

About the programme

The Bachelor of Commerce (B.Com.) Open and Distance Learning (ODL) programme offered by Chhatrapati Shahu Ji Maharaj University, Kanpur allowing students to study remotely without the need to attend traditional in-person classes. These programmes are often designed to accommodate the needs of working professionals or individuals who are unable to commit to a full-time, on-campus program due to various reasons such as job commitments, family responsibilities, or geographical constraints. CSJM University, a category-1 and NAAC A++ university is offering those students a best and easy path to develop their skills. The university has experienced faculty members, excellent Library, and other modern facilities to provide a proper learning environment to the students. This programme is very well received by the industry. This is a 3 years of 6 semester programme. This programme is designed to provide a strong practical understanding of the principles and theories necessary to succeed in businesses and focuses on imparting to students the ability to demonstrate leadership, understand human relationships, and problem-solving abilities essential for success in any business endeavor.

Vision of the University

To enlighten and empower humanity by nurturing future leaders and change agents for universal development and societal transformation.

Mission of the University

To work towards sustainable excellence in global standards of academia, technology-centric learning, robust research ecosystem, institutional distinctiveness and harmonious social diversity.

I. Mission & Objective of B.COM. Programme:

1. Mission Statement:

To provide a comprehensive and innovative B.COM. programs aim to prepare students for success in the business world by equipping them with relevant knowledge, skills, and competencies. The mission is to foster not only academic growth but also personal and professional development. This may include opportunities for internships, industry partnerships, and career services support.

2. Programme Objectives:

1. Accessibility: To provide access to high-quality business education to individuals who are unable to attend traditional on-campus programs due to geographical constraints, work commitments, or personal circumstances.

2. Flexibility: To offer flexible scheduling options that accommodate the diverse needs of

distance learners, allowing them to balance their studies with work, family, and other responsibilities.

3. Engagement:To foster active engagement and ODL elaboration among students, instructors, and course content through the effective use of Open and Distance Learning (ODL) technologies, discussion forums, virtual classrooms, and interactive multimedia resources.

4. Skill Development:To develop students' analytical, critical thinking, problem-solving, communication, and teamwork skills, which are essential for success in the business world.

5. TECHNOLOGIES Proficiency:To enhance students' proficiency in using digital to ODLs and technologies for business applications, including but not limited to Open and Distance Learning (ODL) platforms, data analysis software, and communication to ODLs.

6. Global Perspective:To provide students with a global perspective on business by exploring international markets, cultures, and economic systems, and understanding the implications of globalization on business operations.

7. Career Readiness:To prepare students for entry-level positions in various sectors of the business world or for further education at the graduate level, by offering career development resources, internships, and networking opportunities.

8. Continuous Improvement:To continuously evaluate and improve the program based on feedback from students, instructors, employers, and industry trends, ensuring that it remains relevant and effective in meeting the needs of learners and the demands of the business environment.

Program Outcomes (POs) for a Bachelor of Commerce (B.Com) program typically focus on the skills, knowledge, and abilities students are expected to acquire by the time they graduate.

1. Understanding of Business Concepts: Graduates should demonstrate a comprehensive understanding of fundamental business concepts such as accounting, finance, marketing, management, and economics.

2. Analytical and Critical Thinking Skills: Graduates should possess the ability to analyze complex business situations, evaluate alternatives, and make informed decisions using critical thinking skills.

3. Communication Skills: Graduates should be proficient in written and oral communication, able to effectively convey ideas, information, and recommendations to various stakeholders in a business context.

4. Quantitative Skills: Graduates should have a strong foundation in quantitative methods

and be able to apply mathematical and statistical techniques to solve business problems and interpret data.

5. Ethical and Social Responsibility: Graduates should understand the ethical implications of business decisions and demonstrate a commitment to socially responsible business practices.

6. Global Perspective: Graduates should be aware of the global business environment and understand how cultural, political, and economic factors influence business operations and strategies.

7. Technology Proficiency: Graduates should be proficient in using technology and business software applications relevant to their field, such as accounting software, data analytics tools, and enterprise resource planning (ERP) systems.

8. Teamwork and Collaboration: Graduates should be able to work effectively as part of a team, demonstrating the ability to collaborate with others, resolve conflicts, and achieve common goals.

9. Entrepreneurial Mindset: Graduates should possess an entrepreneurial mindset, with the ability to identify opportunities, take initiative, and innovate within a business context.

10. Lifelong Learning and Professional Development: Graduates should recognize the importance of continuous learning and professional development, demonstrating the ability to adapt to changing business environments and pursue further education or certifications as needed.

These outcomes collectively prepare B.Com graduates for diverse career paths in fields such as accounting, finance, marketing, human resources, and management, as well as for advanced studies in business or related disciplines.

II. Relevance of B.COM. Programme in

ChhatrapatiShahuJiMaharajUniversityKanpur'sMissionandObjectives:

Bachelor of Commerce (B.COM.) program with the mission and objectives of ChhatrapatiShahuJiMaharaj University, Kanpur, it's essential to consider how the program contributes to the university's overarching goals and values. Here's how the relevance of a B.COM. program could be articulated in relation to the mission and objectives of the university:

1. Promoting Access to Education: B.COM. program can play a vital role in reaching a diverse student population by offering flexible learning options, including distance and online education. This ensures that aspiring business professionals from different backgrounds and locations can access quality education.

2. Preparing Students for Careers and Leadership: B.COM. program can fulfill this objective by equipping students with essential business knowledge, skills, and competencies

through a well-rounded curriculum, internships, industry partnerships, and career development resources.

3. Emphasizing Research: B.COM. program can encourage faculty and student research projects that contribute to the advancement of knowledge in business-related fields. This fosters a culture of inquiry, critical thinking, and intellectual curiosity among students and faculty members.

B.COM. program with the mission and objectives of Chhatrapati Shahu Ji Maharaj University, Kanpur, it not only enhances the relevance and effectiveness of the program but also strengthens the overall impact of the university in serving its stakeholders and society at large.

III. Nature of prospective target group of learners:

The prospective target group of learners for a Bachelor of Commerce (B.COM.) program can vary depending on factors such as the program's focus, delivery mode, and institutional context. However, there are several common characteristics and attributes that are often associated with the typical demographic profile of B.COM. students:

1. Secondary Education Graduates: Many B.COM. programs attract students who have recently completed secondary education and are seeking to pursue undergraduate studies in business. These students often have a strong academic background and are motivated to obtain a degree that will prepare them for a career in business or related fields.

2. Career Aspirations: Prospective B.COM. students typically have a keen interest in pursuing careers in business, management, finance, marketing, entrepreneurship, or other related areas. They may have specific career goals in mind, such as starting their own business, climbing the corporate ladder, or working in a specialized field within the business sector.

3. Motivated and Ambitious: B.COM. students are often characterized by their ambition, motivation, and drive to succeed. They are willing to put in the effort required to excel academically and take advantage of opportunities for professional development and networking.

4. Diverse Backgrounds: B.COM. programs often attract students from diverse cultural, ethnic, and socioeconomic backgrounds. This diversity enriches the learning environment and provides students with opportunities to interact with peers from different perspectives and experiences.

5. Entrepreneurial Spirit: Some prospective B.COM. students may have an entrepreneurial spirit and aspirations to start their own businesses or ventures. They are interested in learning

about business concepts, strategies, and practices that will help them succeed as entrepreneurs.

IV. Appropriateness of program to be conducted in Open and Distance Learning (ODL) mode to acquire specific skills and competence:

Conducting a Bachelor of Commerce (B.COM.) program in Open and Distance Learning (ODL) mode can be highly appropriate for acquiring specific skills and competencies, particularly for learners who require flexibility, accessibility, and personalized learning experiences. Here's why the ODL mode can be beneficial for acquiring skills and competence in a B.COM. program:

1. Flexibility: ODL programs offer learners the flexibility to study at their own pace and convenience. This flexibility is particularly valuable for individuals who may have work commitments, family responsibilities, or other constraints that make attending traditional on-campus classes challenging. As a result, learners can balance their studies with other commitments, allowing them to acquire skills and competence in a B.COM. program without disrupting their personal or professional lives.

2. Accessibility: ODL programs make education more accessible to a broader range of learners, including those who are geographically located or unable to attend traditional on-campus classes due to mobility issues or other barriers. By removing geographical constraints, ODL programs enable learners from diverse backgrounds and locations to participate in a B.COM. program and acquire the skills and competence needed for success in the business world.

3. Personalized Learning: Learners can access a variety of resources, including multimedia content, online lectures, discussion forums, and interactive simulations, tailored to their individual learning styles and preferences. This personalized approach can enhance engagement, comprehension, and retention of key concepts and skills in the B.COM. program.

4. Self-Directed Learning Skills: ODL programs promote the development of self-directed learning skills, including time management, organization, and self-motivation. Learners in a B.COM. program conducted in ODL mode take greater responsibility for their learning journey, setting goals, managing their study schedules, and seeking out resources to enhance their skills and competence. These self-directed learning skills are highly valuable in the dynamic and rapidly changing business environment.

5. Cost Effectiveness: ODL programs often offer cost-effective alternatives to traditional on-campus education, as they eliminate the need for expenses such as commuting,

accommodation, and campus facilities. This affordability makes acquiring skills and competence in a B.COM. program more accessible to learners from diverse socioeconomic backgrounds, thereby promoting inclusivity and equity in education.

Overall, conducting a B.COM. program in Open and Distance Learning (ODL) mode can be highly appropriate for acquiring specific skills and competencies, offering flexibility, accessibility, personalized learning experiences, self-directed learning skills, and cost-effectiveness. These advantages make ODL programs an attractive option for learners seeking to acquire business knowledge and skills while balancing their personal and professional commitments.

V. Instructional Design of Open and Distance Learning (ODL) mode to acquire specific skills and competence:

A. Curriculum Design:

The curriculum of the B.COM. program, designed with the help of industry expertise, Bloom's taxonomy and faculty knowledge, provides students with a comprehensive and up-to-date education in the field of business administration. By incorporating the latest industry knowledge and trends, the curriculum ensures that students are prepared for the demands of the modern business world. Bloom's Taxonomy is used to build learning objectives that focus on developing higher order thinking skills, such as critical analysis, problem solving, and evaluation, which helps students gain a deeper understanding of business concepts. The expertise and subject knowledge of faculty adds depth and breadth to the curriculum, providing students with the tools they need to succeed in their future careers. With a strong emphasis on practical learning and real-world applications, the curriculum of the B.COM. equips students with the skills and knowledge needed to succeed in today's competitive business environment.

Year	Sem.	Course Code	Paper Title	Theory/Practical	Credits
I	I	C010101TODL	Business Organisation	Theory	6
		C010102TODL	Business Statistics	Theory	6
		C010103TODL	Business Communication	Theory	6
		C010104TODL	Introduction to Computer Application	Theory	6
		Z010101TODL	Food, Nutrition & Hygiene	Theory	
		VOC101TODL	Office Automation Using MS Office-I	Theory	3
1	II	C010201TODL	Business Management	Theory	6
		C010202TODL	Financial Accounting	Theory	4
		C010204TODL	Essentials of E-Commerce	Theory	6
		C010205TODL	Business Economics	Theory	6

		Z020201TODL	First Aid & Health	Theory	
		VOC201TODL	Office Automation Using MS Office -II	Theory	3
2	III	C010301TODL	CompanyLaw	Theory	6
		C010302TODL	Cost Accounting	Theory	6
		C010303TODL	BusinessRegulatoryFramework	Theory	6
		C010304TODL	InventoryManagement	Theory	6
		Z030301TODL	Human Values & Environment Studies	Theory	
		VOC301TODL	Office Automation Using MS Office - III	Theory	3
2	IV	C010401TODL	IncomeTax Lawand Accounts	Theory	6
		C010402TODL	Fundamentals of Marketing	Theory	4
		C010404TODL	Fundamentals of Entrepreneurship	Theory	6
		C010405TODL	Tourism and Travel Management	Theory	6
		Z040401TODL	Physical Education & Yoga	Theory	
		VOC401TODL	Office Automation Using MS Office - IV	Theory	3
3	V	C010501TODL	CorporateAccounting	Theory	5
		C010502TODL	Goods and Services Tax	Theory	5
		C010503TODL	Business Finance	Theory	5
		C010504TODL	Principles and Practices of Insurance	Theory	5
		C010505TODL	Monetary Theory and Banking in India	Theory	5
3	VI	C010601TODL	Accounting for Managers	Theory	5
		C010602TODL	Auditing	Theory	5
		C010603TODL	Comprehensive Viva	Viva	5
		C010604TODL	Financial Institutions and Market	Theory	5
		C010605TODL	Human Resource Management	Theory	5
		C010606TODL	Business Ethics and Corporate Governance	Theory	5

A. Detailed Syllabus-Annexure-1

B. Duration of the Programme: 03 years; divided into 06 semesters.

C. Faculty and Support Staff requirement:

Academic Staff

1-Programme Coordinator, 1-Course Coordinator, 1-Course Mentor per batch of 50 students

D. Instructional Delivery mechanisms & Identification of Media

The methodology of instruction in this course will be different from that of the other conventional (regular / physical) courses run in the University. A student-centric and student-convenient approach is required in the online courses. This is also important because learning/instruction is imparted through print and/or audio-visual media rather than face-to-face communication.

E. Self-learning materials (SLM) should be developed in print media.

- a. Self-Learning Materials (SLM), in print media, shall be developed.
- b. SLM would be self-explanatory, self-contained, self-directed, self-motivating and self-evaluating.
- c. There shall be a description of the credit value of each module or unit in the course.
- d. There shall be clear guidelines on academic integrity and netiquette (internet etiquette) expectations regarding activities, discussions and plagiarism.
- e. The level and style of presentation and language should be simple and appropriate to facilitate learning.
- f. The content must be interactive with the appropriate use of graphics, animations simulations, etc. to keep students interested.

F. Student support service systems

The main goal of student support service systems is to promote independent or independent study. Study among distance learners in the absence of regular face-to-face teaching. All the time Educational support will be provided to students. Support will be available all the time in the following areas:

- Information, tips and advice about the programme.
- Advice before admission, during admission, and after admission.
- Introduction for new students.
- Provide academic advising schedules and practice schedules.
- Evaluate students and exchange feedback.
- Support with other academic and administrative inquiries such as registration and examination Rating, comments, etc.

VI. Procedure for Admissions, Curriculum Transaction and Evaluation

The purpose of online education is to provide flexible learning opportunities to students to attain qualification, wherever learners are not able to attend the regular classroom teaching.

A. Procedure for Admission

10+2 from recognized board or equivalent qualification as recognized by Association of Indian Universities (AIU) or other competent body in any discipline.

B. Curriculum Transaction and Evaluation

The marking is divided into two parts:

- A. For continuous internal assessment (CIA) through projects and assignment writings, and
- B. For end semester evaluation through offline examination.

VII. Library Resources:

Online Study Material and its availability is one most identified concern for the students to have access to online course material and resources.

VIII. Cost estimate of the program and the provisions

Suggested Fee for B.COM. program is as per the CSJM University norms.

IX. Quality Assurance Mechanism and Programme Learning Outcomes:

A. Quality Assurance Mechanism:

The online and distance B.COM.

program is agreed to the latest pedagogies and prepares you for many contours your professional life might take.

The key points which make our offered program much better in terms of evaluation criteria:

- I. The program is being offered by NAACA++ ranked Chhatrapati Shahu Ji Maharaj University, Kanpur.
- II. Highly qualified faculty who bring professional experience into the classroom.
- III. Relevant courses those are immediately applicable to the workplace.
- IV. Dedicated student support services.
- V. Flexible way to learn.

B. Programme Learning Outcomes:

1. Graduates of this degree will be able to demonstrate their skills in Business Communication, Business Statistics, Marketing Management, Finance, Organizational Behaviour, Human Resource Management, International Business, Business Analytics etc.
2. The Curricular and Extra-curricular activities are designed in a way to ensure that the students receive a holistic understanding of managing business across globe through the curriculum.
3. Graduates of this degree will be able to take critical decisions in the organization they are associated or in their own venture.

Annexure-1

B.COM.
Syllabus
Open and Distance
Learning (ODL)
Programme

Programme:B.Com.	Year:First	Semester: First
Subject:Commerce		
CourseCode: 010101TODL	CourseTitle:BusinessOrganization	

Courseoutcomes:

Aftercompletingthiscourseastudentwillhave:

- ✓ AbilitytounderstandtheconceptofBusinessOrganisationalongwiththebasiclaws andnormsofBusinessOrganisation.
- ✓ AbilitytounderstandtheterminologiesassociatedwiththefieldofBusinessOrga nisation alongwith their relevance.
- ✓ AbilitytoidentifytheappropriatetypesandfunctioningofBusinessOrga nisation forsolving differentproblems.
- ✓ AbilitytoapplybasicBusinessOrganisationprinciplestosolvebusinessandindust ryrelatedproblems.
- ✓ AbilitytounderstandtheconceptofSoleProprietorship,PartnershipandJointStock Companyetc.

Credits:6	CoreCompulsory/Elective: Compulsory
Max.Marks:25+75	Min.PassingMarks:10+25

Blocks	Units
Block I Introduction to Business	Unit I-Business:Concept Unit II-ClassificationofBusinessActivities. Unit-III- EvolutionofBusinessOrganisation. Unit—IV- ModernBusinessandtheir Characteristics.
Block II Forms of Business	Unit I- Promotion of Business Unit II-Forms of Business Organisation Unit III-DifferencebetweenPrivateandPublic Company Unit IV-ConceptofOnePersonCompany.
Block III PlantLocati on and Layout	Unit I-PlantLocation Unit II-PlantLayout Unit III-Size of BusinessUnit Unit IV-Optimum Size

Block IV Business Combination	Unit I-Business Combination Unit II-Forms and Kinds of Business Unit III-Combination Unit IV-Difference between Rationalisation and Nationalisation.
Suggested Readings: 1. Gupta, C.B., "Business Organisation", Mayur Publication, (2014). 2. Singh, B.P., Chhabra, T.N., "An Introduction to Business Organisation & Management", Kitab Mahal, (2014). 3. Sherlekar, S.A. & Sherlekar, V.S, "Modern Business Organization & Management Systems Approach Mumbai", Himalaya Publishing House, (2000). 4. Bhusan Y.K., "Business Organization", Sultan Chand & Sons. 5. Prakash, Jagdish, "Business Organization and Management", Kitab Mahal Publishers (Hindi and English) Note: Latest edition of the textbooks should be used.	
This course can be opted as an elective by the students of following subjects: Open for all	
Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:	

Programme:B.Com.	Year:First	Semester: First
Subject:Commerce		
CourseCode:C010102TODL	CourseTitle:BusinessStatistics	
Courseoutcomes:Thepurposeofthispaperisto inculcateand analyticalabilityamongthestu dents.		
Credits:6		CoreCompulsory/Elective: Compulsory
Max.Marks:25+75		Min.PassingMarks:10+25
Blocks	Units	
Block I Introduction to Statistics	Unit I-IndianStatistics Unit II-Introduction to Statistics Unit III-Collection of Data Unit IV-TabulationofData	
Block II Measures of Central Tendency	Unit I-Measures of Central Tendency Unit II-Dispersion Unit III-Co-efficient of Variation and Variance Unit IV-Test of SkewnessandDispersion,	
Block III Correlation	Unit I-Correlation Unit II- Methods-ScatterDiagram, Unit III-KarlPearson's Coefficient of Correlation, Unit IV-Spearman's RankCoefficientof Correlation.	
Block IV IndexNumber Interpolation And Extrapolation	Unit I-IndexNumber Unit II-Consumer Price Index Number, Unit III-Analysis of Time Series Unit IV-Interpolation and Extrapolation	
SuggestedReadings:		
1. Heinz,Kohler:StatisticsforBusiness&Economics,HarperCollins;		
2. Gupta,S.C.FundamentalofStatistics,HimalayaPublication.		
3. SharmaJ.K.,BusinessStatistics,PearsonEducation.		
4. Gupta S.P. & Gupta Archana, Elementary Statistics, (English and Hindi) SultanChand & Sons,NewDelhi.		
Note:Latesteditionofthetextbooks shouldbeused.		
This course can be opted as an elective by the students of following subjects:Openfor all		
SuggestedContinuousEvaluationMethods:ContinuousInternalEvaluationshallbe basedonallottedAssignmentandClassTests.Themarksshallbeasfollows:		

Programme:B.Com.	Year:First	Semester: First
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Subject: Commerce	
Course Code: C010103TODL	Course Title: Business Communication
Course outcomes: To acquire skills in reading, writing, comprehension and communication, and also to use electronic media for business communication.	
Credits: 6	Core Compulsory/Elective: Elective
Max. Marks: 25+75	Min. Passing Marks: 10+25
Blocks	Units
Block I Introduction Of Communication	Unit I -Introduction Process and Importance of Communication Unit II -Barriers to Communication Unit III -Role, effects and advantages of technology Unit IV -Strategic importance of e-communication.
Block II NON- Verbal Communication	Unit I -NON-Verbal Aspects of Communicating Unit II -Effective Listening Unit III -Interviewing skills Unit IV -Modern forms of communicating
Block III Business language	Unit I -Business language and presentation Unit II -Oral Presentation Unit III -Writing skills Unit IV -Office Correspondence
Block IV Report Writing	Unit I -Report Writing Unit II -Identify the steps of report writing Unit III -Determine the process of writing a report Unit IV -Diagrams and charts in writing report
Suggested Readings: 1. Lesikar, R.V. & Flatley, M.E.; Basic Business Communication Skills for Empowering the Internet Generation, Tata McGraw Hill Publishing Company Ltd. New Delhi. 2. Bovee, and Thill, Business Communication Today, Pearson Education 3. Shirley, Taylor, Communication for Business, Pearson Education 4. Locker and Kaczmarek, Business Communication: Building Critical Skills, TMH 5. Misra, A.K., Business Communication (Hindi), Sahitya Bhawan Publications Agra	
Note- Late edition of the text books should be used.	
This course can be opted as an elective by the students of following subjects: Open for all	
Suggested Continuous Evaluation Methods: Continuous Internal Evaluations shall be based on allotted Assignment and Class Tests. The marks shall be as follows:	

Programme:B.Com.	Year:First	Semester: First
Subject:Commerce		
CourseCode: C010104TODL	CourseTitle:IntroductiontoComputerApplication	
Courseoutcomes: Theobjectiveofthiscourseisto providebasicknowledgeof computer,DBMS,databaselanguageandwordprocessing.		
Credits:6		CoreCompulsory/Elective: Elective
Max.Marks:25+75		Min.PassingMarks:10+25
Blocks	Units	
Block I Introduction of Computer	Unit I- Introduction of Computer Unit II-Indian computing Environment Unit III-Generations of computer and computer languages; Unit IV-Disk Operating system and windows:	
Block II Data Base Management Systems	Unit I-Relevance of Data Base Management Systems Unit II-DBMS system Network, Unit III-Hierarchical and relational database, Unit IV-Application of DBMS systems.	
Block III Data Base Language	Unit I-Data Base Language Unit II-Data Hierarchy and Data file structure, Unit III- Programme development cycle Unit IV-Management of data,	
Block IV Word Processing	Unit I-Word processing Unit II-Role of word processing in creating of document, Unit III-Editing, formatting and printing document using tools such as spelling checks, Unit IV-Data Communication Networking- LAN& WANS.	
SuggestedReadings:		
1. Gill,N.S,“HandbookofComputerFundamentals”,KhannaPublishingHouse,Delhi 2. Shrivastava”FundamentalofComputer&InformationSystems”(WileyDreamtech) 3. LeonAandLeonM.,“IntroductiontoComputers”(Vikas,1stEdition). 4. R.S.Salaria,“ComputerFundamentals”,KhannaPublishingHouse,Delhi. 5. NortonP.,“IntroductiontoComputers”,(TATAMcGrawHill) 6. Leon“FundamentalsofInformationTechnology”,(Vikas) 7. Ravichandran,A.,“ComputersToday”,KhannaPublishingHouse,Delhi. 8. Sinha,P.K.,“ComputerFundamental”,BPBPublications(HindiandEnglish) 9. Laudon & Laudon, “Management Information System”Note- Latesteditionofthetextbooksshouldbeused.		

This course can be opted as an elective by the students of following subjects: Open for all
Suggested Continuous Evaluation Methods: Continuous Internal Evaluations shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

Programme:B.Com.	Year:First	Semester: Second
Subject:Commerce		
CourseCode: C010201TODL	CourseTitle:BusinessManagement	
Courseoutcomes: Aftercompletingthiscourseastudentwillhave: ✓ AbilitytounderstandtheconceptofBusinessManagementalongwiththebasiclaws andnormsofBusinessManagement. ✓ AbilitytounderstandtheterminologiesassociatedwiththefieldofBusinessManage ment and controlalong withtheirrelevance. ✓ AbilitytoidentifytheappropriatemethodandtechniquesofBusinessMan agement for solving differentproblems. ✓ AbilitytoapplybasicBusinessManagementprinciplestosolvebusinessandindust ryrelatedproblems. AbilitytounderstandtheconceptofPlanning,Organising,Direction,MotivationandControl etc.		
Credits:6		CoreCompulsory/Elective: Compulsory
Max.Marks:25+75		Min.PassingMarks:10+25
Blocks	Units	
Block I Introduction of Management	Unit I- Discuss the Management Practices in Indian “Vedas”. Unit II- Managerial Roles(Mintzberg); Unit III- Anoverviewoffunctionalareasof Management; Unit IV- Development of Management Thought	
Block II Planning Decision Making Organisation	Unit I- Planning Unit II-Decision Making Unit III-Organisation Unit IV-CentralizationandDecentralization.	

Block III Direction Communication	Unit I- Direction Unit II- Communication Unit III- Management of Change Unit IV- Resistance to Change
Block IV Controlling Motivation Leadership	Unit I- Controlling Unit II- Motivation Unit III- Financial and Non-Financial Incentives. Unit IV- Leadership

Suggested Readings:

1. Gupta, C.B., "Business Organisation", Mayur Publication, (2014).
2. Singh, B.P., Chhabra, T.N., "An Introduction to Business Organisation & Management", Kitab Mahal, (2014).
3. Sherlekar, S.A. and Sherlekar, V.S., "Modern Business Organization & Management Systems Approach Mumbai", Himalaya Publishing House, (2000).
4. Bhusan Y.K., "Business Organization", Sultan Chand & Sons, (1970).
5. Jagdish Prakash, "Business Organization and Management", Kitab Mahal publishers, (1997).
6. Agarwal K.K., "Business Organisation and Management".
7. Joshi, G.L., "Vyavasayik Sanghathan Evam Prabandha".
8. Prasad, Jagdish, "Vyavasayik Sanghathan Evam Prabandha".
9. Shukla, Sudhir, "Vyavasayik Sanghathan Evam Prabandha".
10. Shukla, Sudhir, "Management Concept & Principles".
11. Yadav, Pankaj, Business Management, Neel Kamal Prakashan, Delehi Note-

Latest edition of the textbooks should be used.

This course can be opted as an elective by the students of following subjects: Open for all

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

Programme:B.Com.	Year:First	Semester: Second
Subject:Commerce		
CourseCode: C010202TODL	CourseTitle:FinancialAccounting	
Courseoutcomes:Theobjectiveofthispaperistohelpstudentstoacquireconceptual knowledgeoffundamentalsofaccountingandtoimpartskillsforrecordingvariouskindsof businesstransactions.		
Credits:4		CoreCompulsory/Elective: Compulsory
Max.Marks:		Min.PassingMarks:
Blocks	Units	
Block I Introduction of Accounting	Unit I- Nature and scope of Accounting Unit II-ConceptsandConventions Unit III- AccountingMechanics:DoubleEntrySystem, Unit IV- Profit andLossA/c,BalanceSheet,	
Block II RoyaltyAccounts Hire Purchase Account InstallmentPayme ntSystem	Unit I- RoyaltyAccounts Unit II- Hire Purchase Account Unit III- InstallmentPaymentSystem Unit IV- Interestsuspenseaccount.	
Block III Branch Accounts Insurance Claim	Unit I- Branch Accounts Unit II- Classification ofBranches, Unit III- AccountingofBranchAccounts Unit IV- Computation of Insurance Claim	
Block IV InsolvencyAccount ts VoyageAccounts	Unit I- InsolvencyAccounts Unit II- CircumstancesofInsolvency Unit III- PreparationofStatementofAffairs Unit IV- VoyageAccounts	

Suggested Readings: 1. Jain & Naranag, "Advanced Accounts", Jain Book Agency, 18th Edition, Reprint (2014) 2. Jaisawal, K.S., Financial Accounting, (Both in Hindi & English Version), Vaibhav Laxmi Prakashan. (2010) 3. Gupta, R.L. & Radhaswamy, M., Financial Accounting: Sultan Chand and Sons. 4. Shukla, M.C., Grewal T.S. & Gupta, S.C., Advanced Accounts: S. Chand & Co. 5. Maheshwari S.N. & Maheshwari S.K., "A text book of Accounting for Management", Vikas Publication, 10th Edition (2013) 6. Shukla, S..M., Financial Accounting, Edition: 51st, Sahitya Bhawan Publications, 2017 7. Gupta, R. and Shukla, M.C., "Principles of Accountancy", S. Chand & Company Ltd., (2011) 8. Arulanandam, M.A. & Raman, K.S., "Advanced Accounting", Vikas Publishers, (2010).
9. Shukla, M.C., "Advanced Accounting", Sultan Chand & Sons, (2010) 10. Babu, Deepak, Financial Accounting, Navyug Sahitya Sadan, Agra Note- Latest edition of the textbooks should be used.
This course can be opted as an elective by the students of following subjects: Open for all
Suggested Continuous Evaluation Methods: Continuous Internal Evaluations shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

Programme:B.Com.	Year:First	Semester: Second
Subject:Commerce		
CourseCode: C010204TODL	CourseTitle:EssentialsofE-commerce	
Courseoutcomes:Thiscourseistofamiliarizethestudentwiththebasicsofecommerce andtocomprehenditspotential.		
Credits:6		CoreCompulsory/Elective: Elective
Max.Marks:25+75		Min.PassingMarks:10+25
Blocks	Units	
Block I InternetandCo mmerce	Unit IIInternetandCommerce Unit IIIIntroduction to e commerce Unit III Benefits of E-Commerce Unit IVLimitationofE-Commerce.	
Block II Application in B2C	Unit IApplication in B2C Unit IIProducts in B2C Unit IIIOnline Travel services Unit IVOnlineStockTrading	
Block III Applicationin B2B	Unit IApplicationinB2B Unit IIKeyTechnologies for B2B, Unit IIIBasic model in B2B Unit IVJustinTime Deliveryin B2B.	
Block IV Applications in Governance	Unit I E Government Unit II E Governance Unit III Concept Of Government-To-Business, Business-To-Government And Citizen To Government Unit IV E-Governance Models	
SuggestedReadings:		
1. PtJosephOfECommerceAreIndianPerspectivePhpLearningPrivateLimited 2. NidhiDhawan Introduction To E-Commerce International Book House PrivateLimited 3. AgarwalKamleshAndAndAgarwalDikshaBridgeToTheOnlineToAFrontNewDelhi India Macmillan India (Hindi andEnglish) 4. Manali-DanielleInternetAndInternetEngineeringTataMcgraw-Hill, New Delhi 5. Pandey- Concept Of E-Commerce, S.K. Kataria And Sons(Hindi and English)Note-Latest editionof thetextbooksshould beused.		
This course can be opted as an elective by the students of following subjects:Openfor all		
SuggestedContinuousEvaluationMethods:ContinuousInternalEvaluationshallbe basedonallottedAssignmentandClassTests.Themarksshallbeasfollows:		

Programme:B.Com.	Year:First	Semester: Second
Subject:Commerce		
CourseCode:C010205TODL	CourseTitle:BusinessEconomics	
Courseoutcomes:BusinessEconomicsobjectivethiscourseis meanttoacquaintthe studentswiththeprinciplesofBusinessEconomicsasareapplicablebusiness.		
Credits:6	CoreCompulsory/Elective: Elective	
Max.Marks:25+75	Min.PassingMarks:10+25	
Blocks	Units	
Block I Introduction Of Economics And Law Of Demand	Unit I FamousEconomist Unit II Business Economics, Unit III Law Of Demand Unit IV Cross,Elasticity	
Block II TheoryOfCost	Unit I TheoryOfCost Unit II TraditionalAndModernApproaches. Unit III LawOfVariableProportion Unit IV Return To Scale;	
Block III PerfectCompetition Monopoly	Unit I Conceptof SupplyCurve Unit II Monopoly Unit III Monopolistic Competition: Unit IV Price And Output	
Block IV BusinessCycle Theory	Unit I BusinessCycle: Unit II MarginalProductivityTheory Unit III TheoriesOfRent: Unit IV TheoriesOfInterest	
SuggestedReadings: 1.Geetika,“ManagerialEconomics”,McGraw-Hill Education2ndEd. 2. Thomas&Maurice,“ManagerialEconomics:ConceptsandApplications”(SIE),,McGrawHillEdu cation,9thEd 3. Ahuja,H.L,“ManagerialEconomics”,S.Chand,8thEd 4. Dwivedi,D.N.,“ManagerialEconomics”,VikasPublication,7thEd 5. Mithani,D.M.,“ManagerialEconomics-TheoryandApplications”,HimalayaPublications 6. Gupta,G,“ManagerialEconomics”,McGraw-HillEducation(India)PvtLimited 7. Seth, M.L., “Principles of Economics”, Lakshmi NarainAgrawal EducationalPublishers,Agra 8. Vaish&Sunderm,“PrinciplesofEconomics”,RatanPrakashanMandir 9. Jhingan,M.L.,“ManagerialEconomics-1E”,VrindaPub 10.Jhingan,M.L.,VyashthiArthashastra,VrindaPub11.Mishra,J.P.,VyashthiArthashastra Note- Latesteditionofthetextbooksshouldbeused.		
This course can be opted as an elective by the students of following subjects:Openfor all		
SuggestedContinuousEvaluationMethods:ContinuousInternalEvaluationshallbe basedonallottedAssignmentandClassTests.Themarksshallbeasfollows:		

Programme:B.Com.	Year:Second	Semester:Third
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Subject:Commerce	
CourseCode: C010301TODL	CourseTitle:CompanyLaw
Courseoutcomes:Theobjectiveofthiscourseistoprovidebasicknowledgeofthe provisionsoftheCompaniesAct2013alongwithrelevantcases.	
Credits:6	CoreCompulsory/Elective: Compulsory
Max.Marks:25+75	Min.PassingMarks:10+25
Blocks	Units
Block I Indian Companies Act 2013	Unit I Indian Companies Act 2013 Unit II Public Companies and Private Company's Unit III Formation, of Companies, Unit IV Memorandum Of Association; and Article Of Association; Prospectus.
Block II Shares	Unit I Shares Unit II Modes Of Acquiring Unit III Transfer And Transmission Unit IV Debentures
Block III Management	Unit I Directors, Managing Director, Whole Time Director Unit II Appointment, Unit III Duties Unit IV Company Meetings
Block IV Majority Powers And Minority Rights	Unit I Majority And Minority Rights Unit II Prevention Of Oppression And Management. Unit III Mismanagement, Unit IV Appointment Of Official Liquidator And Duties.
Suggested Readings: 1. Kapoor GK A Dhamija Sanjay Company Law Comprehensive Textbook On Companies Act 2013 Taxmann Publication 2. Singh Avtar Company Law Delhi India Eastern Book Company Bharat Law House 3. Gupta Company Adhiniyam Sahitya Bhawan Publication (Hindi and English) 4. Maheshwari SN And SK Maheshwari A Manual Of Business Law 2nd Edition Himalaya Publishing House Note-Latest edition of the textbooks should be used.	
This course can be opted as an elective by the students of following subjects: Open for all	
Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:	

Programme:B.Com.	Year:Second	Semester:Third
Subject:Commerce		
CourseCode: C010302TODL	CourseTitle:CostAccounting	
Courseoutcomes:Thiscourseexposesthestudentstothebasicconceptsandthetoolsusedin costaccounting.		
Credits:6		CoreCompulsory/Elective: Compulsory
Max.Marks:25+75		Min.PassingMarks:10+25
Blocks	Units	
Block I Introduction ofCostAccounti ng	Unit I Introduction:ofCostAccounting, Unit III Installation ofCostingSystem, Unit III Material Unit IV MethodsofPricingMaterial	
Block II Labour Cost MachineHourR ate	Unit I Labour: Unit II Methods of Wage Payment Unit III ApportionmentandAbsorptionofOverheads, Unit IV MachineHourRate.	
Block III UnitOutputCos ting ReconciliationS tatement	Unit I UnitOutputCosting Unit II PreparationofCostSheet; Unit III TenderPrice. Unit IV Preparation ofReconciliationStatement	
Block IV Process Costing Contract	Unit I ProcessCosting Unit II TreatmentofJointProductandBy-product Unit III Preparation of Contract Account, Unit IV Completed and UncompletedContracts;.	
SuggestedReadings: 1. JainS.P.andNarang K.L:CostAccounting;KalyaniNewDelhi. 2. MaheshwariS.N:AdvancedProblemsandSolutionsinCostAccounting;SultanChand,N ewDelhi.(Hindiand English) 3. TulsianP.C;PracticalCosting;Vikas,NewDelhi. 4. GargA.K.;CostAccounting:AnAnalyticalStudy,SwatiPublication,Meerut. 5. Horngren, Charles, Foster and Datar: Cost Accounting - A Managerial Emphasis;Prentice-Hall of India,NewDelhi. Note-Latesteditionofthetextbooksshouldbeused.		
This course can be opted as an elective by the students of following subjects:Openfor all		
SuggestedContinuousEvaluationMethods:ContinuousInternalEvaluationshallbe basedonallottedAssignmentandClassTests.Themarksshallbeasfollows:		

Programme:B.Com.	Year:Second	Semester:Third
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Subject:Commerce	
CourseCode:C010303TODL	CourseTitle:BusinessRegulatoryFramework
Courseoutcomes:TheobjectiveofthiscourseistoprovideabriefideaabouttheframeworkofIndianContractAct,1872andSaleofGoodsAct,1930.	
Credits:6	CoreCompulsory/Elective: Elective
Max.Marks:25+75	Min.PassingMarks:10+25
Blocks	Units
Block I IndianContract Act, 1872	Unit I IndianContractAct, 1872: Unit II Classification;Offer&Acceptance; Unit III Capacity ofParties;FreeConsent; Unit IV Consideration;LegalityofObjects
Block II VoidAgreement s Contingent Contracts	Unit I VoidAgreements; Unit II Contingent Contracts; QuasiContracts; Unit III Remedies for Breach of Contract, Unit IV Indemnity&Guarantee;Bailment& Pledge;
Block III SaleofGoodsAct ,1930	Unit I SaleofGoodsAct,1930: Unit II Conditions & Warranties; Unit III Transfer of Ownership; Unit IV RemedialMeasures;
Block IV NegotiableInstru mentAct	Unit I NegotiableInstrumentAct Unit II BillofExchange, Unit III CrossingofCheque, Unit IV Dishonourof Cheque
SuggestedReadings: 1. KuchalM.C:BusinessLaw;VikasPublishingHouse,NewDelhi. 2. ChandhaP.R:BusinessLaw;Galgotia,NewDelhi. 3. KapoorN.D:BusinessLaw;SultanChand&Sons,NewDelhi.(HindiandEnglish) 4. Desai T.R.: Indian Contract Act, Sale of Goods Act and Partnership Act; S.C.Sarkar& SonsPvt.Ltd.,Kolkata. 5. Tulsian,P.C.,Business Law,NewDelhi,TataMcGrawHill. 6. Sharma,Sanjeev,BusinessRegulatoryFramework,JawaharPublication,Agra Note-Latesteditionofthetextbooks shouldbeused.	
This course can be opted as an elective by the students of following subjects:Openfor all	
SuggestedContinuousEvaluationMethods:ContinuousInternalEvaluationshallbe basedonallottedAssignmentandClassTests.Themarksshallbeasfollows:	

Programme:B.Com.	Year:Second	Semester:Third
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Subject: Commerce	
Course Code: C010304TODL	Course Title: Inventory Management
Course outcomes: After completing this course a student will have: ✓ Ability to understand the concept of Inventory Management along with the basic laws and axioms of Inventory Management. ✓ Ability to understand the terminologies associated with the field of Inventory management and control along with their relevance. ✓ Ability to identify the appropriate method and techniques of Inventory management for solving different problems. ✓ Ability to apply basic Inventory management principles to solve business and industry related problems. Ability to understand the concept of Working Capital Management, Demand Analysis and Obsolescence.	
Credits: 6	Core Compulsory/Elective: Elective
Max. Marks: 25+75	Min. Passing Marks: 10+25
Blocks	UNITS
Block I Inventory Management	Unit I Inventory Management Unit II Principles of Inventory Management Unit III Perpetual inventory system, Unit IV Benefits of good Inventory Management.
Block II Concept and Valuation of Inventory	Unit I Concept and Valuation of Inventory Unit II Need for holding Inventory, Unit III Effect of excess inventory Unit IV Lead Time, Replenishment Methods.
Block III Management of Working Capital	Unit I Management of Working Capital Unit II Working Capital requirements, Unit III Sources of Working Capital, Unit IV Working Capital Ratio
Block IV Inventory Control	Unit I Inventory Control Unit II Types of Inventory, Unit III Techniques of Inventory Control Unit IV Disposal of Obsolete and Scrap items, .

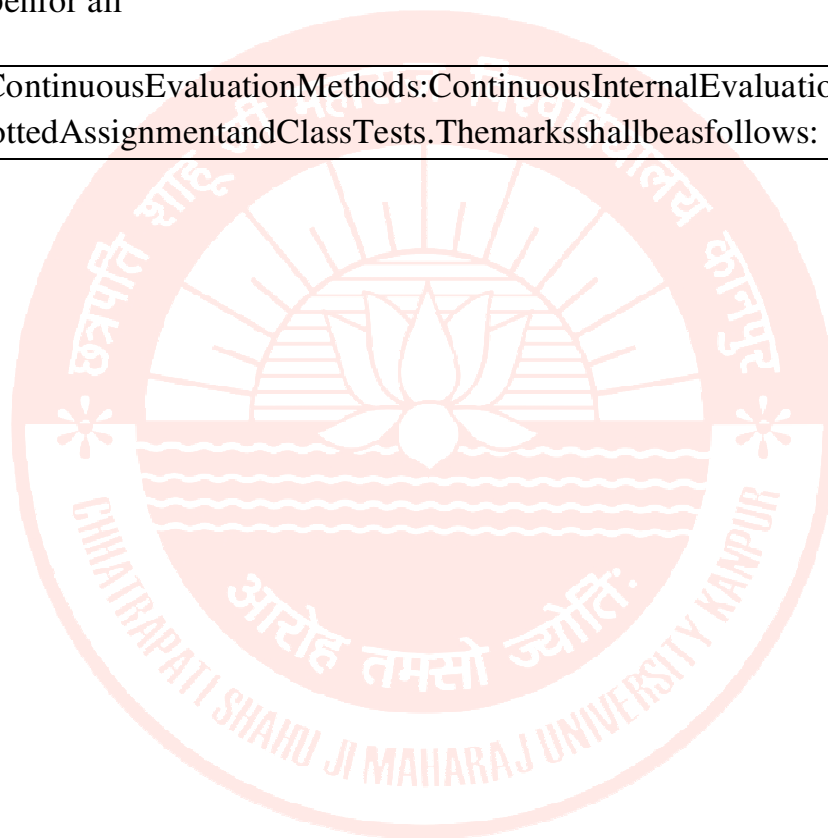
Suggested Readings:

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

Note-Latest edition of the textbooks should be used.

This course can be opted as an elective by the students of following subjects: Open for all

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



Programme:B.Com.	Year:Second	Semester:Fourth
Subject:Commerce		
CourseCode:C010401TODL	CourseTitle: IncomeTaxLawandAccounts	
Courseoutcomes:ItenablesthestudentstoknowthebasicsofIncomeTaxActand itsimplications.		
Credits:6	CoreCompulsory/Elective: Compulsory	
Max.Marks:25+75	Min.PassingMarks:10+25	
Blocks	UNITS	
Block I Introduction of Tax system and Key Terms	Unit IIntroduction of Tax Unit IIImportanat terms Unit IIIAgricultural Income Unit IVResidence &TaxLiability	
Block II Income Heads I	Unit IIncomefromSalaries, Unit IIIncomefromHouseProperty. Unit IIIProfitsand Gains ofBusinessand Profession, Unit IVDepreciation.	
Block III Income Heads II AND Deductions	Unit ICapitalgains, Unit IIIncomefromOtherSources, Unit IIIDeductionsfromGrossTotalIncome, Unit IVLiabilityofanIndividual.	
Block IV Set off and Clubbing ofIncome	Unit ISet off and carry forward of losses Unit II Clubbing ofIncome Unit IIIProcedure of Assessment Unit IVAdvance Payment of Tax	
SuggestedReadings: 1. SinghanaiV.K:Students'GuidetoIncomeTax;Taxmann,Delhi. 2. MehrotraH.C:IncomeTaxLaw&Accounts;SahityaBhawan,Agra.(HindiandEnglish) 3. GirishAhujaandRaviGupta:Systematicapproachtoincometax;SahityaBhawanPublications ,NewDelhi.(HindiandEnglish) 4. Jain,R.K.,IncomeTaxLawandAccounts(HindiandEnglish),SBPDPublications,Agra Note-Latesteditionofthetextbooksshouldbeused.		
This course can be opted as an elective by the students of following subjects:Openfor all		

Programme:B.Com.	Year:Second	Semester:Fourth
Subject:Commerce		
CourseCode:C010402TODL	CourseTitle:Fundamentals of Marketing	
Courseoutcomes:Theobjectiveofthiscourseistoprovidebasicknowledgeconcepts, principles,toolsandtechniquesofmarketing.		
Credits:4		CoreCompulsory/Elective:Compulsory
Max.arks:		Min.PassingMarks:
Blocks	UNITS	
Block I Introduction of Marketing	Unit IIntroduction Unit IIEvolutionofmarketing Unit IIIMicro andMacroenvironmentalfactors. Unit IVConsumerBehaviour	
Block II Market Selection and Product	Unit IMarket Selection Unit IITargetmarketselection; Unit IIIProduct Unit IVBranding	
Block III Pricing and Promotion	Unit IPricing Unit IIPricing policies Unit IIIPromotion Unit IVPromotionmix.	
Block IV Distribution And Retailing	Unit IIDistribution Unit IIWholesalingandretailing Unit IIIRetailing: Unit IVretailvendingmachines Recent developments in marketing	
SuggestedReadings: 1. Kotler, Philip; Keller, Kevin Lane; Koshy, Abraham, and MithileshwarJha,MarketingManagement:ASouthAsian Perspective,PearsonEducation. 2. Palmer,Adrian,IntroductiontoMarketing,OxfordUniversityPress,UK 3. Lamb,CharlesW.;Hair,JosephF.,andCarlMcDaniel,PrinciplesofMarketing,SouthWestern Publishing,Ohio 4. Chhabra,T.N.,PrinciplesofMarketing,SunIndiaPublication. 5. Kumar,Arun&N.Meenakshi,MarketingManagement,VikasPublications. (HindiandEnglish) 6. McCarthy,E.Jerome.,andWilliamD.Perreault,BasicMarketing,RichardD.Irwin. 7. Pride,WilliamM.,andD.C.Ferrell,Marketing:Planning,Implementation&Control,Cengage Learning. 8. Majaro,Simon,TheEssenceofMarketing,PrenticeHall,NewDelhi. 9. Zikmund,WilliamG.andMichaelD' Amico,Marketing:CreatingandKeepingCustomers inan E-Commerce World,ThomsonLearning. 10. Etzel, Michael J., Walker, Bruce J., Staton, William J., and Ajay Pandit,MarketingConceptsandCases,TataMcGrawHill(SpecialIndianEdition). 11. McCarthy, E. Jerome; Cannon, Joseph P., and William D. Perrault, Jr., BasicMarketing: AManagerialApproach,McGrawHills. Note-Latesteditionofthetextbooks shouldbeused.		
This course can be opted as an elective by the students of following subjects:Openfor all		
SuggestedContinuousEvaluationMethods:ContinuousInternalEvaluationshallbe basedonallottedAssignmentandClassTests.Themarksshallbeasfollows:		

Programme:B.Com.	Year:Second	Semester:Fourth
Subject:Commerce		
CourseCode: C010404TODL	CourseTitle:FundamentalsofEntrepreneurship	

Courseoutcomes:

Aftercompletingthiscourseastudentwillhave:

- ✓ AbilitytounderstandtheconceptofEntrepreneurshipalongwiththebasiclawsand practicesof Entrepreneurship.
- ✓ AbilitytounderstandtheterminologiesassociatedwiththefieldofEntrepreneurship along withtheirrelevance.
- ✓ AbilitytoidentifytheappropriatefunctionsandqualitiesofEntrepreneurforsolvingdifferentproblems.
- ✓ AbilitytoapplybasicEntrepreneurshipprinciplesotosolvebusinessandindustryrelated problems.
- ✓ AbilitytounderstandtheconceptofLifeSmallBusiness,RaisingofFundsandEDP.

Credits:6		CoreCompulsory/Elective: Elective
Max.Marks:25+75		Min.PassingMarks:10+25
Blocks	UNITS	
Blocks I Entrepreneurship	UNIT I Entrepreneurship UNIT II Theories of Entrepreneurship. UNIT III DifferencebetweenEntrepreneurship&Entrepreneur. UNIT IV Entrepreneurship&Environment.	
Blocks II Entrepreneurship Development Programme (EDP)	UNIT I Entrepreneurship Development Programme (EDP) UNIT II Steps, Outline,. UNIT III WomenEntrepreneurship UNIT IV WomenEntrepreneur.	
Blocks III Promotion of Venture and Project Identification	UNIT I Promotion of a Venture: UNIT II ProjectIdentification UNIT III ProjectAppraisal UNIT IV Raising ofFunds	

Blocks IV Small Business And Role of Financial Institutions	UNIT I Small Business UNIT II Importance of Small Business. UNIT III Role of Financial Institutions in Financing of Small Business, . UNIT IV Legal Requirements.
Suggested Readings: 1. Desai, Vasant, "Dynamics of Entrepreneurial Development and Management", Himalaya Publishing House 2. Desai, Vasant, "Management of Small Scale Industry", Generic 3. Drucker, Peter, "Innovation and Entrepreneurship", Harper Business; Reprinted edition 4. Gupta, C.B. & Srinivasan, N.P., "Entrepreneurship Development", S. Chand 5. Kenneth, P. Van, "Entrepreneurship and Small Business Management" 6. Pareek, Uday & Ven, "Developing Entrepreneurship book on Learning System" 7. Agrawal, R.C., "Udyamita Vikas" (Hindi) 8. Khanka, S.S. "Entrepreneurship Development", S. Chand & Company Note- Latest edition of the textbooks should be used.	
This course can be opted as an elective by the students of following subjects: Open for all	
Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:	

Programme:B.Com.	Year:Second	Semester:Fourth
Subject:Commerce		
CourseCode: C010405TODL	CourseTitle:TourismandTravelManagement	
Courseoutcomes:Theobjectiveofthiscourseistounderstandthefundamentalconcept ofTourismandtofamiliarizewiththesignificanceandemergingtrendsintourism.		
Credits:6		CoreCompulsory/Elective: Elective
Max.Marks:25+75		Min.PassingMarks:10+25
Blocks	UNITS	
Block I Introduction to Travel	UNIT I Introduction to Travel UNIT II Traveler,excursionist UNIT III Classificationoftourismandtourists, UNIT IV Growth andDevelopmentofTourism.	
Block II TheModer nTourInd ustry	UNIT I TheModernTourIndustry UNIT II IndependentPackage UNIT III Incentive and ConventionTour UNIT IV SpecialistTourOperators:	
Block III Tour Operations and Documentation	UNIT I Tour Operations and Documentation: UNIT II HowtasetupaTravelAgency UNIT III TravelDocumentation UNIT IV VISA- various types and requirements-	
Blocks IV ImpactofTouris mand TourismOrgani zations	UNIT I ImpactofTourismandTourismOrganizations UNIT II Strategies toovercome UNIT III UnitedNationsWorldTourism Organization (UNWTO), UNIT IV InternationalAirTransportAssociation(IATA),	
SuggestedReadings: 1. BhatiaA.K(2003)InternationalTourism,SterlingPublishersPvtLtd,NewDelhi. 2. PranNathSeth(1997),SuccessfulTourismManagement,SterlingPublishersPvtLtd,NewDelhi , 3. GhoshBishwanth(2000),Tourism &TravelManagement,SecondRevisedEditionVikas PublishingHousePvtLtd,NewDelhi. Note-Latesteditionofthetextbooks shouldbeused.		
This course can be opted as an elective by the students of following subjects:Openfor all		
SuggestedContinuousEvaluationMethods:ContinuousInternalEvaluationshallbe basedonallottedAssignmentandClassTests.Themarksshallbeasfollows:		

Programme:B.Com.	Year:Third	Semester:Fifth
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Subject:Commerce	
CourseCode:C010501TODL	CourseTitle:CorporateAccounting
Courseoutcomes:Thiscourseenablisthestudenttodevelopawarenessaboutcorporateaccountinginconformitywiththe provisionsofcompanyact.	
Credits:5	CoreCompulsory/Elective:Compulsory
Max.Marks:25+75	Min.PassingMarks:10+25
Blocks	Units
Block I Shares and Preference shares	Unit I-Shares Unit II-PreferenceSharesAnd EquityShares, Unit III- Share CapitalAndItsTypes. Unit IV-Issues,ForfeitureAndReIssue
Block II Debentures	UnitI-Debentures Unit II-Profit Prior To Incorporation, Unit III-Profit And Loss Prior To Incorporation. Unit IV-FinalAccounts
Block III Goodwill and shares	Unit I-ValuationOfGoodwill Unit II-ValuationOfGoodwill, Unit II-ValuationOfShares Unit IV- Methods Of ValuationOfShares.
Block IV Amalagamation	Unit I-Amalgamation Of Companies Unit II-Itroduction to Amalgamation, Unit III- InternalReconstruction Unit IV - InternalAndExternal,Liquidation
SuggestedReadings: 1. GuptaRLRadhaswamiM,CompanyAccounts SultanChandAndCompany(Hindi andEnglish) 2. MaheshwariSNAndMaheshwariSKCorporateAccountingVikas Publishing(Hindi andEnglish) 3. ShuklaSMAndGuptaSPAdvancedAccountancySahityaBhawanPublication(Hin di andEnglish) 4. JaiswalKSCorporate AccountingBothEnglishAndHindiShuklaMCGrewal 5. PSAndGuptaSCAdvanced Accounts SChand AndCompany 6. ShuklaMBCorporateAccountingKitabMahal 7. Babu,Deepak: CorporateAccounting,NavyugPublications,Agra(EnglishandHindi) Note-Latesteditionofthetextbooksshouldbeused.	

Programme:B.Com.	Year:Third	Semester:Fifth
Subject:Commerce		
CourseCode:C010502TODL	CourseTitle:GoodsandServicesTax	
Courseoutcomes:Toprovidestudentstheworkingknowledgeofprinciplesand provisionsofGSTto understandtherelevanceofGSTinthe presentIndiantaxinscenarioandits contributionforeconomicdevelopment.		
Credits:5		CoreCompulsory/Elective: Compulsory
Max.Marks:25+75		Min.PassingMarks:10+25
Blocks	Units	
Block I Indirect tax	Unit I- Introduction of Indirect Tax, Unit II- GSTMeaning Unit III- Structure Of GST, Unit IV- Important Definition Under GSTAct.	
Block II Time of supply,	Unit I- GST Time Of Supply Unit II- PlaceOfSupply concepts Unit III- ValueOfSupply Unit IV- DeterminationOfGSTLiability.	
Block III Input tax credit and payment under GST	Unit I-Introduction of InputTaxCreditITC Unit II- Payment Under GST Unit III- GST Return:., Unit IV- AssessmentUnderGST	
Block IV Accounts and records	Unit I- GST- Registration Unit II- AccountsAndRecords: Unit III- Invoice Unit IV- GST Audit	
SuggestedReadings: 1. MalhotraXEandAgarwalgoodsandservicestaxAgraIndiaSahibBhawanPublicationEngli shandHindi 2. AgarwalRajkeadvancedhandbookonGSTbackgroundmaterialonmodelGSTlawSahitya BhawanPublications. 3. BansalK.M.GSTCustomerlawtaxmanPublicationprivatelimitedUniversityedition 4. RKSinghPKabird's eyeviewofGSTAsialawhouse 5. SinghanianVKstudent'sguidetoGSTandcustomslawtaxmanPublicationprivate limitedUniversityedition 6. Gupta&Maheshwari,TyagiGoodsandServicesTax,SBPDPUBLISHINGHOUSE,AGR A 7. Babu,Deepak:GST:ARevolutiononIndianTaxSystem,ISARASolutions,Note- Latesteditionofthetextbooksshouldbeused.		

Programme:B.Com.	Year:Third	Semester:Fifth
Subject:Commerce		
CourseCode:C010503TODL	CourseTitle:BusinessFinance	
Courseoutcomes:Thiscourseistohelpstudentsunderstandtheconceptualframework ofBusinessFinance.		
Credits:5	CoreCompulsory/Elective:Elective	
Max.Marks:25+75	Min.PassingMarks:10+25	
TotalNo.ofLectures(inhoursperweek):75		
Blocks	Units	
Block I Capital Budgeting	Unit I-Introduction to Business Finance Unit II-Finance Function Investment , Financing And DividendDecisions, Unit III-CapitalBudgeting Unit IV-Investment Decisions	
Block II Cost of Capital	Unt I-Cost Of Capital Unit II-CalculationOfCostOfDebt Unit III-CostOf Capital, Unit IV-Capitalization-Meaning,Overcapitalization.	
Block III Dividend policies	UnitI-DividendPolicies Unit II-DividendModels Unit III-Different types ofSourcesOfFunds Unit IV-WorkingCapital.	
Block IV Timeval ue	Unit I-TimevalueofMoney Uniti II-Capital Market Unit III-(B) SecondaryMarketFunctions Unit IV-IndianMoney Marketsstructure	
SuggestedReadings: 1. AvadhaniVAFinancialSystem 2. BhallaVKModernWorkingCapital Management 3. ChandraPrasannaFinancialManagementTheoryAndPractices 4. KhanNYAndJainPKFinancialManagementTaxAndProblems 5. PandeyIMFinancial Management Note-Latesteditionofthetextbooksshouldbeused.		

Programme:B.Com.	Year:Third	Semester:Fifth
Subject:Commerce		
CourseCode:C010504TODL	CourseTitle: PrinciplesandPracticesofInsurance	
Courseoutcomes: Aftercompletingthiscourseastudentwillhave:		
✓ AbilitytounderstandtheconceptofInsurancealongwiththebasiclaws andpracticesofInsurance. ✓ AbilitytounderstandtheterminologiesassociatedwiththefieldofInsuranceandcontrol alongwiththeirrelevance. ✓ Abilitytoidentifytheappropriatemethodandtypes ofInsuranceforsolvingdifferentproblems. ✓ AbilitytoapplybasicInsuranceprinciplestosolve businessandindustryrelatedproblems.		
Abilitytounderstandtheconcept ofLife,MarineandFireInsurance.		
Credits:5		CoreCompulsory/Elective:Elective
Max.Marks:25+75		Min.PassingMarks:10+25
Blocks	Units	
Block I Risk and Insurance	Unit I-Risk: Meaning, Types, Causes, Unit II-Methods of HandlingRisks. Unit III-Insurance Unit IV-Basic concepts of Insurance,	
Block II Life Insurance	Unit I-LifeInsurance Unit II-Essentialsof Life Insurance Contract Unit III-Procedure of Life Insurance Unit IV-LifeInsuranceCorporation	
Block III Marine Insurance	Unit I-Introduction of Marine Insurance Unit II-Characteristicsof Marine Insurance, Unit III-Contract,TypesofMarinePolicies, Unit IV - MainClausesinMarine Policies	
Block IV Fire Insurance	Unit I-Fire Insurance Unit II- Fire Insurance Contract, Unit III- Fire Insurance Policy & Procedure. Unit IV-MotorInsurance,	
SuggestedReadings:		
1- Mishra M.N., Insurance- Principles & Practice. 2- Gupta O.S.,Life Insurance. 3- Vinayakam, M. Radhaswami&Vasudevam, Insurance- Principles & Practice.4- Kothari &Bhall,Principles&Practiceof Insurance. 5- श्रीवास्तवबालचन्द्र,बीमाकेतत्वा		
Latest editionofthetext booksshouldbeused.		
This course can be opted as an elective by the students of following subjects: Openfor all		

Programme:B.Com.	Year:Third	Semester:Fifth
Subject:Commerce		
CourseCode:C010505TODL	CourseTitle:MonetaryTheoryandBankinginIndia	
Courseoutcomes:Thecourseexposethestudentstotheworkingformoneyand financialsystemprevailinginIndia.		
Credits:5		CoreCompulsory/Elective:Elective
Max.Marks:25+75		Min.PassingMarks:10+25
Block	Units	
BlockIMoney	Unit I- Money: Unit II-ImportanceOfEachComponent, Unit III-High Powered Money Unit IV-Financial System	
Block II Indian banking system	Unit I-IndianBankingSystem Unit II-CommercialBank and RegionalRuralBanks Unit III-CooperativeBankInIndia Unit IV-Determination OfMoneySupply	
Block III Development banks	Unit I-Development Banks And Other Non- BankingFinancialInstitution Unit II- Institutional Credit, Unit III-ProblemBetweenThe GovernmentAndTheCommercial Sector, Unit IV-Inter-Sectoral And Inter-RegionalProblems,	
Block IV Reserve bank of India	Unit I-ReserveBankofIndia Unit II- MonetaryPolicy Unit III-InterestRates Unit IV-Inflation.	
SuggestedReadings: 1. SahaSKIndian BankingSystemSBPDPublication(HindiandEnglish) 2. DeshmukhAndIndianBankingSystemChandralokPrakashan(HindiandEnglish) 3. GuptaSBMonetaryPlanningOfIndia 4. Khan M YIndianFinancialSystemTheoryAndPractice 5. Sengupta AK&AgarwalKMoneyMarketOperationsIn IndiaNote-Latest editionofthetextbooksshould be used.		
This course can be opted as an elective by the students of following subjects: Openfor all		

Programme:B.Com.		Year:Third	Semester: Sixth
Subject:Commerce			
CourseCode:C010601TODL		CourseTitle: AccountingforMangers	
Courseoutcomes: Aftercompletingthiscourseastudentwillhave:			
✓ Abilitytounderstandtheconcept ofManagerialAccounting alongwiththebasicformsandnormsofManagerialAccounting. ✓ AbilitytounderstandtheterminologiesassociatedwiththefieldofManagerialAccountingandcontrolalong withtheirrelevance. ✓ AbilitytoidentifytheappropriatemethodandtechniquesofManagerialAccountingforsolvingdifferentproblems. ✓ AbilitytoapplybasicManagerialAccountingprinciplestosolvebusinessandindustryrelatedissuesandproblems.			
Ability to understand the concept of Budgetary Control, Cash Flow Statement, FundFlowStatement,BreakEven Analysisetc.			
Credits:5		CoreCompulsory/Elective:Compulsory	
Max.Marks:25+75		Min.PassingMarks:10+25	
Blocks	Units		
Block I Management accounting	Unit I- Management Accounting Unit II- ManagementAccountant Unit III-FinancialStatementAnalysisandInterpretation Unit IV-PartiesInterestedinFinancialStatement,		
BlockII Ratio analysis	Unit I-RatioAnalysis Unit II-ClassificationofRatios Unit III-FundFlow And Cash FlowStatement Unit IV -TermFundandPreparationofFundFlowStatementandCashFlowStatement(As-3).		
Block III Business budgeting	Unit I- BusinessBudgeting Unit II-MarginalCosting Unit III-PricingofProduct,makeorbyDecision Unit IV-BreakEvenAnalysis		
Block IV Standard costing	Unit I-Standard Costing and Variance Analysis Unit II-Types of VarianceAnalysis Unit III-Reporting to Management Unit IV-ClassificationofReports		

Suggested Readings:

1. Homgren, C.T., Gary L. Sundemand William O. Stratton: Introduction to Management Accounting, Prentice Hall of India, Delhi.
2. Homgren, Charles T., George Foster and Srikant M. Dailiar; Cost Accounting; A Managerial Emphasis, Prentice Hall of India, Delhi.
3. Lall, B.M. and I.C. Jain: Cost Accounting: Principles and Practice, Prentice Hall of India, Delhi.
4. Welsch Glenn A., Ronald W. Hilton and Paul N. Gordon Budgeting, Profit Planning and Control, Prentice hall of India, Delhi.
5. Baig Nafees: Cost Accounting, Rajat Publications, New Delhi. Baig Nafees: Management Accounting & Control, Ashish Publishing Home, New Delhi.
6. Sharma R. K. and Gupta S. K.; Management Accounting, Kalyani Publishers, Ludhiana. (Hindi and English)
7. Lal Jawahar; Managerial Accounting, Himalya Publishing House, New Delhi.
8. Misra, A. K., Management Accounting, (Hindi and English) Navneet Prakashan, Nazimabad.

Note- **Latest edition of the textbook should be used.**

Programme:B.Com.	Year:Third	Semester: Sixth
Subject:Commerce		
CourseCode:C010602TODL	CourseTitle:Auditing	
Courseoutcomes:Thiscourseaimsatimpartingknowledgeabouttheprinciplesand methodsofauditingandtheirapplication.		
Credits:5		CoreCompulsory/Elective:Compulsory
Max.Marks:25+75		Min.PassingMarks:10+25
Blocks	Units	
Block I Auditing	Unit I- MethodologyofAccounting Unit II-Audit andAuditProcess Unit III-StandardofAuditing Unit IV-Internal Control	
Block II Auditors Approach	Unit I-Audit Procedures Concepts Unit II-Auditor’sApproach to statistical sampling, Unit III- Auditors approach to vouchers, Unit IV-Auditor’sReport	
Block III Company Auditors	Unit I-AuditofLimitedCompanies Unit II- Company auditor powers,dutiesandliabilitiesasperCompanyAct1956, Unit III-EnquiriesunderSection227(IA) Unit IV-Additional matters in the Auditor’s Report	
Block IV Auditor of public sector undertaking	Unit I-Audit of Public Sector Undertaking Unit II-Procedure of appointment of Auditors Unit III- CostAudit: Unit IV- InternalAudit	
SuggestedReadings:		
1. GuptaKamal:ContemporaryAuditing,TATAMcGraw,NewDelhi. 2. Tandon,B.N.: PrinciplesofAuditing,S.Chand &Company,NewDelhi. 3. PargareDinkar:PrinciplesandpracticesofAuditing,SultanChand,New Delhi. 4. Sharma,T.R.:AuditingPrinciplesandProblems,SahityaBhawan,Agra.(Hindi andEnglish) 5. Yadav,Pankaj,Auditing,NeelKamalPrakashan,Delhi(HindiandEnglish) 6. Sharma,Sanjeev,Auditing:MKPublications,Agra(HindiandEnglish) Note- Latest editionofthetextbooksshould beused.		

Programme:B.Com.	Year: Third	Semester: Sixth
Subject:Commerce		
CourseCode:C010604TODL	CourseTitle: FinancialMarketOperations	
Courseoutcomes: Aftercompletingthiscourseastudentwillhave:		
✓ AbilitytounderstandtheconceptofFinancialMarketalongwiththebasicformsandn orms of Financial Market. ✓ AbilitytounderstandtheterminologiesassociatedwiththefieldofFinancialMarket andcontrolalongwiththeirrelevance. ✓ Ability to identify the appropriate method and techniques of Financial M arketforsolvingdifferentproblems. ✓ AbilitytoapplybasicFinancialMarketprinciples tosolvebusinessandindustryrelatedproblems. ✓ AbilitytounderstandtheconceptofPrimaryandSecondaryMarket,StockExchange , SEBIetc.		
Credits:5		CoreCompulsory/Elective:Elective
Max.Marks:25+75		Min.PassingMarks:10+25
Blocks	Units	
Block I Financial Markets	Unit I-Financial Markets Unit II-Financial Markets in the Organized Sector Unit III-StructureofMoneyMarketinIndia Unit IV- DevelopedMoneyMarket	
Block II Capital market	Unit I- Introduction to Capital market Unit II-Instruments of NewIssues Unit III- PlayersandtheirroleintheNewIssueMarket Unit IV-DefectsandRemediesof NewIssueMarket.	
Block III Secondary market	Unit I- Secondary market Unit II-PublicStockExchanges Unit III-FunctionariesonStockExchanges Unit IV-Investor Protection	

Block IV SEBI	Unit I-SEBI Guidelines Unit II-Primary Market Unit III-Secondary Market Unit IV-Protection of investor's interest
Suggested Readings: 1. Machiraju, 'Indian Financial System' –Vikas Publishing House. 2. Varshney P.N., & Mittal D.K., 'Indian Financial System', Sultan Chand & Sons, New Delhi. 3. Avadhani V.A Capital Market, Himalaya Publishing House, New Delhi 4. Mulay, M.A., "New Issues Capital Market in India" 5. Gordon & Natarajan, "Indian Financial System" Himalaya Publishing House. 6. Avdhani, V.A., "Investment Management" Himalaya Publishing House. 7. Gupta, O.P., "Indian Securities Market". Note-Latest edition of the text books should be used. This course can be opted as an elective by the students of following subjects: Open for all Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:	

Programme:B.Com.	Year:Third	Semester: Sixth
Subject:Commerce		
Course Code: C010605TODL	Course Title: Human Resource Management	
Course outcomes: The paper aims to develop in the students a proper understanding about human resource management.		
Credits:5		CoreCompulsory/Elective:Elective
Max.Marks:25+75		Min.PassingMarks:10+25
Blocks	\Units	
Block I Human resource management concepts	Unit I- HumanResourceManagement Unit II- Role of competencies of HR manager Unit III- Challenges ofHumanResourceManagement Unit IV- VRSworklifebalancedownsizing.	
Block II Recruitment and Selection	Unit I- Recruitment&Selection Unit II- Selection Unit III- Training Unit IV- Training Methods	
Block III Performane appraisal	Unit I- EmployeeCompensation Unit II- JobEvaluation. Unit III- PerformanceAppraisal Unit IV- QualityofWorkLife	
Block IV Employee welfare	Unit 1- EMPLOYEE WELFARE Unit II- EmployeeBenefits Unit III- FringeBenefits Unit IV- GrievanceHandling& Discipline	
SuggestedReadings: 1. Aswathappa KMaineresourcemanagementTataMcGrawHill 2. VermaPramodSaviBagiyaprabandhanRaoVSPhumanresourcemanagementExc elbooks 3. TripathiPCpersonnelmanagementandIndustrialRelationsSultanChandandsons 4. Agarwal&Fauzdar,HumanResourceManagementSBPDPublishingHouse,A gra (English/Hindi) Note- Lateditionofthetext booksshouldbeused.		
This course can be opted as an elective by the students of following subjects: Openfor all		

Programme:B.Com.	Year:Third	Semester: Sixth
Subject:Commerce		
CourseCode:C010606TODL	CourseTitle:BusinessEthicsandCorporateGovernance	
Courseoutcomes:Thiscourseseekstoprovideknowledgeabouttheconcepts,tools, techniques,andrelevance ofBusinessEthics andCorporateGovernanceinthe presentchangingscenario.		
Credits:5		CoreCompulsory/Elective:Elective
Max.Marks:25+75		Min.PassingMarks:10+25
Blocks	Units	
Block I Business ethics	Unit I-Values Unit II-Loyalty and Ethical Behaviour, Values acrossCultures; Unit III-Business Ethics Unit IV-Needs,EthicalPracticesin Management.	
Block II Ethical value System	Unit I-Ethical Value System Unit II-Social Contracts Unit III- ProfessionalCodes Unit IV - EthicalValuesindifferent Cultures	
Block III Laws and Ethics	Unit 1-LawandEthics Unit II- Impact of Laws on Business Ethics; Unit III-SocialResponsibilitiesof Business Unit IV -FulfillingallNationalobligationsundervariousLaws	
Block IV Corporate governance	Unit 1- CorporateGovernance Unit II-Role ofauditors Unit III-Globalissues of governance Unit IV-Corporatescams and corporatesocialresponsibility.	