing Communication Approach.					15
Unit V	Distribution: Channels of distribution - meaning and importance; Types of distribution channels; Wholesaling and retailing; Factors Affecting choice of distribution channel; Distribution Logistics; Meaning, importance and decisions.					10
Recommended Readings:						
<ul style="list-style-type: none"> • Kotler, Philip; Keller, Kevin Lane; Koshy, Abraham, and Mithileshwar Jha, Marketing Management: A South Asian Perspective, Pearson Education. • Palmer, Adrian, Introduction to Marketing, Oxford University Press, UK • Lamb, Charles W.; Hair, Joseph F., and Carl McDaniel, Principles of Marketing, South Western Publishing, Ohio • Chhabra, T.N., Principles of Marketing, Sun India Publication. • McCarthy, E. Jerome., and William D. Perreault, Basic Marketing, Richard D. Irwin. • Pride, William M., and D.C. Ferrell, Marketing: Planning, Implementation & Control, Cengage 						
Note-Latest edition of the text books should be used. Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning. Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literature-study-online.com, epg-pathshala, egyankosh.ac.in						

YEAR-2/SEMESTER-3

GENERIC ELECTIVE COURSE (GE) – SALES PROMOTION AND PUBLIC RELATION						
No. of Hours-60						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE						
Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the Course (if any)
		Lecture	Tutorial	Practical/Practice		
GE: SALES PROMOTION & PUBLIC RELATION	4	4	0	0	10+2	Nil
Course: GE 3.1			Course Title: SALES PROMOTION & PUBLIC RELATION			
Max. Marks: As per Univ. rules			Min. Passing Marks: As per Univ. rules			
Course Outcomes:						
<ul style="list-style-type: none"> • After completing this course, the students will be able to distinguish among marketing and advertising terms and categorize business activities, such as production, management, and finance, and describe how these activities relate to marketing. • Providing knowledge about Creation of Advertisements, Advertising Strategy Planning. • Get clear idea of Advertising Media and Budget, Sales Promotion and Public Relations. 						
Unit	Topic					No. of Hours
Unit I	Introduction: Concept, Functions and Significance of Advertising; Advertising Communication System and Perception Process; Setting Advertising Objectives; The DAGMAR Approach.					12
Unit II	Advertising Strategy Planning: Need for Advertising Strategy Planning; Steps Involved in Developing Advertising Strategy; Considerations in Developing Advertising Strategy; Advertising Organisation – Factors Considered and Organisational Approaches; Advertising Agency – Role and Functions; Organization of Agency; Advertiser and Agency Relationship; Agency Compensation.					12
Unit III	Creation of Advertisements: Advertising Appeals – Concept, Classification and Essentials; Advertising Copy – Copywriting and Structure of Copy; Advertising Layout – Concept, Functions and Principles.					12
Unit IV	Advertising Media and Budget: Advertising Media – Principal Media; Media Selection Problems; Considerations in Media Selection; Media Scheduling; Advertising Budget – Approaches to Advertising Budget and Factors Influencing Budget; Measuring Advertising Effectiveness – Rationale and Techniques of Measurement.					12
Unit V	Sales Promotion and Public Relations: Concept and Types of Sales Promotion; Concept and Tools of Public Relations; Social and Economic Effects of Advertising; Advertising and Competition; Advertising Regulations in India.					12
Recommended Readings:						
<ul style="list-style-type: none"> • Kotler, Keller, Koshy And Jha “Marketing Management” 13th edition Pearson Education • Trehan Mukesh, Trehan Ranju, Advertising & Sales Management, Vikas Publishing House • Chunnawalla S.A., Advertising, Sales & Promotion Management, Himalaya Publishing House • Belch, MA & Belch GE Advertising and Promotion, An Integrated Marketing Communication • Perspective, Sixth Edition, Tata McGraw Hill • Manendra Mohan, Advertising Management, Concept and Cases, Tata McGraw Hill Publication. • Rajeev Batra, John G. Myers & David A. Aaker, Advertising Management, Pearson Publication 						
Note-Latest edition of the text books should be used.						
Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.						
Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literature-study-online.com, epg-pathshala, egyptankosh.ac.in						

YEAR-2/SEMESTER-3

GENERIC ELECTIVE COURSE (GE) – E-COMMERCE						
No. of Hours-60						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE						
Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the Course (if any)
		Lecture	Tutorial	Practical/Practice		
GE: E-COMMERCE	4	4	0	0	10+2	Nil
Course: GE 3.2			Course Title: E-COMMERCE			
Max. Marks: As per Univ. rules			Min. Passing Marks: As per Univ. rules			
Course Outcomes:						
After studying this course, the students will be able to: <ul style="list-style-type: none"> • Understand the basics of E-Commerce and Online Business • Understand how technology is used for online business • Understand operations and legal aspects of E-Commerce. 						
Unit	Topic					No. of Hours
Unit I	Introduction: Introduction to E-Commerce and Definition, E-Commerce-based activities, Goals of E-Commerce, Technical Components of E-Commerce & Functions. Advantages and Disadvantages of E-commerce, Scope of E-Commerce, Electronic Commerce Applications, Electronic Commerce and Electronic Business.					15
Unit II	Planning Online-Business: Nature and dynamics of the internet, Electronic business models: B2B, B2C, C2C, C2B. E-Commerce-pure online vs. brick-and-click business. Requirements for an online business					12
Unit III	Technology for Online-Business: Internet and its Evolution, IT Infrastructure, Middleware & Domain names. Component of Internet Information technology structure, Development of Intranet, Extranet and their Difference.					10
Unit IV	Operations of E-Commerce: Online payment mechanism; Electronic Payment systems; Payment Gateways; Tools for promoting websites					10
Unit V	Security and Legal Aspects of E-Commerce: Threats in E-Commerce; Cyber Laws—Relevant provisions of Information Technology Act 2000, offenses, secure electronic records and digital signatures, Penalties.					13
Recommended Readings:						
<ul style="list-style-type: none"> • Arora, Shivani, E-Commerce, Taxmann Publication Pvt. Ltd, New Delhi. • David Whiteley, E-commerce: Strategy, Technology and Applications, McGraw Hill Education • Bharat Bhaskar, Electronic Commerce: Framework, Technology and Application, 4th Ed., McGraw Hill Education • PT Joseph, E-Commerce: An Indian Perspective, PHI Learning • KK Bajaj and Debjani Nag, E-commerce, McGraw Hill Education • TN Chhabra, E-Commerce, Dhanpat Rai & Co. • Sushila Madan, E-Commerce, Taxmann • TN Chhabra, Hem Chand Jain, and Aruna Jain, An Introduction to HTML, Dhanpat Rai & Co. Note 						
Latest edition of the text books should be used.						
Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.						
Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literature-study-online.com, epg-pathshala, egyankosh.ac.in						

YEAR-2/SEMESTER-4

GENERIC ELECTIVE COURSE (GE) – FINANCE FOR NON-FINANCE EXECUTIVES						
No. of Hours-60						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE						
Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the Course (if any)
		Lecture	Tutorial	Practical/Practice		
GE: FINANCE FOR NON-FINANCE EXECUTIVES	4	4	0	0	10+2	Nil
Course: GE 4.1			Course Title: FINANCE FOR NON-FINANCE EXECUTIVES			
Max. Marks: As per Univ. rules			Min. Passing Marks: As per Univ. rules			
<p>Course Outcomes: After studying this course, the students will be able to:</p> <ul style="list-style-type: none"> • To provide adequate knowledge to the students to familiarize non-finance executives with the essential of finance and investment. • Understanding investment Environment and concept of Return and Risk. • Understand Bond Valuation & role of Credit Rating agencies. • Examine Equity analysis approaches. • Develop insights in to two securities portfolio using Harry Markowitz model and understand CAPM. • Familiarize with Investors protection Framework. 						
Unit	Topic				No. of Hours	
Unit I	Introduction: Meaning and Importance of Finance. Time Value of money (Compounding & Discounting), Risk & Return. Alternative investment options, Sources of Long-term financing and short-term financing.				12	
Unit II	Financial Analysis and Capital Budgeting: Types of Financial Statements- Income Statement, Balance Sheet, Ratio Analysis: Meaning, Significance and Limitations. Current Ratio, Quick Ratio, Absolute Liquidity Ratio, Debt-Equity Ratio, Interest Coverage Ratio, Inventory Turnover Ratio, Debtors Turnover Ratio, Average Collection Period, Creditors Turnover Ratio, Average Payment Period, Return on Capital Employed, Earning Per Share, Dividend Per Share. Capital Budgeting Process, Capital Budgeting Techniques (Pay Back Period, Discounted payback period, NPV, IRR).				12	
Unit III	Cost of Capital and Capital Structure: Concept of Cost of Capital and Capital Structure: Cost of Debt Capital, Cost of Preference Share Capital, Equity Share Capital, Weighted Average Cost of Capital (WACC). Meaning of Leverage. Operating Leverage, Financial Leverage, Combined Leverage.				12	
Unit IV	Dividend Decision and Working Capital: Types of Dividends, Dividend policies and factors affecting dividend policies. Concept of Working Capital, its components and Factors affecting working capital requirements. Contemporary issues in Finance.				12	
Unit V	Valuation of Securities: Types of Risks and Returns. Concept of Valuation, Equity Valuation & Analysis, Bond Valuation & Analysis. Portfolio Analysis.				12	
<p>Recommended Readings:</p> <ul style="list-style-type: none"> • Bhargav, B, K, Finance for Non-Finance Managers. Jaiko Publishing House. • Chandra, P. Finance Sense: Finance for Non-Finance executives. Tata McGraw Hill. • Singh, Amit Kumar, 2024, Finance for everyone, Taxmann Publications • Gabriel Hawawini, Claude Viallet, Finance for Non-Finance Managers, Cengage Delmar Learning India Pvt Ltd. • Gene Siciliano, Finance for Nonfinancial Managers, (Briefcase Books Series), Tata McGraw Hill. • Tripathi, Vanita, Basic Financial Management” Taxmann Publication. <p>Note-Latest edition of the text books should be used.</p> <p>Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.</p> <p>Suggested equivalent online courses: On Swyam, Vidyamitra.inflibnet.ac.in, literature-study-online.com, epg-pathshala, egyptankosh.ac.in</p>						

YEAR-2/SEMESTER-4

GENERIC ELECTIVE COURSE (GE) – INTRODUCTION TO FOREIGN TRADE MANAGEMENT						
No. of Hours-60						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE						
Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the Course (if any)
		Lecture	Tutorial	Practical/Practice		
GE: INTRODUCTION TO EXPORT IMPORT MANAGEMENT	4	4	0	0	10+2	Nil
Course: GE 4.2			Course Title: INTRODUCTION TO FOREIGN TRADE MANAGEMENT			
Max. Marks: As per Univ. rules			Min. Passing Marks: As per Univ. rules			
Course Outcomes:						
<ul style="list-style-type: none"> India's external trade Comprehend the export promotional infrastructure in India and learn functions of export promotional organizations and also able to evaluate current Foreign Trade Policy of India 						
Unit	Topic					No. of Hours
Unit I	Introduction: Concept, Features and Importance of Foreign Trade; Types, Advantages and Limitations of Foreign Trade; Foreign Trade Vs. Home Trade; Problems Involved in Foreign Trade; Tariff and Non-Tariff Barriers; Trade Agreements; Important Classical and Modern Trade Theories.					12
Unit II	Foreign Exchange Management: Concept and Importance of Foreign Exchange; Determination of Foreign Exchange Rate-its Theories; Foreign Exchange Market-Functions and Means of Settlement of International Transactions; Types of Foreign Exchange Rates; Factors Influencing Foreign Exchange Rates; Foreign Exchange Control; Balance of Payments-Concept, Components and Importance of Balance of Payments.					12
Unit III	Foreign Trade Procedure and Documentation: Export Trade Procedure; Import Trade Procedure; Documents Involved in Export and Import Trade; Import and Export Duties; Custom Formalities; Organisation of Foreign Trade; Mercantile Agents in Foreign Trade; Export and Import Houses.					12
Unit IV	Credit and Financing of Foreign Trade: Need for and Importance of Financing of Foreign Trade; Kinds of Credit; Institutional Set-up for Financing of Foreign Trade in India; Modes of Payment under Foreign Trade; Risk Management in Foreign Trade and ECGC.					12
Unit V	India's Foreign Trade: Broad Features, Composition and Direction of India's Foreign Trade; Broad Features of Foreign Trade Policy; Organisational Set-up for Promotion of Foreign Trade; Export Assistance and Incentives; Government Agencies in Foreign Trade-STC, MMTC, etc.					12
Recommended Readings:						
<ul style="list-style-type: none"> Black and Sundram- International business Environment prentice hall New Delhi Sodersten-B.O. : International Economics Mac Millan London Tayeb, Monis H: The Global Business Environment-An introduction sage publication New Delhi Charles, W.L. Hill and Arun K. Jain, International Business- Themes and issues in the Modern Global Economy London: Routledge, Cherunilam, Francis, International Business: Text and cases, Prentice- Hall of India Ltd. Justin, Paul, International Business, Prentice-Hall of India Ltd 						
Latest edition of the text books should be used.						
Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.						
Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literature-study-online.com, epg-pathshala, egyankosh.ac.in						

YEAR-3/SEMESTER-5

GENERIC ELECTIVE COURSE (GE) – ORGANISATION BEHAVIOR						
No. of Hours-60						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE						
Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the Course (if any)
		Lecture	Tutorial	Practical/Practice		
GE: ORGANISATION BEHAVIOR	4	4	0	0	10+2	Nil
Course: GE 5.1			Course Title: ORGANISATION BEHAVIOR			
Max. Marks: As per Univ. rules			Min. Passing Marks: As per Univ. rules			
Course Outcomes:						
<p>After studying this course, the students will be able to:</p> <ul style="list-style-type: none"> Analyze the behavior of individuals and groups in organizations in terms of the key factors that influence organization behavior. Critically evaluate the potential effects of important developments in the external environment on organizational behavior. Analyze organizational behavioral issues in the context of organizational behavior theories, models, and concepts. Manage conflict in organizational context and deal with stress. Demonstrate how the organizational behavior can integrate in understanding the motivation behind behavior of people in the organization. 						
Unit	Topic				No. of Hours	
Unit I	Organizational Behaviour: Concept and Approaches of OB, Influence of Socio-cultural environment of human behaviour, Models of Individual Behaviour, Personality, Perception, Learning, Motivation.				12	
Unit II	Inter Personal and Group Behaviour: Interpersonal Behaviour, Individual Difference nature, Types and Causes, Group Dynamics-Formal & Informal Groups, Group Cohesiveness.				12	
Unit III	Problems of Human Relations: Conflict-Types & Causes, Conflict Management, Employee Grievance Handling Discipline, Counseling.				12	
Unit IV	Communication: Concept, Types, Process & Importance of Communication.				12	
Unit V	Organisational Development & Change: OD-Concept, Process & Techniques, Organisational Change-Need, Process, Resistance to Change, Overcoming Resistance to Change.				12	
Recommended Readings:						
<ul style="list-style-type: none"> Luthans, Fred "Organisational Behaviour" IRWIN McGraw-Hill, 1998 Robbins, Stephen P. "Organisational Behaviour" Prentice Hall of India, 1998. Singh Y.P., & Pradeep Kumar, Organisational Behaviour, Cyber Tech. Delhi. Aquinas P.G., Organisational Behaviour, Excel Books, Delhi. Ashwathappa K., Organisational Behaviour, Himalaya Publishing House. 						
Note-Latest edition of the text books should be used.						
Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.						
Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literature-study-online.com, epg-pathshala, egyptankosh.ac.in						

YEAR-3/SEMESTER-5

GENERIC ELECTIVE COURSE (GE) – E-BANKING						
No. of Hours-60						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE						
Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the Course (if any)
		Lecture	Tutorial	Practical/Practice		
GE: E-BANKING	4	4	0	0	10+2	Nil
Course: GE 5.2			Course Title: E-BANKING			
Max. Marks: As per Univ. rules			Min. Passing Marks: As per Univ. rules			
Course Outcomes:						
After studying this course, the students will be able to:						
<ul style="list-style-type: none"> • Evaluate the importance of E-Banking. • Understand banking as core business function and basic principles of E-Banking & its products. • Capture dynamic realities of financial inclusion while emphasizing on various aspects of e-banking, prospecting and casa acquisition, complaint resolution. 						
Unit	Topic					No. of Hours
Unit I	Introduction: Concept and definition of E- Banking, nature and scope of E- Banking, E-Banking components, E-Banking: Indian perspectives, traditional banking internet banking portals, challenges in E-Banking, Online banking and its benefits.					10
Unit II	E-Banking System: Mobile Banking Internet Banking, Secure, Hypertext, Transfer Protocol (SHTTP). Online delivery of financial products: Secure electronic Transaction (SET); Indian Payment Models.					15
Unit III	E-Banking Risks: Infrastructure problem; Lack of Skilled Manpower; Legal Framework, Socio Cultural Aspects; Money Laundering; Banking Frauds.					15
Unit IV	Electronic Payment System: RTGS, Electronic Fund Transfer, Electronic Money; ATM; Credit Card; Smart Cards. Electronic Payment Systems: E-Banking and digital signatures.					10
Unit V	Evaluation of E-Banking System: Advantages of E-Banking system, Limitations of E-Banking, Pre-requisites of E-Banking Future of E-Banking					10
Recommended Readings:						
<ul style="list-style-type: none"> • Agrawal Kamlesh, N.: Internet Banking, Mac-Millan India Ltd. New Delhi. • Armor, Daniel.: E-Business Evolution, The Living and Working in an Interconnected World; Prentice Hall, US. • E-Banking : Indian Banking Association, India. • Kenneth C. Laudon and Carlo Guercio Traver, <i>E-Commerce</i>, Pearson Education. • Bhaskar Bharat, <i>Electronic Commerce: Framework, Technology and Application</i>, McGraw Hill Education • Joseph PT, <i>E-Commerce: An Indian Perspective</i>, PHI Learning • Bajaj KK and Debjani Nag, <i>E-commerce</i>, McGraw Hill Education • Chhabra TN, <i>E-Commerce</i>, Dhanpat Rai & Co. • Madan Sushila, <i>E-Commerce</i>, Taxmann 						
Note-Latest edition of the text books should be used.						
Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.						
Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literature-study-online.com, epg-pathshala, egyptankosh.ac.in						

YEAR-3/SEMESTER-6

GENERIC ELECTIVE COURSE (GE) – CORPORATE SOCIAL RESPONSIBILITY						
No. of Hours-60						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE						
Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the Course (if any)
		Lecture	Tutorial	Practical/Practice		
GE: CORPORATE SOCIAL RESPONSIBILITY	4	4	0	0	10+2	Nil
Course: GE 6.1			Course Title: CORPORATE SOCIAL RESPONSIBILITY			
Max. Marks: As per Univ. rules			Min. Passing Marks: As per Univ. rules			
Course Outcomes:						
After studying this course, the students will be able to: <ul style="list-style-type: none"> • Examine the scope and complexity of CSR. • Demonstrate a multi-stakeholder perspective in viewing CSR activities. • Examine the vision and mission of the corporation for society at large. • Analyze the impact of CSR on Corporate culture. 						
Unit	Topic					No. of Hours
Unit I	Introduction: Meaning and Definition of CSR, Factors affecting the growth of CSR Reasons for Social Responsibility CSR activities – Nature, types, impact on development programme corporate responsibility towards various group of stakeholders.					12
Unit II	CSR - Legislation in India and the world: Provision for Corporate Social Responsibility in Companies Act2013 –Section 135 Scope for CSR Activities under Schedule VII					12
Unit III	Corporate Governance: Introduction, Historical Background Factors behind the origin of Corporate Governance Important issues and Need of Corporate Governance SEBI Code of Corporate Governance Corporate Governance in India.					12
Unit IV	Current Trends & Opportunities in CSR: Current Trends and Opportunities in CSR. CSR as Strategic business tool for sustainable development. Review of successful corporate initiatives and challenges of CSR					12
Unit V	Case Studies: Indian Organizations					12
Recommended Readings:						
<ul style="list-style-type: none"> • Ankur Srivastava, Shruti Srivastava, Law & Practice Relating To Corporate Social Responsibility, Taxmann Publication Pvt Ltd., New Delhi. • Kloppers, H. & Kloppers, E. (2018) Identifying Commonalities in CSR Definitions: Some Perspectives. In Kiyomet Tunka, C &Roshima, S. (Eds.) Sustainability and Social Responsibility of Accountability Reporting systems (pp. 229-243). Springer. • Rajesh S. Kadakia, Corporate Social Responsibility Law & Practice, Taxmann Publication Pvt Ltd., New Delhi. • Porter and Kramer (2006). Strategy and Society. The link between competitive advantageand corporate social responsibility. Harvard Business Review. • Porter and Kramer (2011). Creating Shared Value. Harvard Business Review • Reidenbach and Robin (1991). A conceptual model of corporate moral development. Journal of Business Ethics (10), 273—284 						
Note-Latest edition of the text books should be used.						
Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.						
Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literature-study-online.com, epg-pathshala, egyptankosh.ac.in						

YEAR-3/SEMESTER-6

GENERIC ELECTIVE COURSE (GE) – E-FILING OF INCOME TAX RETURNS						
No. of Hours-60						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE						
Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the Course (if any)
		Lecture	Tutorial	Practical/Practice		
GE: E-FILING OF INCOME TAX RETURNS	4	4	0	0	10+2	Nil
Course: GE 6.2			Course Title: E-FILING OF INCOME TAX RETURNS			
Max. Marks: As per Univ. rules			Min. Passing Marks: As per Univ. rules			
Course Outcomes:						
<p>After studying this course, the students will be able to:</p> <ul style="list-style-type: none"> • Understand the conceptual framework of E-Filing. • Get familiarity with E- Filing of different ITRs • Able to Make tax plan for individual. • Able to File E-TDS Return. 						
Unit	Topic					No. of Hours
Unit I	Conceptual Framework- E-Return Filing- Meaning, Difference between E-filing and Regular Filing of Returns, Benefits & Limitations of E-filing, Types & Process of E-filing, Relevant Notifications, E-Registration & E-Verification of ITR					8
Unit II	Introduction to Income Tax: Basic terminology, Types of assesses, income taxable under different heads, Basics of computation of total income and tax liability, Deductions available from gross total income, Application for PAN card, Due date of filing of income tax return					15
Unit III	Preparation and filling of various ITRs					15
Unit IV	E-TDS & E-TCS- Introduction, Information Technology and Tax Administration, TAN, TIN, Basic Provisions of E-TDS & E-TCS, Form 26AS: Meaning, Importance, Steps to download Form 26AS					12
Unit V	E-Filing of TDS Returns- Introduction, Provision Regarding Returns of TDS, Types of Forms for Filing TDS Return, Exemption from TDS-form 13, 15G, 15H, Practice Workshop on E-filing of TDS Return					10
Recommended Readings:						
<ul style="list-style-type: none"> • Singhania, V. K: Direct Tax Planning and Management, Taxman, N.Delhi • Singhania V. K: Direct Taxes Laws and Practices, Taxman, N. Delhi • Mehrotra HC: Direct Tax Planning • Bhagavath Prasad: Direct Tax Law and Practice 						
Note-Latest edition of the text books should be used.						
Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.						
Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literature-study-online.com, epg-pathshala, egyptankosh.ac.in						