## BACHELOR OF COMMERCE (B.Com) (ONLINE LEARNING)

## PROGRAMME PROJECT REPORT (PPR)

ATT SHAHU JI MAHARAJ UNIVE



DRONACHARYA-CENTER FOR ONLINE AND DISTANCE EDUCATION [D-CODE] CHHATRAPATI SHAHU JI MAHARAJ UNIVERSITY KALYANPUR, KANPUR (UP)-208024 Accredited with Grade A++ by NAAC & UGC Category-I University

#### **ABOUT THE UNIVERSITY**



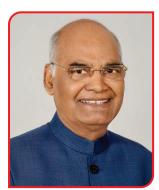
Chhatrapati Shahu Ji Maharaj University Kanpur, a premier landmark of higher education in Uttar Pradesh is named after the great social reformer Chhatrapati Shahu Maharaj also known as Rajarshi Shahu. It is a well-established and respected educational community where students of all backgrounds study and work together in a congenial and encouraging academic atmosphere. The university is geared to provide maximum scholastic benefit to each individual student and nurture them to achieve their full potential and evolve as a responsible global citizen

#### VISION

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

#### MISSION

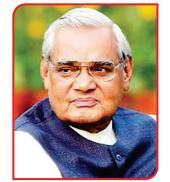
To work towards sustainable excellence in global standards of academia, technology-centric learning, robust research ecosystem, institutional distinctiveness and harmonious social diversity.



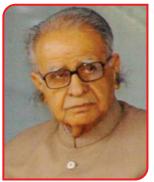
Shri Ram Nath Kovind Former President of India



Shri Ajeet Doval National Security Advisor of India Governor of Karnataka & Comptroller & to Prime Minister



Bharat Ratna Shri Atal Bihari Bajpai Former Prime Minister of India



Shri T.N Chaturvedi Auditor General of India





Dr. Harsh Vardhan Union Cabinet Minister



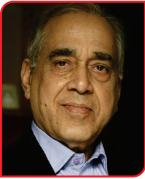
Shri Sanjay Kothari Secretary to the President & Central Vigilance Commissioner



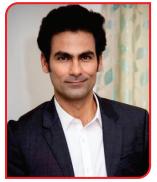
Indian Playback Singer



Shri Gopal Das Neeraj Indian poet; Author of Hindi literature



Shri Nripendra Misra Principal Secretary to the Prime Minister of India



Shri Mohammad Kaif Former Indian Cricketer



Shri David Dhawan Director of Hindi films



Shri Irshad Mirza Indian Industrialist

#### About the programme

The Bachelor of Commerce (B.Com.) online learning programme offered by Chhatrapati Shahu Ji Maharaj University, Kanpur allowing students to study remotely without the need to attend traditional in- person classes. These programs 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, theories, and tools 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 <mark>University</mark>

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

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

**3.** Engagement: To foster active engagement and collaboration among students, instructors, and course content through the effective use of online learning 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.** Technological Proficiency: To enhance students' proficiency in using digital tools and technologies for business applications, including but not limited to online learning platforms, data analysis software, and communication tools.

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 Chhatrapati Shahu Ji Maharaj University Kanpur's Mission and Objectives:

Bachelor of Commerce (B.COM.) program with the mission and objectives of Chhatrapati Shahu Ji Maharaj 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. 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 Resesrch:** 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 Online Learning (OL) mode to acquire specific skills and competence:

Conducting a Bachelor of Commerce (B.COM.) program in Online Learning (OL) 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 OL mode can be beneficial for acquiring skills and competence in a B.COM. program:

**1. Flexibility:** OL 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: OL programs make education more accessible to a broader range of learners, including those who are geographically isolated or unable to attend traditional on-campus classes due to mobility issues or other barriers. By removing geographical constraints, OL 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:** OL programs often utilize technology-enabled learning platforms that allow for personalized learning experiences. 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. Technology Integration:** B.COM. programs conducted in OL mode leverage technology to facilitate learning, collaboration, and communication among learners and instructors. Through online platforms, learners can engage in virtual classrooms, participate in group discussions, submit assignments, and receive feedback from instructors in real-time. This integration of technology not only enhances the learning experience but also prepares learners for the digital workplace, where technology skills are increasingly essential.

**5. Self-Directed Learning Skills:** OL programs promote the development of self-directed learning skills, including time management, organization, and self-motivation. Learners in a B.COM. program conducted in OL 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.

6. Cost Effectiveness: OL programs often offer cost-effective alternatives to traditional oncampus 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 Online Learning mode can be highly appropriate for acquiring specific skills and competencies, offering flexibility, accessibility, personalized learning experiences, technology integration, self-directed learning skills, and costeffectiveness. These advantages make OL programs an attractive option for learners seeking to acquire business knowledge and skills while balancing their personal and professional commitments.

## V. Instructional Design of Online Learning (OL) 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	Paper Title	Theory/Practi	Credi
		Code	<u>^</u>	cal	ts
1	Ι	C010101T	Business Organisation	Theory	6
		C010102T	Business Statistics	Theory	6
		C010103T	Business Communication	Theory	6
		C010104T	Introduction to Computer Application	Theory	6
1	II	C010201T	Business Management	Theory	6
		C010202T	Financial Accounting	Theory	4
		C010204T	Essentials of E-Commerce	Theory	6
		C010205T	Business Economics	Theory	6
2	III	C010301T	Company Law	Theory	6
		C010302T	Cost Accounting	Theory	6
		C010303T	Business Regulatory Framework	Theory	6
		C010304T	Inventory Management	Theory	6
2	IV	C010401T	Income Tax Law and Accounts	Theory	6
		C010402T	Fundamentals of Marketing	Theory	4
		C010404T	Fundamentals of Entrepreneurship	Theory	6
		C010405T	Tourism and Travel Management	Theory	6
3	V	C010501T	Corporate Accounting	Theory	5
		C010502T	Goods and Services Tax	Theory	5
		C010503T	Business Finance	Theory	5
		C010504T	Principles and Practices of Insurance	Theory	5
		C010505T	Monetary Theory and Banking in India	Theory	5
3	VI	C010601T	Accounting for Managers	Theory	5
		C010602T	Auditing	Theory	5
		C010603R	Comprehensive Viva	Viva	5
		C010604T	Financial Institutions and Market	Theory	5
		C010605T	Human Resource Management	Theory	5
		C010606T	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 tofacilitate e-learning.
- f. The content must be interactive with the appropriate use of graphics, animationsimulations, etc. to keep students interested.

#### F. Student support service systems

The main goal of student support service systems is to promote independent study. Study among online 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 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 programme much better in terms evaluation criteria:

- I. The programme is being offered by NAAC A++ 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 ways to learn.

#### B. Programme Learning Outcomes:

 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 Online Learning Programme

Programme: B.Com.	Year: First	Semester: First			
Subject: Commerce					
Course Code: C010101T	0101T Course Title: Business Organization				

Course outcomes:

After completing this course a student will have:

- ✓ Ability to understand the concept of Business Organisation along with the basic laws and norms of Business Organisation.
- ✓ Ability to understand the terminologies associated with the field of Business Organisation along with their relevance.
- Ability to identify the appropriate types and functioning of Business Organisation for solving different problems.
- Ability to apply basic Business Organisation principles to solve business and industry related problems.
- ✓ Ability to understand the concept of Sole Proprietorship, Partnership and Joint Stock Company etc.

Credits: 6	Core Compulsory / Elective: Compulsory
Cicuits. 0	Core Compulsory / Elective. Compulsory
Max. Marks: 25+75	Min. Passing Marks:10+25

Blocks	Units
<b>Block I</b> Introduction to Business	Unit I-Business: Concept Unit II-Classification of Business Activities. Unit-III- Evolution of Business Organisation. Unit—IV- Modern Business and their Characteristics.
Block II Forms of Business	Unit I- Promotion of Business Unit II-Forms of Business Organisation Unit III-Difference between Private and Public Company Unit IV-Concept of One Person Company.
Block III Plant Location and Layout	Unit I-Plant Location Unit II-Plant Layout Unit III-Size of Business Unit Unit IV-Optimum Size

	Unit I-Business Combination
Block IV	Unit II-Forms and Kinds of Business
Business	Unit III-Combination
	Unit IV-Difference between Rationalisation and Nationalisation.

- 1. Gupta, C.B., "Business Organisation", Mayur Publiction, (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 Organistaton and Management", Kitab Mahal Publishers (Hindi and English)

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

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

Programme: B.Com.		Year: First		Semester: First		
		Subject: (	Commerce	2		
Course Code: C	Course Code: C010102T Course Title: Business Statistics					
Course outcomes: The purpose of this paper is to inculcate and analytical ability						
among						
the students.	<u> </u>					
	Credits: 6 Core Compulsory / Elective: Compulsory					
Max.	Marks: 2	25+75	N	Ain. Passing Marks:10+25		
Blocks			Uni	its		
	Unit I-Ir	ndian Statistics				
Block I	Unit II-	Introduction to S	tatistics			
Statistics	Unit III	-Collection of Da	ata 9200	8		
Statistics		Tabulation of D		4 ETA		
Block II	Unit I-M	leasures of Centi	ral Tender	ncy		
Measures of	Unit II-	Dispersion		A A		
Central	Unit III-	-Co-efficient of V	Variation	and Variance		
Tendency	ncy Unit IV-Test of Skewness and Dispersion,					
Block III		Correlation				
		Methods- Scatte	•			
Correlation	Unit III-Karl Pearson's Coefficient of Correlation, Unit IV-Spearman's Rank Coefficient of Correlation.					
		ndex Number				
Block IV	Unit II-Consumer Price Index Number,					
Index Number	Unit III-Analysis of Time Series					
Interpolation And	Unit IV	-Interpolation a	nd Extrap	olation		
Extrapolation				WE Ho		
Suggested Reading		MM JI MAH	ABAJUS			
				cs, HarperCollins;		
2. Gupta, S.C. Fu			•			
3. Sharma J.K., B						
-	-		ry Statistic	cs, (English and Hindi)		
SultanChand a		f the text books	should b	e used		
Note: Latest		I the text books	Silvulu D	c uscu.		
This course can	be opted	as an elective by	the stude	nts of following subjects:		
Openfor all	1	5				
Suggested Cont	inuous Fr	valuation Matho	de Contir	nuous Internal Evaluation shall		
be				luous mernar Evaluation sitan		
	l Assignn	nent and Class T	ests. The	marks shall be as follows:		
L	0					

		<b>* * * *</b>	~
Programme:	B.Com.	Year: First	Semester: First
		Subject: Comme	
Course Code:			Business Communication
			ng, writing, comprehension and
communication			r business communication.
	Credits: 6		e Compulsory / Elective: Elective
Max	x. Marks: 25	+7/5	Min. Passing Marks:10+25
Blocks			Units
Block I			Importance of Communication
DIOCK I		Barriers to Communicat	
Introduction		Role, effects and advar	
	Unit IV-	Strategic importance of	e-communication.
Of			
Communication			
Block II		ON-Verbal Aspects of	Communicating
NON-Verba		ffective Listening	
Communication		Interviewing skills	
		Modern forms of comm	
Block III		usiness language and p	resentation
Business		Dral Presentation	
language		Writing skills	
		Office Correspondence	
Block IV		eport Writing	
Report		dentify the steps of rep	
Writing		Determine the process	
	Unit IV-	Diagrams and charts in	writing report
Suggested Read	0		
			ommunication Skills for
	g the Internet	Generation, Tata McGr	aw Hill Publishing Company Ltd.
New Delhi.			
		ss Communication Toda	
•••		nication for Business, Pe	
			n: Building Critical Skills,TMH
5. Misra, A.K.	, Business Co	ommunication (Hindi), S	ahitya Bhawan PublicationsAgra
Note- I start ad	ition of the t	ext books should be us	ed
			ts of following subjects: Openfor
all	be opice as a	in creative by the studen	is or ronowing subjects. Openior
an			

Programme: B.Com.		Year: Fir	st	Semester: First	
		Subject: Comme	erce		
Course Code: Co	010104T	Course Title:	Introduct	ion to Computer Application	
Course outcomes	s: The objective of	of this course is to provide basic knowledge of			
computer, DBMS	, data base langua	ge and word proc	essing.		
	Credits: 6		Core Compulsory / Elective: Elective		
Max.	Marks: 25+75		Min. Passing Marks: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 Unit II-Data Hier Unit III- Program Unit IV-Manager	archy and Data finne development		re,	
Block IV Word Processing	of document, cument using tools such as LAN& WANS.				
<ol> <li>Shrivastava</li> <li>Leon A and</li> <li>R.S. Salaria</li> <li>Norton P., *</li> <li>Leon "Fund</li> <li>Ravichandi</li> <li>Sinha, P.K.</li> <li>Laudon &amp; E</li> </ol>	Handbook of Comp	Computer& Informatic Liction to Computer mentals", Khanna nputers", (TATA I ation Technology" Today", Khanna F mental", BPB Publ ent Information Sy	ation Syste rs" ( Vikas Publishing McGraw H ?, (Vikas) Publishing I ications (H rstem" Not	House, Delhi. ill) House, Delhi. Iindi and English)	

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

Programme: B.C	Com.	Year: First	Semester: Second				
		Subject: Commerce	2				
Course Code:	Course Code: Course Title: Business Management						
C010201T	C010201T						
Course outcomes:	:						
After completing t	his cours	se a student will have:	TAE				
		the concept of Business usiness Management.	Management along with the basic				
🖌 Ability to u	nderstan	d the terminologies asso	ciated with the field of Business				
Managemen	it and con	ntrol along with their rele	vance.				
✓ Ability to ide	ntify the	appropriate method and	echniques of Business				
Management for solving different problems.							
-	✓ Ability to apply basic Business Management principles to solve b usiness and						
• • • •			rinciples to solve b usiness and				
<ul> <li>✓ Ability to app industry relat</li> </ul>			rinciples to solve b usiness and				
industry relat	ed proble	ems.	rinciples to solve b usiness and using, Direction, Motivation and				
industry relat	ed proble	ems.					
industry relat Ability to understa Control etc.	ed proble	ems. oncept of Planning, Orgar					
industry relat Ability to understa Control etc. Ci	ed proble	ems. oncept of Planning, Organ Core Co	ising, Direction, Motivation and				
industry relat Ability to understa Control etc. Ci	red proble and the co redits: 6	ems. oncept of Planning, Organ Core Co	hising, Direction, Motivation and compulsory / Elective: Compulsory				
industry relat Ability to understa Control etc. Ci	red proble and the co redits: 6	ems. oncept of Planning, Organ Core Co 5+75	hising, Direction, Motivation and compulsory / Elective: Compulsory				
industry relat Ability to understa Control etc. Cr Max. M Blocks Block I	red proble nd the co redits: 6 farks: 25 Unit I-	ems. oncept of Planning, Organ Core Co 5+75	hising, Direction, Motivation and ompulsory / Elective: Compulsory Min. Passing Marks:10+25 nits Practices in Indian "Vedas".				
industry relat Ability to understa Control etc. Cr Max. M Blocks Block I Introduction of	red proble nd the co redits: 6 farks: 25 Unit I- Unit II-	ems. oncept of Planning, Organ Core Co 5+75	hising, Direction, Motivation and ompulsory / Elective: Compulsory Min. Passing Marks:10+25 nits Practices in Indian "Vedas". zberg);				
industry relat Ability to understa Control etc. Cr Max. M Blocks Block I	red proble nd the co redits: 6 farks: 25 Unit I- Unit II- Unit III	ems. oncept of Planning, Organ Core Co 5+75 I U Discuss the Management - Managerial Roles (Mint I- An overview of functio	hising, Direction, Motivation and ompulsory / Elective: Compulsory Min. Passing Marks:10+25 <b>nits</b> Practices in Indian "Vedas". zberg); nal areas of Management;				
industry relat Ability to understa Control etc. Cr Max. M Blocks Block I Introduction of Management	ed proble nd the co cedits: 6 farks: 25 Unit I- Unit II- Unit III Unit IV	ems. oncept of Planning, Organ Core Co 5+75 I Discuss the Management - Managerial Roles (Mint I- An overview of functio 7- Development of Manage	hising, Direction, Motivation and ompulsory / Elective: Compulsory Min. Passing Marks:10+25 <b>nits</b> Practices in Indian "Vedas". zberg); nal areas of Management;				
industry relat Ability to understa Control etc. Ci Max. M Blocks Block I Introduction of Management Block II	ed proble nd the co cedits: 6 farks: 25 Unit I- Unit II- Unit III Unit IV Unit IV Unit IV	ems. oncept of Planning, Organ Core Co 5+75 1 U Discuss the Management - Managerial Roles (Mint I- An overview of functio V- Development of Manag Planning	hising, Direction, Motivation and ompulsory / Elective: Compulsory Min. Passing Marks:10+25 <b>nits</b> Practices in Indian "Vedas". zberg); nal areas of Management;				
industry relat Ability to understa Control etc. Cr Max. M Blocks Block I Introduction of Management Block II Planning	unit I- Unit II- Unit III Unit III Unit IV Unit IV Unit II- Unit II-	ems. oncept of Planning, Organ Core Co 5+75 U Discuss the Management - Managerial Roles (Mint I- An overview of functio V- Development of Manag Planning - Decision Making	hising, Direction, Motivation and ompulsory / Elective: Compulsory Min. Passing Marks:10+25 <b>nits</b> Practices in Indian "Vedas". zberg); nal areas of Management;				
industry relat Ability to understa Control etc. Ci Max. M Blocks Block I Introduction of Management Block II	unit I- Unit I- Unit II- Unit III Unit III Unit IV Unit IV Unit III Unit III	ems. oncept of Planning, Organ Core Co 5+75 1 U Discuss the Management - Managerial Roles (Mint I- An overview of functio V- Development of Manag Planning	hising, Direction, Motivation and ompulsory / Elective: Compulsory Min. Passing Marks:10+25 nits Practices in Indian "Vedas". zberg); nal areas of Management; gement Thought				

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

- 1. Gupta, C.B., "Business Organisation", Mayur Publiction, (2014).
- 2. Singh, B.P., Chhabra, T.N., "An Introduction to Business Organisation& Management", Kitab Mahal, (2014).
- 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 Organistaton 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 text books should be used.

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

Programme: B.Com.		Year: Fin	rst	Semester: Second	
Subject			Commer	ce	
Course Code: C010	0202T	Cou	urse Title: Financial Accounting		
Course outcomes: 7	The obj	ective of this pap	per is to he	elp students to acquire conceptual	
	•			npart skills for recording various	
kinds of business tra		e			
Cr	edits: 4		Core Cor	mpulsory / Elective: Compulsory	
Max	. Mark	S:		Min. Passing Marks:	
Blocks			র ক্রি	Units	
Block I	Unit I	- Nature and scor	pe of Acco	ounting	
Introduction of	Unit I	I- Concepts and	Conventio	ons	
Accounting	Unit I	II- Accounting N	/lechanics:	: Double Entry System,	
	Unit I	V- Profit and Lo	ss A/c, Ba	alance Sheet,	
	5				
Block II	Unit I	- Royalty Accourt	nts		
Royalty Accounts	Unit I	I- Hire Purchase	Account		
Hire Purcha <mark>se</mark>	Unit I	II- Installment Pa	ayment Sy	ystem	
Account	Unit I	V- Interest suspe	nse accou	nt.	
Installment					
Payment System					
Block III Brough Assessments		- Branch Accoun			
Branch Accounts Insurance Claim		I- Classification			
Insurance Claim		II- Accounting of			
	Unit I	V- Computation	of Insuran	nce Claim	
JI MAHARAJ UN					
Block IV		- Insolvency Acc			
Insolvency		I- Circumstances		•	
Accounts		<b>II-</b> Preparation of		nt of Affairs	
Voyage Accounts	Unit I	v - Voyage Acco	unts		

- 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.L and Shukla, M.C., "Principles of Accountancy", S. Chand& Company Ltd., (2011)
- 8. Arulanandam, M.A. & Raman, K.S., "Advanced Ac counting", 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 text books should be used.

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

Programme: E	B.Com.	Year: Fire	st	Semester: Second
		Subject: C	Commerce	
Course Code: C010204T		Course	e Title: Es	sentials of E-commerce
Course outcomes	: This cou	rse is to familiariz	the stude	ent with the basics of ecommerce
and to comprehe		ntial.		
	Credits: 6		Core C	Compulsory / Elective: Elective
Max.	Marks: 25	5+75	Ν	Iin. Passing Marks:10+25
Blocks			Unit	ts
Block I	Unit I Int	ernet and Comme	erce	
Internet and	<b>Unit II</b> In	troduction to e co	ommerce	
Commerce	<b>Unit III</b> E	Benefits of E-Con	nmerce	
	Unit IV I	imitation of E-C	ommerce.	18.
Block II	Unit I Ap	plication in B2C		
Application	Unit II Pi	oducts in B2C		
in B2C	Unit III (	Online Travel serv	vices	
	Unit IV (	Online Stock Trad	ing	
Block III	<mark>Unit I A</mark> p	plication in B2B	TP Y	
Application in	Unit II K	ey Technologies	for B2B,	
B2B	Unit III F	Basic model in B2	2B	
	Unit IV J	ust in Time Deliv	very in B2	28.
Block IV		Government		
Applications in	Unit II E	Governance		
Governance	Unit III (	Concept Of Gover	rnment-To	o-Business, Business-To-
	Governme	ent And Citizen T	o Govern	ment
	Unit IV E	E-Governance Mo	odels	
Suggested Reading	ngs:	MAHI II		MINE
1. Pt Joseph O	f EComme	ce Are Indian Pers	spective Ph	p Learning Private Limited
2. Nidhi Dhaw Limited	an Introduc	ction To E-Comme	erce Interna	ational Book House Private
-		And Agarwal Dik India (Hindi and E	-	To The Online To A FrontNew
4. Manali- Dar	nielle Intern	et And Internet Er	ngineering	Tata Mcgraw-Hill, New Delhi
-	-	Commerce, S.K. k text books should		d Sons(Hindi and English)Note-
This course can b	be opted as	an elective by the	students of	f following subjects: Openfor all
Suggested Contin	nuous Eval	uation Methods: C	Continuous	Internal Evaluation shall be
based on allotted	Assignmen	nt and Class Tests.	The marks	s shall be as follows:

D. D. D. C.	V. F'	,	<u><u>G</u><u>G</u>1</u>		
Programme: B.Com.	Year: Firs		Semester: Second		
Subject: Commerce					
Course Code: C010205TCourse Title: Business EconomicsCourse outcomes: Business Economics objective this course is meant to acquaint the					
	U U		-		
students with the principle					
Credits:	-		Compulsory / Elective: Elective		
Max. Marks: 2:	5+75	N	Ain. Passing Marks:10+25		
Blocks			Units		
2100111	Unit I Famous Econ				
	Unit II Business Eco	,			
Farming	Unit III Law Of Der				
And	Unit IV Cross, Elast	cicity			
Law Of Demand					
	Unit I Theory Of Co	st	982		
	Unit II Traditional A		n Approaches.		
	Unit III Law Of Var				
	Unit IV Return To S	-			
Block III	Unit I Concept of Supply Curve				
	Unit II Monopoly				
	Unit III Monopolistic Competition:				
	Unit IV Price And Output				
	Unit I Business Cycle				
	Unit II Marginal Productivity Theory				
	Unit III Theories Of I				
	<b>Jnit IV</b> Theories Of	Interest	18 <u> </u>		
Suggested Readings:					
<ol> <li>Geetika, "Managerial Economics", McGraw-Hill Education 2nd Ed.</li> <li>Thomas &amp; Maurice, "Managerial Economics: Concepts and Applications" (SIE), ,McGraw</li> </ol>					
2. Thomas & Maurice, "Mar Hill Education, 9th Ed	nagerial Economics:	Concepts a	ind Applications (SIE), McGraw		
3. Ahuja, H.L, "Managerial	Economics" S Chan	d 8th Ed			
• •			tion 7th Ed		
<ol> <li>Dwivedi, D.N., "Managerial Economics", Vikas Publication, 7th Ed</li> <li>Mithani, D.M., "Managerial Economics- Theory and Applications", HimalayaPublications</li> </ol>					
•		• •	•		
<ol> <li>Gupta, G., "Managerial Economics", McGraw-Hill Education (India)Pvt Limited</li> <li>Seth, M.L., "Principles of Economics", Lakshmi Narain Agrawal EducationalPublishers, Agra</li> </ol>					
<ol> <li>Jhingan, M.L., "Managerial Economics -1E", Vrinda Pub</li> <li>Jhingan, M.L., Vyashthi Arthashastra, Vrinda Pub 11. Mishra, J.P., VyashthiArthashastra</li> </ol>					
Note- Latest edition of the text books should be used.					
This course can be opted as an elective by the students of following subjects: Openfor all					
Suggested Continuous Evalu					
based on allotted Assignment and Class Tests. The marks shall be as follows:					

Programme: B.	Com.	Year: Seco	ond	Semester: Third		
Subject: Commerce						
Course Code: C0	10301T	(	Course Tit	le: Company Law		
Course outcomes: The objective of this course is to provide basic knowledge of the				provide basic knowledge of the		
provisions of the C	Compani	es Act 2013 alon	g with rele	evant cases.		
C	Credits: 6		Core Cor	mpulsory / Elective: Compulsory		
Max. N	Marks: 2	5+75	N	Iin. Passing Marks:10+25		
Blocks			Uni	its		
	Unit I I	ndian Companies	Act 2013			
Block I Indian	Unit II	Public Companie	es and Priv	vate Company's		
Companies Act	Unit III	Formation, of C	ompanies.			
2013	Unit IV	Memorandum (	Of Associa	tion; and Article Of Association;		
	Prospec	tus.		17 A		
	Unit I S	hares		8		
Block II	Unit II	Modes Of Acqui	ring			
Shares		Unit III Transfer And Transmission				
	Unit IV	Unit IV Debentures				
	Unit I Directors, Managing Director, Whole Time Director					
Block III	Unit II Appointment,					
Management	Unit III					
	Unit IV Company Meetings					
Block IV		Iajority And Min				
Majority Powers And	Unit II Prevention Of Oppression And Management.					
Minority	Unit III	Mismanagemen	t,	an from		
Rights	Unit IV	Appointment Of	f Official I	Liquidator And Duties.		
Suggested Readin	gs:	AW ID	HAKHO			
1. Kapoor G	K A Dha	imija Sanjay Com	pany Law (	Comprehensive Textbook On		
<b>^</b>		13 Taxmann Publ				
	tar Comp	any Law Delhi In	dia Eastern	Book Company Bharat Law		
House						
<ol> <li>Gupta Company Adhiniyam Sahitya Bhawan Publication (Hindi and English)</li> <li>Maheshwari SN And SK Maheshwari A Manual Of Business Law 2<sup>nd</sup></li> </ol>						
		Publishing House				
Note- Latest edition of the text books should be used.						
This course can be	opted as	an elective by the	students of	f following subjects: Openfor all		
Suggested Continu	ious Eval	uation Methods:	Continuous	s Internal Evaluation shall be		
based on allotted A	ssignme	nt and Class Tests.	. The mark	s shall be as follows:		

Programme: B	mme: B.Com. Year: Seco		ond	Semester: Third		
	Subject: Commerce					
Course Code: C			ourse Tit	le: Cost Accounting		
C0103027						
			students	to the basic concepts and the		
toolsused in cost	accountin	ng.				
(	Credits: 6		Core Co	mpulsory / Elective: Compulsory		
Max.	Marks: 2	25+75	Ν	/in. Passing Marks:10+25		
Blocks			Uni	its		
Block I	Unit I In	troduction: of C	Cost Acco	ounting,		
Introduction	Unit II I	nstallation of Co	sting Sys	tem,		
of Cost	Unit III	Material 61419				
Accounting	Unit IV	Methods of Pric	ing Mate	erial		
	Unit I La					
Labour Cost	Unit II N	Aethods of Wage	e Paymen	t		
Machine Hour	Unit III	Apportionment a	and Absor	ption of Overheads,		
Rate	Unit IV Machine Hour Rate.					
Block III	Unit I Unit Output Costing					
Unit Outp <mark>ut</mark>	Unit II Preparation of Cost Sheet;					
Costing	Unit III Tender Price.					
Reconciliation	Unit IV Preparation of Reconciliation Statement					
Statement						
	Unit I Process Costing					
Process	Unit II Treatment of Joint Product and By-product					
Costing	Unit III Preparation of Contract Account,					
Contract	Unit IV	Completed and U	Uncomple	eted Contracts;.		
Suggested Readi	ngs:	AMI BAR	11000	MIN		
1. Jain S.P. and N	arang K.L	: Cost Accounting	g; Kalyani	New Delhi.		
			Solutions	in Cost Accounting; Sultan		
Chand, New De		•				
3. Tulsian P.C; Pr		-				
				Swati Publication, Meerut.		
5. Horngren, Charles, Foster and Datar: Cost Accounting - A Managerial Emphasis; Prentice-Hall of India, New Delhi.						
		the text books sh				
This course can be opted as an elective by the students of following subjects: Openfor all						
	Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be					
				ks shall be as follows:		

Programme: B	.Com.	Year: Second		Semester: Third	
Subject: Commerce					
Course Code: C	Course Code: C010303T Course Title: Business Regulatory Framework				
Course outcome	s: The o	bjective of this c	ourse is t	to provide a brief idea about the	
framework of Ind	dian Con	tract Act,1872 and	d Sale of	Goods Act,1930.	
(	Credits: 6		Core	Compulsory / Elective: Elective	
Max.	Marks: 2	5+75	]	Min. Passing Marks:10+25	
Blocks			Uni	ts	
Block I		ndian Contract A	ct, 1872:		
Indian Contract	Unit II	Classification; Of	fer & Acc	ceptance;	
Act, 1872	Unit III	Capacity of Part	ties; Free	Consent;	
	Unit IV	Consideration; I	Legality of	of Objects	
Block II	Unit I Void Agreements;				
Void	Unit II Contingent Contracts; Quasi Contracts;				
Agreements		Remedies for Br			
Contingent	Unit IV Indemnity & Guarantee; Bailment & Pledge;				
Contracts  Block III	Unit I Sale of Goods Act, 1930:				
Sale of Goods	Unit II Conditions & Warranties;				
Act, 1930	Unit III Transfer of Ownership;				
,	Unit IV Remedial Measures;				
	Unit I N	egotiable Instrum	ent Act		
		Bill of Exchange,			
	Act Unit III Crossing of Cheque,				
Unit IV Dishonour of Cheque					
Suggested Reading	0	aw; Vikas Publishin	ag House	Now Dalhi	
			-	New Denn.	
2. Chandha P.R: Business Law; Galgotia, New Delhi.					
<ol> <li>Kapoor N.D: Business Law; Sultan Chand &amp; Sons, New Delhi. (Hindi and English)</li> <li>Desai T.R.: Indian Contract Act, Sale of Goods Act and Partnership Act; S.C.</li> </ol>					
4. Desar T.K.: Indian Contract Act, Sale of Goods Act and Partnership Act, S.C. Sarkar & Sons Pvt. Ltd., Kolkata.					
5. Tulsian, P.C., Business Law, New Delhi, Tata McGraw Hill.					
•		• •		wahar Publication, Agra	
	Note- Latest edition of the text books should be used.				
				f following subjects: Openfor all	
	Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be				
based on allotted A	Assignme	nt and Class Tests.	The mark	s shall be as follows:	

Programme	e: B.Com.	Year: Seco	ond	Semester: Third		
	Subject: Commerce					
Course Code	e: C010304T	Cours	e Title: In	nventory Management		
Course outcon		a a student will h				
<ul> <li>After completing this course a student will have:</li> <li>Ability to understand the concept of Inventory Management along with the basic laws and axioms of Inventory Management.</li> <li>Ability to understand the terminologies associated with the field of Inventory management and control along with their relevance.</li> <li>Ability to identify the appropriate method and techniques of Inventory management for solving different problems.</li> <li>Ability to apply basic Inventory management principles to solve business and industry related problems.</li> <li>Ability to understand the concept of Working Capital Management, Demand Analysis and Obsolescence.</li> </ul>						
	Credits: 6	YAAA	Core C	Compulsory / Elective: Elective		
М	l <mark>ax. Mark</mark> s: 2	5+75		lin. Passi <mark>ng Marks</mark> :10+25		
Blocks			UNIT	S		
Block I	Unit I Inve	ntory Manageme	ent ~~~~	5		
Inventory						
Management	Management Unit III Perpetual inventorysystem,					
Unit IV Benefits of good Inventory Management.						
Block II						
Concept and	ncept and Unit II Need for holding Inventory,					
Valuation of		ects of excess in	-			
Inventory		d Time, Replenis		ethods.		

Unit I Management of Working Capital

Unit III Sources of Working Capital,

**Unit III** Techniques of Inventory Control

Unit IV Disposal of Obsolete and Scrap items,

Unit IV Working Capital Ratio

Management Unit II Working Capital requirements,

Unit I Inventory Control

Unit II Types of Inventory,

**Block III** 

of Working

Capital

Inventory

Control

Block IV

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

#### 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



Programme:	B.Com.	Year: Sec	cond	Semester: Fourth		
	Subject: Commerce					
Course Code	Course Title: Income Tax Law and Accounts					
C010401T						
Course outcom	nes: It enab	les the students t	o know t	he basics of Income Tax Act and		
its implication			1			
	Credits: 6			ompulsory / Elective:		
			Compu			
Ma	x. Marks: 2:	5+75		Min. Passing Marks:10+25		
Blocks			UNI	TS		
Block I	Unit I Intr	oduction of Tax				
Introduction	Unit II Im	portanat terms				
of Tax system	Unit III A	gricultural Incon	ne			
and Key	Unit IV R	<mark>esidence</mark> & Tax I	Liability			
Terms						
Block II	Unit I Inc	Unit I Income from Salaries,				
Income				v.		
Heads I		<b>Unit II</b> Income from House Property. <b>Unit III</b> Profits and Gains of Business and Profession,				
		Unit IV Depreciation.				
Block III		Unit I Capital gains,				
Income	Unit II Income from Other Sources,					
Heads II	Unit III Deductions from Gross Total Income,					
	Unit IV Liability of an Individual.					
Deductions Block IV	Unit I Set	Unit I Set off and carry forward of losses				
Set off and		ubbing of Income		5555		
Clubbing of						
Income	Unit III Procedure of Assessment					
Unit IV Advance Payment of Tax						
<b>Suggested Rea</b> 1. Singhanai V	-	Guide to Income '	Tax: Taxn	nann. Delhi		
2. Mehrotra H.	<ol> <li>Singhanai V.K: Students' Guide to Income Tax; Taxmann, Delhi.</li> <li>Mehrotra H.C: Income Tax Law &amp; Accounts; Sahitya Bhawan, Agra. (Hindi and English)</li> </ol>					
<ul><li>English)</li><li>3. Girish Ahuja and Ravi Gupta: Systematic approach to income tax; Sahitya Bhawan Publications, New Delhi. (Hindi and English)</li></ul>						
4. Jain, R.K., In	icome Tax La	-	Hindi and	English), SBPD Publications,Agra		

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

Programme: B	.Com.	Year: Sec	ond	Semester: Fourth	
			Commerce		
Course Code: Co	Course Code: C010402T Course Title: Fundamentals of Marketing				
Course outcomes	The objective of this course is to provide basic knowledge concepts,				
	0	ques of marketing			
	Credits: 4 Core Compulsory / Elective: Compulsor				
Ν	Max. arks	:		Min. Passing Marks:	
Blocks			UN	ITS	
Block I	Unit I In	ntroduction			
Introduction of	Unit II	Evolution of mark	teting		
Marketing		Micro and Macro		nental factors.	
	Unit IV	Consumer Behav	viour		
Block II	Unit I M	Iarket Selection			
<b>Market Selection</b>		Target market sel	ection;		
and	Unit III			78.	
Product		Branding		1487	
Block III	Unit I P	U			
Pricing and		Pricing policies			
Promotion		Promotion		8	
		Promotion mix.			
Block IV		stribution	X PE		
	Unit II Wholesaling and retailing				
And Retailing	Unit III Retailing:				
	Unit IV retail vending machines Recent developments in marketing				
Suggested Readings:					
1. Kotler, Philip; Keller, Kevin Lane; Koshy, Abraham, and Mithileshwar Jha, Marketing Management:					
A South Asian Per		•	ranani, ana	whitineshwar sha, warketing wanagement.	
	-	tion to Marketing, Ox	ford Univer	sity Press, UK	
				inciples of Marketing, South Western	
Publishing, Ohio	,,,	d H	AL .	g, sound the sound	
4. Chhabra, T.N	., Principles	of Marketing, Sun In	ndia Publica	tion.	
5. Kumar, Arun	& N. Meen	akshi, Marketing Ma	nagement, V	Vikas Publications.	
(Hindi and English)	)	AIN IS A	IANAG		
6. McCarthy, E.	Jerome., an	d William D. Perreau	ilt, Basic Ma	arketing, Richard D.Irwin.	
7. Pride, William	n M., and D	.C. Ferell, Marketing	: Planning, I	mplementation &Control, Cengage	
Learning.					
8. Majaro, Simon, The Essence of Marketing, Prentice Hall, New Delhi.					
9. Zikmund, William G. and Michael D'Amico, Marketing: Creating and KeepingCustomers in an E-					
Commerce World, Thomson Learning.					
10. Etzel, Michael J., Walker, Bruce J., Staton, William J., and Ajay Pandit, Marketing Concepts and					
Cases, Tata McGraw Hill (Special Indian Edition).					
11. McCarthy, E. Jerome; Cannon, Joseph P., and William D. Perrault, Jr., BasicMarketing: A Managerial Approach, McGraw Hills					
Managerial Approach, McGraw Hills. Note- Latest edition of the text books should be used.					
Note- Latest edition of the text books should be used.           This course can be opted as an elective by the students of following subjects: Openfor all					
				1 Evaluation shall be	
based on allotted Ass					

Programme: B.Com. Year: Second		Semester: Fourth			
Subject: Commerce					
Course Code: C010404T Course Title: Fundamentals of Entrepreneurship					

Course outcomes:

After completing this course a student will have:

- ✓ Ability to understand the concept of Entrepreneurship along with the basic laws and practices of Entrepreneurship.
- ✓ Ability to understand the terminologies associated with the field of Entrepreneurship along with their relevance.
- Ability to identify the appropriate functions and qualities of Entrepreneur for solving different problems.
- Ability to apply basic Entrepreneurship principles to so lve business and industry related problems.
- ✓ Ability to understand the concept of Life Small Business, Raising of Funds and EDP.

Cre	Credits: 6 Core Compulsory / Elective: E					
Max. M	Max. Marks: 25+75 Min. Pas					
E						
Blocks		UNITS				
Blocks I	UNIT I Entrepreneursh	ip 💦				
<b>Entrepreneurship</b>	UNIT II Theories of En	ntrepreneurship.				
	UNIT III Difference be	etween Entrepreneurship & Entrepreneur.				
	UNIT IV Entrepreneurship & Environment.					
	AHAM IU ""					
	UNIT I Entrepreneurship Development Programme (EDP)					
Blocks II	UNIT II Steps. Outline.					
Entrepreneurship	UNIT III Women Entrepreneurship					
Development	UNIT IV Women Entrepreneur.					
Programme		1				
(EDP)						
Blocks III	<b>UNIT I</b> Promotion of a Venture:					
Promotion of	UNIT II Project Identification					
Venture and	<b>UNIT III</b> ProjectAppr	aisal				
Project	<b>UNIT IV</b> Raising of F					
Identification						

Blocks IV	UNIT I Small Business				
Small	UNIT II Importance of Small Business.				
Business	<b>Business</b> UNIT III Role of Financial Institutions in Financing of Small				
And Role of	Business, .				
Financial	UNIT IV Legal Requirements.				
Institutions					
Suggested Read	lings:				
1. Desai, Va	sant, "Dynamics of Entrepreneurial Development and				
Managem	ent",Himalaya Publishing House				
2. Desai, Va	sant, "Management of Small Scale Industry", Generic				
3. Drucker, I	Perer, "Innovation and Entrepreneurship", Harper Business;				
Reprinted	ition				
4. Gupta, C.	B. & Srinivasan, N.P., "Entrepreneurship Development", S. Chand				
5. Kenneth,	5. Kenneth, P.Van, "Entrepreneurship and Small Business Management"				
	System" 7 A groupel B.C. (IIduamiteVikes"(Hindi)				
U U	7. Agrawal, R.C., 'UdyamitaVikas''(Hindi)				
	tion of the text books should be used.				
	be opted as an elective by the students of following subjects: Open				
for all					
Suggested Cont	inuous Evaluation Methods: Continuous Internal Evaluation shall				
be					
based on allotted	d Assignment and Class Tests. The marks shall be as follows:				
	SHAHU JI MAHARAJ UNIVERSI				

Programme: B.	Com.	Year: Sec	ond	Semester: Fourth		
Subject: Commerce						
Course Code: C010405T Course Title: Tourism and Travel Management				sm and Travel Management		
Course outcomes:	The obje	ective of this cour	rse is to ur	nderstand the fundamental		
concept						
of Tourism and to	familiar	ize with the signi		nd emerging trends in tourism.		
C	Credits: 6		Core C	Compulsory / Elective: Elective		
Max.	Marks: 2	5+75	Ν	Iin. Passing Marks:10+25		
Blocks			UN	ITS		
Block I	UNIT I	Introduction to	Fravel			
Introduction to	UNIT I	I Traveler, excur	sionist			
Travel	UNIT I	<b>II</b> Classification	of tourism	and tourists,		
	UNIT I	V Growth and D	evelopme	nt of Tourism.		
Block II	UNIT I	The Modern To	ur Industr	y		
The	UNIT I	I Independent Pa	ackage			
Modern	UNIT I	UNIT III Incentive and Convention Tour				
Tour	UNIT IV Specialist Tour Operators:					
Industry						
Block III	UNIT I Tour Operations and Documentation:					
Tour	UNIT II How to set up a TravelAgency					
<b>Operations and</b>	UNIT III Travel Documentation					
<b>Documentation</b>	UNIT IV VISA- various types and requirements-					
	<b>UNIT I</b> Impact of Tourism and Tourism Organizations					
Blocks IV	UNIT I	UNIT II Strategies to overcome UNIT III United Nations World Tourism Organization (UNWTO).				
Impact of						
Tourism and						
Tourism	UNIT IV International Air Transport Association (IATA),					
Organizations		AHI HAAN	WI ADA			
Suggested Readings:						
	-		-	blishers Pvt Ltd, New Delhi.		
2. Pran Nath Seth(1997),Successful Tourism Management, Sterling Publishers Pvt Ltd,New Delhi,						
3. Ghosh Bishwanth (2000), Tourism & Travel Management, Second Revised EditionVikas						
Publishing House Pvt Ltd, New Delhi.						
Note- Latest edition of the text books should be used.						
This course can be	This course can be opted as an elective by the students of following subjects: Openfor all					
Suggested Continu	ious Eval	uation Methods:	Continuou	s Internal Evaluation shall be		
based on allotted A	Assignme	nt and Class Tests	. The mark	as shall be as follows:		

Programme: B	S.Com.	Year: Th	ird	Semester: Fifth	
Subject: Commerce					
Course Code: C010501T Course Title: Corporate Accounting				Corporate Accounting	
Course outcomes	: This cou	rse enables the st	udent to d	evelop awareness about corporate	
accounting in cor	nformity v	vith the provisior		-	
(	Credits: 5		Core Cor	mpulsory / Elective: Compulsory	
Max.	Marks: 2	5+75	Ν	1 Ain. Passing Marks:10+25	
Blocks			U	Jnits	
Block I	Unit I-S				
Shares and		Preference Shares	-	•	
Preference		Share Capital A Issues, Forfeiture			
shares Block II		ebentures		ssuc	
Debentures		Profit Prior To In	corporatio		
		Profit And Loss	- /		
		Final Accounts		incorporation.	
Block III			odwill	4	
Goodwill and	Unit I-Valuation Of Goodwill Unit II- Valuation Of Goodwill,				
shares	Unit II-Valuation Of Shares				
	Unit IV- Methods Of Valuation Of Shares.				
Unit I-Amalgamation Of Companies					
Block IV	Unit II-Itroduction to Amalgamation,				
Amalagamation	unit III- Internal Reconstruction				
	Unit IV	-Internal And I	External, 1	Liquidation	
Suggested Readings:					
_			Accounts	Sultan Chand And	
Company(I		-			
2. Maheshwari SN And Maheshwari SK Corporate Accounting Vikas Publishing					
(Hindi and English) 2 Shukla SM And Cupta SP Advanced Accountancy Sabitya Phawan Publication					
3. Shukla SM And Gupta SP Advanced Accountancy Sahitya Bhawan Publication (Hindi and English)					
,	4. Jaiswal K S Corporate Accounting Both English And Hindi Shukla MC Grewal				
	-	dvanced Accoun	-		
6. Shukla MB Corporate Accounting Kitab Mahal					
-	pak: Corp	orate Accounting	g, Navyug	Publications, Agra (English and	
Hindi)	at ad:4:	n of the tort has	la cha-l-l	be used	
Note-Late	est eaitio	n of the text boo	KS SNOUIO	i de usea.	

Programme:	B.Com.						
	Subject: Commerce						
Course Code:	Course Code: C010502T Course Title: Goods and Services Tax						
Course outcome	Course outcomes: To provide students with the working knowledge of principles and						
provisions of GST to understand the relevance of GST in the present Indian tax in							
scenario and its contribution for economic development.							
	Credits: 5		Core Cor	mpulsory / Elective: Compulsory			
Max	. Marks: 25	5+75	N	Iin. Passing Marks:10+25			
Blocks			U	Jnits			
Block I	Unit I- Ir	ntroduction of In	ndirect Tax	х,			
Indirect tax	Unit II-G	ST Meaning					
	Unit III-S	Unit III-Structure Of GST,					
	Unit IV-	mportant Definit	tion Under	r GST Act.			
Block II	Unit I-GS	Unit I-GST Time Of Supply					
Time of supply	, Unit II-P	lace Of Supply c	oncepts				
		Value Of Supply					
	Unit IV-	Determination O	f GST Lia	bility.			
Block III	Unit I-In	troduction of In	put Tax Cı	redit ITC			
Input tax credit and payment	Unit II-P	Unit II-Payment Under GST					
under GST	Uniit III-GST Return:						
Unit IV-Assessment Under GST							
	Unit I-GS	ST- Registration	~~~~~				
Block IV		Unit II-Accounts And Records:					
Accounts and		Unit III-Invoice					
records Unit IV- GST Audit							
Suggested Read		SHAL	Ch	aut the			
00	5						

## 1. Malhotra XE and Agarwal goods and services tax Agra India Sahib Bhawan Publication English and Hindi

- 2. Agarwal Raj ke advanced handbook on GST background material on model GSTlaw Sahitya Bhawan Publications.
- 3. Bansal K. M. GST Customer law taxman Publicati on private limited Universityedition
- 4. RK Singh PK a bird's eye view of GST Asia law house
- 5. Singhania VK student's guide to GST and customs law taxman Publication private limited University edition
- 6. Gupta & Maheshwari, Tyagi Goods and Services Tax, SBPD PUBLISHING HOUSE, AGRA
- 7. Babu, Deepak: GST: A Revolution on Indian Tax System, ISARA Solutions,Note-Latest edition of the text books should be used.

Programm	Programme: B.Com. Year: Thi			Semester: Fifth				
Subject: Commerc e								
Course Co	Course Code: C010503T Course Title: Business Finance							
Course outc	omes: This cou	urse is to help stu	dents und	erstand the conceptual framework				
of Business	of Business Finance.							
Credits: 5 Core Compulsory / Elective: Electiv								
Ν	Aax. Marks: 2	5+75	I	Min. Passing Marks:10+25				
	Total	No. of Lectures (	in hours p	per week): 75				
Blocks			Units					
Block I Capital Budgeting	Unit I-Introduction to Business Finance Unit II-Finance Function Investment, Financing And DividendDecisions, Unit III-Capital Budgeting Unit IV-Investment Decisions							
Block II Cost of Capital	Unt I-Cost Of Capital Unit II-Calculation Of Cost Of Debt Unit III-Cost Of Capital, Unit IV-Capitalization- Meaning, Overcapitalization.							
Block III Dividend policies	UnitI-Dividend Policies Unit II- Dividend Models Unit III-Different types of Sources Of Funds Unit IV-Working Capital.							
Block IVUnit I-Time value of MoneyTime valueUnit II-Capital MarketUnit III-(B) SecondaryMarket FunctionsUnit IV- Indian Money Markets structure								
<ol> <li>Bhalla</li> <li>Chand</li> <li>Khan I</li> <li>Pandey</li> </ol>	ani V A Finan VK Modern V ra Prasanna Fi NY And Jain F y I M Financia	Working Capital nancial Manager	ment Theo nagement	ory And Practices Tax And Problems				

Programm	me: B.Com. Year: Third Semester: Fifth						
	Subject: Commerce						
Course Coo	le: C010504T	Course Title	e: Principle	es and Practices of Insurance			
Course outco	omes:						
After comple	eting this cours	e a student will h	nave:				
<ul> <li>practice</li> <li>✓ Ability</li> <li>control</li> <li>✓ Ability</li> <li>different</li> </ul>	<ul> <li>✓ Ability to understand the concept of Insurance along with the basic laws and practices of Insurance.</li> <li>✓ Ability to understand the terminologies associated with the field of Insurance and control along with their relevance.</li> <li>✓ Ability to identify the appropriate method and types of Insurance for solving different problems.</li> <li>✓ Ability to apply basic Insurance principles to solve business and industry rela ted</li> </ul>						
1		oncept of Life, M	[arine and ]	Fire Insurance.			
	Credits: 5			Compulsory / Elective: Elective			
Ν	Max. Marks: 25	5+75		lin. Passing Marks:10+25			
Blocks	15		Units				
Block I	Unit I-Risk: Meaning, Types, Causes,						
		ods of Handling					
	Unit III-Insur			- 74			
	Unit IV-Basic concepts of Insurance,						
Block II	Unit I-Life Insurance						
Life	Unit II-Essentials of Life Insurance Contract						
Insurance	Unit III-Procedure of Life Insurance						
	Unit IV- Life Insurance Corporation						
Block III	Unit I-Introduction of Marine Insurance						
		cteristics of Mar		ice,			
		tract, Types of I					
	Unit IV - Main Clauses in Marine Policies						
Block IV	Unit I-Fire Insurance						
Fire	Unit II- Fire Insurance Contract,						
Unit IV-Motor Insurance,							
Suggested Readings:							
1 Mishra M.N., Insurance- Principles & Practice.							
2- Gupta O.S., Life Insurance.							
3- Vinayakam, M. Radhaswami &Vasudevam, Insurance- Principles & Practice.4-							
	Kothari & Bhall, Principles & Practice of Insurance.						
5- श्रीवास्तव							
Latest edition of the text books should be used.							

Latest edition of the text books should be used. This course can be opted as an elective by the students of following subjects: Openfor all

Programme	: B.Com.	Year: Th	ird	Semester: Fifth		
	Subject: Commerce					
Course Code	Course Code: C010505T Course Title: Monetary Theory and Banking in India					
Course outcor	mes: The co	ourse expose the	students	to the working for money and		
financial syste	m prevailing	in India.				
Credits: 5 Core Compulsory / Elective: Elective						
Ma	ax. Marks: 2	5+75	N	Iin. Passing Marks:10+25		
Block			Units	5		
Block I Money	Unit I- Money: Unit II- Importance Of EachComponent, Unit III-High Powered Money Unit IV-Financial System					
Block II Indian banking system	Unit I-Indian Banking System Unit II-Commercial Bank and Regional Rural Banks Unit III-Cooperative Bank In India Unit IV-Determination Of Money Supply					
Block III Development banks	Unit I-Development Banks And Other Non-Banking Financial Institution Unit II- Institutional Credit, Unit III-Problem Between The Government And The Commercial Sector, Unit IV-Inter-Sectoral And Inter-RegionalProblems,					
Block IV Reserve bank of India	Unit I- Reserve Bank of India Unit II- Monetary Policy Unit III-Interest Rates Unit IV- Inflation .					
<ol> <li>Deshmukh A</li> <li>Gupta SB M</li> <li>Khan M Y I</li> </ol>	lian Banking S And Indian Ba Ionetary Plani ndian Financi	nking System Cha ning Of India al System Theory	andralok Pr And Pract	Iindi and English) rakashan(Hindi and English) ice is In India Note- <b>Latest</b>		

edition of the text books should be used.

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

forms and norms of Managerial Accounting.  Ability to understand the terminologies associated with the field of Manage Accounting and control along with their relevance.  Ability to identify the appropriate method and techniques of Managerial Accounting for solving different problems.  Ability to apply basic Managerial Accounting princ iples to solve business industry related issues and problems.  Ability to understand the concept of Budgetary Control, Cash Flow Statement, Fun Flow Statement, Break Even Analysis etc.  Credits: 5 Core Compulsory / Elective: Compulsor / Units Block I Unit I- Management Accounting Management Unit II- Gassification of Ratios Unit III-Financial Statement Analysis and Interpretation Unit IV-Parties Interested in Financial Statement and C Flow Statement (As-3). Block II Unit I - Statement (As-3). Block III Unit I - Business Budgeting Unit III-Pricing of Product, make or byDecision Unit IV-Break Even Analysis Block Unit II-Standard Costing and Variance Analysis Block Unit II-Standard Costing and Variance Analysis	Programm	ne: B.Com.	n. Year: Third Semester: Sixth					
<ul> <li>Course outcomes:</li> <li>After completing this course a student will have:</li> <li>Ability to understand the concept of Managerial Accounting along with the bar forms and norms of Managerial Accounting.</li> <li>Ability to understand the terminologies associated with the field of Manage Accounting and control along with their relevance.</li> <li>Ability to identify the appropriate method and techniques of Managerial Accounting for solving different problems.</li> <li>Ability to apply basic Managerial Accounting princ iples to solve business industry related issues and problems.</li> <li>Ability to understand the concept of Budgetary Control, Cash Flow Statement, Fun Flow Statement, Break Even Analysis etc.</li> <li>Credits: 5</li> <li>Core Compulsory / Elective: Compulsor / Elec</li></ul>		Subject: Commerce						
After completing this course a student will have:         ✓ Ability to understand the concept of Managerial Accounting along with the bar forms and norms of Managerial Accounting.         ✓ Ability to understand the terminologies associated with the field of Manage Accounting and control along with their relevance.         ✓ Ability to identify the appropriate method and techniques of Managerial Accounting for solving different problems.         ✓ Ability to identify the appropriate method and techniques of Managerial Accounting for solving different problems.         ✓ Ability to apply basic Managerial Accounting princ iples to solve business industry related issues and problems.         ✓ Ability to understand the concept of Budgetary Control, Cash Flow Statement, Fun Flow Statement, Break Even Analysis etc.         Credits: 5       Core Compulsory / Elective: Compulsor / Unit II- Management Accounting Unit II- Management Accounting Unit II- Management Accounting Unit II- Management Accounting Unit II- Plancial Statement Analysis and Interpretation Unit IV-Parties Interested in Financial Statement, Unit II- Classification of Ratios         Block I       Unit II- Classification of Ratios         Matio       Unit II- Fund Flow And Cash Flow Statement and C Flow Statement (As-3).         Block III       Unit I- Business Budgeting	Course Cod	ourse Code: C010601TCourse Title: Accounting for Mangers						
<ul> <li>Ability to understand the concept of Managerial Accounting along with the base forms and norms of Managerial Accounting.</li> <li>Ability to understand the terminologies associated with the field of Managerial Accounting and control along with their relevance.</li> <li>Ability to identify the appropriate method and techniques of Managerial Accounting for solving different problems.</li> <li>Ability to apply basic Managerial Accounting princ iples to solve business industry related issues and problems.</li> <li>Ability to understand the concept of Budgetary Control, Cash Flow Statement, Fun Flow Statement, Break Even Analysis etc.</li> <li>Credits: 5 Core Compulsory / Elective: Compulsor / Elective: Compulsor / Management Accounting Management and Unit II- Management Accounting Unit II- Management Accountant Unit III-Financial Statement Analysis and Interpretation Unit IV-Parties Interested in Financial Statement, Unit III-Financial Statement analysis Unit IV - Term Fund and Preparation of Fund Flow Statement and C Flow Statement (As-3).</li> <li>Block III Unit I- Managinal Costing Unit II-Standard Costing and Variance Analysis</li> <li>Block Unit I-Standard Costing and Variance Analysis</li> </ul>				1				
forms and norms of Managerial Accounting.  Ability to understand the terminologies associated with the field of Manage Accounting and control along with their relevance.  Ability to identify the appropriate method and techniques of Managerial Accounting for solving different problems.  Ability to apply basic Managerial Accounting princ iples to solve business industry related issues and problems.  Ability to understand the concept of Budgetary Control, Cash Flow Statement, Fun Flow Statement, Break Even Analysis etc.  Credits: 5 Core Compulsory / Elective: Compulsor	After comple	eting this cours	se a student will	have:				
Accounting and control along with their relevance.         ✓ Ability to identify the appropriate method and techniques of Managerial Accounting for solving different problems.         ✓ Ability to apply basic Managerial Accounting princ iples to solve business industry related issues and problems.         Ability to understand the concept of Budgetary Control, Cash Flow Statement, Fun Flow Statement, Break Even Analysis etc.         Credits: 5       Core Compulsory / Elective: Compulsor /	-	✓ Ability to understand the concept of Managerial Accounting along with the basic forms and norms of Managerial Accounting.						
Accounting for solving different problems. Ability to apply basic Managerial Accounting princ iples to solve business industry related issues and problems. Ability to understand the concept of Budgetary Control, Cash Flow Statement, Fun Flow Statement, Break Even Analysis etc. Credits: 5 Core Compulsory / Elective: Compulso Max. Marks: 25+75 Min. Passing Marks:10+25 Blocks Units Block I Unit I- Management Accounting Management accounting Unit II- Management Accountant accounting Unit II-Financial Statement Analysis and Interpretation Unit IV-Parties Interested in Financial Statement, Unit II-Classification of Ratios Unit III-Fund Flow And Cash Flow Statement analysis Block II Unit I- Business Budgeting Unit II-Marginal Costing Unit III-Pricing of Product, make or byDecision Unit IV-Break Even Analysis Block Unit I-Standard Costing and Variance Analysis			-		-			
industry related issues and problems. Ability to understand the concept of Budgetary Control, Cash Flow Statement, Fun Flow Statement, Break Even Analysis etc. Credits: 5 Core Compulsory / Elective: Compulsor Max. Marks: 25+75 Min. Passing Marks:10+25 Blocks Units Block I Unit I- Management Accounting Management Unit II- Management Accountant accounting Unit III-Financial Statement Analysis and Interpretation Unit IV-Parties Interested in Financial Statement, Unit III-Fund Flow And Cash Flow Statement analysis Unit III- Fund Flow And Cash Flow Statement unit IV - Term Fund and Preparation of Fund Flow Statement and C Flow Statement (As-3). Block III Business budgeting Unit III-Pricing of Product, make or byDecision Unit IV-Break Even Analysis Block Unit I-Standard Costing and Variance Analysis	-				techniques of Managerial			
Flow Statement, Break Even Analysis etc.         Credits: 5         Core Compulsory / Elective: Compulsor         Max. Marks: 25+75       Min. Passing Marks: 10+25         Blocks       Units         Block I       Unit I- Management Accounting         Management accounting       Unit III- Management Accountant         unit III-Financial Statement Analysis and Interpretation       Unit IV-Parties Interested in Financial Statement,         BlockII       Unit II-Ratio Analysis         BlockII       Unit II-Classification of Ratios         Mation       Unit III-Fund Flow And Cash Flow Statement         analysis       Unit IV - Term Fund and Preparation of Fund Flow Statement and C Flow Statement (As-3).         Block III       Unit I-Business Budgeting         Unit III-Pricing of Product, make or byDecision       Unit III-Pricing of Product, make or byDecision         Unit IV-Break Even Analysis       Block	-		-	counting	princ iples to solve business and			
Max. Marks: 25+75Min. Passing Marks: 10+25BlocksUnitsBlock IUnit I- Management Accounting Unit II- Management Accountant Unit III-Financial Statement Analysis and Interpretation Unit IV-Parties Interested in Financial Statement,BlockIIUnit II-Ratio Analysis Unit II-Classification of Ratios Unit III-Fund Flow And Cash Flow Statement Unit IV - Term Fund and Preparation of Fund Flow Statement and C Flow Statement (As-3).Block IIIUnit I- Business Budgeting Unit II-Pricing of Product, make or byDecision Unit IV-Break Even AnalysisBlockUnit I-Standard Costing and Variance Analysis	•			tary Contr	ol, Cash Flow Statement, Fund			
BlocksUnitsBlock IUnit I- Management AccountingManagement accountingUnit II- Management Accountant Unit III-Financial Statement Analysis and Interpretation Unit IV-Parties Interested in Financial Statement,BlockIIUnit I-Ratio AnalysisBlockIIUnit II- Classification of Ratios Unit III-Fund Flow And Cash Flow Statement analysisBlock IIIUnit IV - Term Fund and Preparation of Fund Flow Statement (As-3).Block IIIUnit I- Business Budgeting Unit II-Business Budgeting Unit III-Pricing of Product, make or byDecision Unit IV-Break Even AnalysisBlockUnit I-Standard Costing and Variance Analysis		Credits: 5		Core Con	npulsory / Elective: Compulsory			
Block IUnit I- Management AccountingManagement accountingUnit II- Management Accountant Unit III-Financial Statement Analysis and Interpretation Unit IV-Parties Interested in Financial Statement,BlockIIUnit I-Ratio Analysis Unit II-Classification of Ratios Unit III-Fund Flow And Cash Flow Statement unit IV - Term Fund and Preparation of Fund Flow Statement and C Flow Statement (As-3).Block III Business budgetingUnit I- Business Budgeting Unit II-Pricing of Product, make or byDecision Unit IV-Break Even AnalysisBlockUnit I-Standard Costing and Variance Analysis	Ν	Max. Marks: 2	5+75	N	lin. Passing Marks:10+25			
Management accountingUnit II- Management Accountant Unit III-Financial Statement Analysis and Interpretation Unit IV-Parties Interested in Financial Statement,BlockIIUnit I-Ratio Analysis Unit II- Classification of Ratios Unit III-Fund Flow And Cash Flow Statement Unit IV - Term Fund and Preparation of Fund Flow Statement and C Flow Statement (As-3).Block III Business budgetingUnit II- Business Budgeting Unit III-Pricing of Product, make or byDecision Unit IV-Break Even AnalysisBlockUnit I-Standard Costing and Variance Analysis	Blocks			Units				
accountingUnit III-Financial Statement Analysis and InterpretationUnit IV-Parties Interested in Financial Statement,Unit IV-Parties Interested in Financial Statement,Unit II-Ratio AnalysisBlockIIRatiounit III-Fund Flow And Cash Flow StatementanalysisUnit IV - Term Fund and Preparation of Fund Flow Statement and CFlow Statement (As-3).Block IIIBusinessbudgetingUnit II-Marginal CostingUnit III-Pricing of Product, make or byDecisionUnit IV-Break Even AnalysisBlockUnit I-Standard Costing and Variance Analysis	Block I	Unit I- Manag	gement Accounti	ng				
Unit III-Finalcial Statement Analysis and InterpretationUnit IV-Parties Interested in Financial Statement,Unit IV-Parties Interested in Financial Statement,Unit II-Ratio AnalysisBlockIIIRatiounit III-Fund Flow And Cash Flow StatementanalysisUnit IV - Term Fund and Preparation of Fund Flow Statement and CFlow Statement (As-3).Block IIIBusinessbudgetingUnit II-Marginal CostingUnit III-Pricing of Product, make or byDecisionUnit IV-Break Even AnalysisBlockUnit I-Standard Costing and Variance Analysis		Unit II- Mana	gement Account	ant				
BlockIIUnit I-Ratio AnalysisBlockIIUnit II- Classification of RatiosRatioUnit III-Fund Flow And Cash Flow StatementanalysisUnit IV - Term Fund and Preparation of Fund Flow Statement and CFlow Statement (As-3).Block IIIUnit I- Business BudgetingBusinessUnit II-Marginal CostingUnit III-Pricing of Product, make or byDecisionUnit IV-Break Even AnalysisBlockUnit I-Standard Costing and Variance Analysis	accounting	Unit III-Finar	cial Statement A	Analysis ar	d Interpretation			
BlockII Ratio analysisUnit II- Classification of Ratios Unit III-Fund Flow And Cash Flow Statement unit IV - Term Fund and Preparation of Fund Flow Statement and C Flow Statement (As-3).Block III Business budgetingUnit I- Business Budgeting Unit II-Marginal Costing Unit III-Pricing of Product, make or byDecision Unit IV-Break Even AnalysisBlockUnit I-Standard Costing and Variance Analysis		Unit IV-Partie	es Interested in F	Financial S	Statement,			
Ratio analysisUnit III-Fund Flow And Cash Flow Statement Unit IV - Term Fund and Preparation of Fund Flow Statement and C Flow Statement (As-3).Block III Business budgetingUnit I- Business Budgeting Unit II-Marginal Costing Unit III-Pricing of Product, make or byDecision Unit IV-Break Even AnalysisBlockUnit I-Standard Costing and Variance Analysis				IARA. IV				
analysisUnit IV - Term Fund and Preparation of Fund Flow Statement and C Flow Statement (As-3).Block III Business budgetingUnit I- Business Budgeting Unit II-Marginal Costing Unit III-Pricing of Product, make or byDecision Unit IV-Break Even AnalysisBlockUnit I-Standard Costing and Variance Analysis								
Flow Statement (As-3).Block III Business budgetingUnit I- Business Budgeting Unit II-Marginal Costing Unit III-Pricing of Product, make or byDecision Unit IV-Break Even AnalysisBlockUnit I-Standard Costing and Variance Analysis								
Block III Business budgetingUnit I- Business Budgeting Unit II-Marginal Costing Unit III-Pricing of Product, make or byDecision Unit IV-Break Even AnalysisBlockUnit I-Standard Costing and Variance Analysis	analysis	-						
Business budgetingUnit II-Marginal Costing Unit III-Pricing of Product, make or byDecision Unit IV-Break Even AnalysisBlockUnit I-Standard Costing and Variance Analysis	Block III							
budgetingUnit III-Pricing of Product, make or byDecision Unit IV-Break Even AnalysisBlockUnit I-Standard Costing and Variance Analysis								
Unit IV-Break Even Analysis         Block       Unit I-Standard Costing and Variance Analysis	budgeting	_	-	ka or hyD	acision			
Block Unit I-Standard Costing and Variance Analysis								
e ·	Dlash			lorionaa A	nelveie			
	IV BIOCK							
		Unit II-Types of Variance Analysis						
costing Unit IV-Classification of Reports		Unit III-Reporting to Management						

- 1. Homgren, C.T., Gary L. Sundem and 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, Ludhiyana. (Hindi and English)
- 7. Lal Jawahar; Managerial Accounting, Himalya Publishing House, New Delhi.
- 8. Misra, A.K., Management Accounting, (Hindi and English) Navneet Prakashan, Nazibabad.

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

Programme: B.Com. Year: Thi			ird Semester: Sixth					
Subject: Commerce								
Course Code	:: C010602T Course Title: Auditing							
Course outcon	nes: This course aims at imparting knowledge about the principles and							
methods of au	thods of auditing and their application.							
Credits: 5 Core Compulsory / Elective: Compulsor								
Max. Marks: 25+75 Min. Passing Marks: 10+25								
Blocks			Units	5				
		nodology of Acc	•					
Block I		lit and Audit Pro	10.9					
Auditing		andardof Auditin	ng sa k					
	Unit IV-Int	ernal Control		YA.				
Block II	Unit I-Audi	it Procedures Co	ncepts					
DIOCK II	Unit II-Aud	litor's Approach	to statisti	cal samp	oling,			
Auditors	Unit III- Auditors approach to vouchers,							
Approach	Unit IV-Au	ditor's Report	TA		Les 1			
	Unit I-Audi	it of Limited Con	npanies					
Block III	Unit II- Company auditor powers, duties and liabilities as per							
Company	Company A	ct 1956,						
Auditors	Unit III-Enquiries under Section 227 (IA)							
	Unit IV-Ad	ditional ma	atters	in th	ne Auditor's Re	eport		
Block	Unit I-Audi	it of Public Secto	or Underta	king				
IV		cedure of appoin	tment of A	Auditors				
Auditor of	Unit III- C							
public sector		ernal Audit						
undertaking		ST MAII	Anne					
Suggested Ro	0	A 1:4:	TATAM		Jan Da 11, 1			
1. Gupta Kamal : Contemporary Auditing, TATA Mc Graw, New Delhi.								
<ol> <li>Tandon, B.N. : Principles of Auditing, S. Chand &amp; Company, New Delhi.</li> <li>Pargare Dinkar : Principles and practices of Auditing, Sultan Chand, New</li> </ol>								
Delhi.								
4. Sharma, T.R. : Auditing Principles and Problems, Sahitya Bhawan, Agra. (								
Hindi and English)								
5. Yadav, Pankaj, Auditing, Neel Kamal Prakashan, Delhi(Hindi and English)								
		iting: MK Publica		a (Hindi	and English)			
Note- Latest e	edition of the	text books should	d be used.					
]								

Programm	e: B.Com.	Year: Third	Semester: Sixth				
	Subject:						
	Commerce						
Course Cod							
	CO10604T Operations						
	Course outcomes:						
Alter complet	After completing this course a student will have:						
-	✓ Ability to understand the concept of Financial Market along with the basic forms and norms of Financial Market.						
-		d the terminologies a llong with their releva	ssociated with the field of Financial ance.				
✓ Ability		e appropriate method	and techniques of Financial M arket				
✓ Ability		ic Financial Market p	principles to solve business and				
✓ Ability	<ul> <li>Ability to understand the concept of Primary and Secondary Market, Stock Exchange, SEBI etc.</li> </ul>						
	Credits: 5 Core Compulsory / Elective: Elective						
Ma	ax. Marks: 2	5+75	Min. Passing Marks:10+25				
		<u>er</u>	16 8				
Blocks	30	100	Units				
Block I	Unit I-Fin	ancial Markets	IT Hot				
Financial	Unit II-Fin	ancial Markets in the	Organized Sector				
Markets	Unit III-St	ucture of Money Mar	ket in India				
	Unit IV- D	eveloped Money Ma	rket				
Block	Unit I- Introduction to Capital market						
II	Unit II-Instruments of New Issues						
Capital	Unit III- Pl	ayers and their role ir	the New Issue Market				
market Unit IV-Defects and Remedies of New Issue Market.							
Block	Unit I- Sec	ondary market					
III	Unit II- Pu	blic Stock Exchange	es				
Secondary		Functionaries on Sto					
market		vestor Protection	0				

Block IV SEBI	Unit I-SEBI Guidelines Unit II- Primary Market Unit III- Secondary Market Unit IV-Protection of investor's interest
1.	ested Readings: Machiraju, 'Indian Financial System' – Vikas Publishing House. 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 forall



Credits: 5 Core Compulsory / Elective: Elective Max. Marks: 25+75 Min. Passing Marks: 10+25 Blocks							
Course outcon	Management Course outcomes: The paper aims to develop in the students a proper understanding						
Course Code	: C010605T	Subject: C Course Title: Hu	Commerce				
0	e: B.Com.	Year: Th		Semester: Sixth			

concepts	Unit IV-VRS work life balance downsizing.					
Block II	Unit I-Recruitment & Selection					
Recruitment	Unit II-Selection					
and Selection	Unit III-Training					
	Unit IV- Training Methods					
Dia da III	Unit I-Employee Compensation					
Block III	Unit II-Job Evaluation.					
Performane	Unit III-Performance Appraisal					
appraisal	Unit IV-Quality of Work Life					
Block	Unit 1- EMPLOYEE WELFARE					
IV	Unit II- Employee Benefits					
Employee welfare	Unit III-Fringe Benefits					
,, chui c	Unit IV-Grievance Handling & Discipline					

- 1. Aswathappa K Maine resource management Tata McGraw Hill
- 2. Verma Pramod SaviBagiyaprabandhan Rao VSP human resource management Excel books
- 3. Tripathi PC personnel management and Industrial Relations Sultan Chand and sons
- 4. Agarwal & Fauzdar, Human Resource ManagementSBPD Publishing House, Agra (English/Hindi)

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

Programm	gramme :B.Com. Year: Thi		ird	Semester: Sixth		
	Subject: Commerce					
Course Cod	Course Code: C010606T Course Title: Business Ethics and Corporate Governance					
Course outco	Course outcomes: This course seeks to provide knowledge about the concepts, tools,					
techniques, a	and relevance of	Business Ethic	es and Con	rporate Governance in the present		
changing sce						
	Credits: 5		Core C	ompulsory / Elective: Elective		
I	Max. Marks: 25+	-75	Μ	Iin. Passing Marks:10+25		
Blocks			Units			
Block I	Unit I-Values					
Business	Unit II-Loyalty and Ethical Behaviour, Values across Cultures;					
ethics	Unit III-Business Ethics					
	Unit IV-Needs, Ethical Practices in Management.					
Block II	Unit I- Ethical Value System					
Ethical	Unit II-Social Contracts					
value System	Unit III- Professional Codes					
	Unit IV - Ethical Values in different Cultures					
	Unit 1- Law and	d Ethics				
Laws and	Unit II- Impact	of Laws on Bu	usiness Et	hics;		
Ethics	Unit III-Social Responsibilities of Business					
	<b>Unit IV</b> -Fulfilling all National obligations under various Laws					
Block IV	Unit 1- Corporate Governance					
Corporate governance	Unit II-Role of	auditors				
Borernunee	<b>Unit III-G</b> lobal	issues of gove	ernance	With		
	Unit IV-Corpor	rate scams and	corporate	social responsibility.		

### **PROGRAMME UNDER D-CODE, CSJM UNIVERSITY, KANPUR**

#### **ONLINE MODE**

#### Master of Computer Applications (MCA)

- Bachelor of Computer Application (BCA)
- M.Com
- B.Com.
- Master of Business Administration (MBA)
- Bachelor of Business Administration (BBA)

#### **OPEN AND DISTANCE LEARNING MODE (ODL)**

- Master of Computer Applications (MCA)
- Bachelor of Computer Application (BCA)
- Master of Business Administration (MBA)
- Bachelor of Business Administration (BBA)
- M.Com., B.Com.
- MA (Education, MA Economics, MA Philosophy, MA Hindi, MA English)
- MA Political Science
- Mathematical Science, English)

#### PROGRAMME UNDER REGULAR MODE AT CSJM UNIVERSITY CAMPUS, KANPUR

#### ATAL BIHARI VAJPAYEE SCHOOL OF LEGAL STUDIES

L.L.B. (Hons.), L.L.M., B.A. L.L.B. (Hons.), B.B.A. L.L.B. (Hons.), Certificate Course in Intellectual Property Rights (IPR)

#### SCHOOL OF ADVANCED AGRICULTURE SCIENCES & TECHNOLOGY

M.Sc. (Ag) Horticulture (Fruit Science)/ Agronomy/Horticulture (Vegetable Science)/ Horticulture (Floriculture & Land Scaping) M.Sc. (Food Science & Technology), B.Sc. (Hons.) Agriculture

#### SCHOOL OF ARTS, HUMANITIES & SOCIAL SCIENCES

MA in Rural Management & Extension, M.A. (Hindu Studies), Master of Arts in Public Health, M.A. (Journalism and Mass Communication), Lateral entry, M.A. (Film Making), M.A. (Digital Journalism), M.A. Economics, Master of Social Work, M.A. Sociology, M.A. Jyotirvigyan, Master of Library & Information Science, (M. Lib. & I.Sc.), B.A. (Hons.) Sociology, B.A. (Hons.) Psychology, B.A. (Hons.) Economics, B.A. (Hons) Philosophy, B.A. Political Science (Hons), B.A. (Combination), Bachelor of Library & Information Science (B. Lib. & I.Sc.), B.A. (Journalism and Mass Communication), PG Diploma in Guidance and Counselling, Diploma in Digital Humanities, Post Graduate Diploma in Journalism and Mass Communication (PGDJMC), Certificate in Social Media, Certificate in TV Journalism, Diploma in Karmkand

#### SCHOOL OF BASIC SCIENCES

M.Sc. Physics/Chemistry/Industrial Chemistry/Mathematics, M.Sc./MA Geography, B.Sc. (Hons.) Physics,/Chemistry,/Mathematics, B.Sc. (Physics, Chemistry, Mathematics). B.Sc. (Physics, Chemistry, Geography), B.Sc. (Physics, Chemistry, Computer Applications), B.Sc. (Chemistry, Mathematics, Geography), B.Sc. (Chemistry, Mathematics, Computer Applications), B.Sc. (Physics, Mathematics, Geography), B.Sc. (Physics, Mathematics, Computer Applications), B.Sc. (Physics, Mathematics, Geography), B.Sc. (Physics, Mathematics, Computer Applications), B.Sc. (Physics, Mathematics, Geography), B.Sc. (Physics, Mathematics, Computer Applications), B.Sc. (Physics, Mathematics, Geography), B.Sc. (Physics, Mathematics, Statistics)

#### SCHOOL OF BUSINESS MANAGEMENT

MBA, M.Com, Master of Hospital Management (MHA), BBA, B.Com. (Hons.)

#### **SCHOOL OF CREATIVE & PERFORMING ARTS**

Master of Fine Arts (Painting/Applied Arts/Sculpture), Master of Arts (Drawing & Painting), M.A. Music (Vocal/Instrumental-Tabla/Instrumental-Sitar), Master of Performing Arts (Kathak), Bachelor of Fine Arts (Painting/Applied Art/Sculpture), Bachelor of Performing Arts (Kathak, Bachelor of Performing Arts (Tabla), Bachelor of Performing Arts (Vocal), Certificate Course (Painting/Applied Art/Sculpture/Photography/Graphic Design/3D Animation/3D Modelling), Diploma in Kathak

#### SCHOOL OF ENGINEERING AND TECHNOLOGY

M.Tech. Program in Nano-Science and Nano Technology, M. Tech. in Computer Science and Engineering, M. Tech. in Electronics and Communication Engineering, Master of Computer Application (MCA), Integrated M.Sc. Electronics (Specialization in VLSI and IOT), B. Tech. in Computer Science and Engineering, B. Tech. in Computer Science and Engineering (Artificial Intelligence), B. Tech. in Information Technology, B. Tech. in Electronics and Communication Engineering, B. Tech. in Chemical Engineering, B. Tech. in Chemical Engineering (Lateral entry), B. Tech. in Mechanical Engineering, B. Tech. in Mechanical Engineering, B. Tech. in Chemical Engineering, B. Tech. in Mechanical Engineering, B. Tech. in Mechanical Engineering, B. Tech. in Chemical Engineering, B. Tech. in Chemical Engineering, B. Tech. in Chemical Engineering, B. Tech. in Mechanical Engineering, B. Tech. in Chemical Engineering, B. Tech. in Chemical Engineering, B. Tech. in Mechanical Engineering, B. Tech. in Chemical Engineering, B. Tech. in Mechanical Engineering, B. Tech. in Chemical Engineering, Diploma in Chemical Engineering, Diploma in Electrical Engineering, Diploma in Mechanical Engineering, Diploma in Fashion Technology

#### **SCHOOL OF HEALTH SCIENCES**

Master of Physiotherapy (M.P.T.) in Orthopaedics/Sports/Cardiopulmonary Disorders/ Neurology, M.Sc. Human Nutrition (M.Sc. HN), M.Sc. Medical Laboratory Technology, (M.Sc.MLT) in Clinical Biochemistry/Medical Microbiology and Immunology /Pathology, Bachelor of Physiotherapy (BPT), B.Sc. in Medical Laboratory Technology (B.Sc. MLT), B.Sc. Medical Microbiology (B.Sc. MM), Bachelor in Medical Radiologic and Imaging Technology (BMRIT). Bachelor of Optometry (B. Optom.), B.Sc. in Human Nutrition (B.Sc. HN), Certificate Course in Garbh Sanskar.

#### SCHOOL OF HOTEL MANAGEMENT

Master of Hotel Management and Catering Technology (MHMCT), Bachelor of Hotel Management and Catering Technology (BHMCT), Diploma in Front Office/Food & Beverage Service/Food Production/Bakery & Confectionery

#### SCHOOL OF LANGUAGES

M.A. English, M.A. Hindi, M.A. Sanskrit, B.A. (Hons.) English, B.A. (Hons.) Hindi, B.A. (Hons.) Sanskrit, B.A. Combination,

#### Certificate Course in Russian/German/French

#### SCHOOL OF LIFE SCIENCES AND BIOTECHNOLOGY

M.Sc. Integrated Biotechnology, M.Sc. Life Sciences, M.Sc. Biotechnology, M.Sc. Biochemistry, M.Sc. Microbiology, M.Sc. Environmental Science and Technology, M.Sc. Environmental Science and Technology (Lateral Entry), M.Sc. Botany (Plant Sciences), B.Sc. (Hons) Biotechnology, B.Sc. (Hons) Biological Sciences, B.Sc. (Biochemistry, Botany, Zoology), B.Sc.- Integrated Biotechnology

#### SCHOOL OF PHARMACEUTICAL SCIENCES

M. Pharm. (Pharmaceutics), M. Pharm. (Pharmaceutical Chemistry), M. Pharm. (Pharmacology, B. Pharm., B. Pharm. (lateral entry), D. Pharm

#### SCHOOL OF TEACHER EDUCATION

M.Ed., M.P.Ed. (Master of Physical Education, M.Sc. Yoga, M.A. Yoga, B.Ed., B.P.Ed. (Bachelor of Physical Education, B.P.E.S. (Bachelor of Physical Education & Sports), B.Sc. Yoga, P.G.D.Y.ED. (Post Graduate Diploma in Yoga Education )



















