CHHATRAPATI SHAHU JI MAHARAJ UNIVERSITY, KANPUR

B.Com. (Hons)

Course Structure

as per UP Govt Order No. 2090/Sattar-3-2024-09(01)/2023 (L4) dated 02.09.2024

Session 2025-26 onwards

CHHATRAPATI SHAHU JI MAHARAJ UNIVERSITY, KANPUR

Programme: B.Com. (Honours)

(With effect from 2025-26)

Course Structure

Semester - I			
Code	**Paper**	**Courses**	**Credits**
CH010101T	Core Course - I	Essentials of Management	4
CH010102T	Core Course -II	Financial Accounting	4
CH010103T	Core Course -III	Principles of Economics	4
CH010104T	Minor Course	Financial Mathematics	3
VOC167	Skill Enhancement course (SEC)	Functional English & Communicative Skills	3
Z011101	Co-curricular Course	First Aid and Basic Health	2
		Total credits	**20**

Semester - II			
Code	**Paper**	**Courses**	**Credit**
CH010201T	Core Course - I	Organizational Behaviour	4
CH010202T	Core Course -II	Indian Economy & Public Finance	4
CH010203T	Core Course -III	Indian Legal Framework	4
CH010204T	Minor Course	Statistical Methods	3
VOC 170	Skill Enhancement course (SEC)	Office Automation and MS Office	3
Z021201	Co-curricular Course	Human Values and Environment Studies	2
		Total Credits	**20**

Note:

1. **Total Credits 40 till semester II**
2. **Student is entitled for certificate in Faculty after successful completion of first two semesters**

Semester - III			
Code	**Paper**	**Courses**	**Credits**
CH010301T	Core Course - I	Marketing Management	4
CH010302T	Core Course -II	Cost and Management Accounting	4
CH010303T	Core Course -III	Income Tax	4
CH010304T	Minor Course	Office Management and Secretarial Practices	3
VOC171	Skill Enhancement course (SEC)	Tally with GST	3
Z031301	Co-curricular Course	Physical Education and Yoga	2
		Total credits	**20**

Semester - IV			
Code	**Paper**	**Courses**	**Credit**
CH010401T	Core Course - I	Human Resource Management	4
CH010402T	Core Course -II	Financial Management	4
CH010403T	Core Course -III	MIS	4
CH010404T	Minor Course	Research Methodology	3
CH010405R	Project	Internship Reports (3-4 Weeks)	3
Z041402	Co-curricular Course	Indian Language	2
		Total Credits	**20**

Note:

1. **3-4 weeks internship will be pursued during the winter break.**
2. **Total Credits 80 till semester IV**
3. **Student is entitled for Diploma in Faculty after successful completion of four semesters**

Semester -V			
Code	**Paper**	**Courses**	**Credits**
CH010501T	Core Course - I	Corporate Accounts	5
CH010502T	Core Course -II	Business Policy and Strategic Management	5
CH010503T/4T/5T	Elective Paper – 1	Refer Block E1 (BI / AF / AT)	5
CH010506T/7T/8T	Elective Paper – 2	Refer Block E1 (BI / AF / AT)	5
CH010505R	Research Project	Research Project on topics in the concerned specialization	5
		Total credits	**25**

Semester - VI			
Code	**Paper**	**Courses**	**Credit**
CH010601T	Core Course - I	Entrepreneurship and Project Management	5
CH010602T	Core Course -II	Business Environment, Ethics and Governance	5
CH010603T/4T/5T	Elective Paper – 3	Refer Block E2 (BI / AF / AT)	5
CH010606T/7T/8T	Elective Paper – 4	Refer Block E2 (BI / AF / AT)	5
CH010605R	Research Project	Research Project on topics in the concerned specialization	5
		Total Credits	**25**

Note:

1. **Total Credits 130 till semester VI**
2. **Student is entitled for Three Year B.Com. (Honours) UG Degree after successfully completion of six semesters.**

Elective Structure (Semester V & VI)

Elective Specialization Groups (Blocks E1 & E2)

Group	Specialization	Semester V (Block E1)	Semester VI (Block E2)
BI	Banking & Insurance	Banking Operations Management CH010503T	Insurance and Risk Management CH010603T
AF	Accounting & Finance	Specialized Accounting CH010504T	Security Analysis & Portfolio Management CH010604T
AT	Auditing & Taxation	GST and E-Filling CH010505T	Audit Procedures & Standards CH010605T

Instructions for Students:

1. **Selection of Electives (Semester V):**
   Students must select any two groups out of the three specialization areas offered (BI, AF, AT).

2. Continuation in Semester VI:
   In Semester VI, students must continue with the same two groups selected in Semester V and will study the remaining paper in each of those groups.

3. Example:
   If a student selects BI and AF in Semester V:
   Semester V subjects: Banking Operation Management, Specialised Accounting
   Semester VI subjects: Insurance and Risk Management, Security Analysis & Portfolio Management

Programme: B.Com(Honors)	**Year: First**	**Semester: First**
Course Code: CH010101 T	**Course Title: Essentials of Management**	
Course Objectives: • To introduce students to the basic principles and practices of management. • To familiarize students with the evolution of management thoughts. • To develop understanding of managerial functions in organizations. • To enable students to analyze business situations using management concepts.		
Credits: 4	**Major**	
Max. Marks: 25+75	**Min. Passing Marks: 10+25**	
Total No. Of Lectures - Tutorials-Practical (in hours per week): L-3 T-1 P-0		
Unit	**Topics**	**No. of Lectures**
		Total : 45
I	**Introduction to Management** Definition, nature, scope, and importance of management; Functions of management; Management as an art, science, and profession; Levels of management and managerial roles Skills of a manager; Social responsibility of managers. Management in the digital era: Role of AI and data analytics in decision-making. ***Evolution of management thought:*** Contributions of F.W. Taylor (Scientific Management), Henri Fayol (Administrative Theory), Hawthorne experiments, Systems and Contingency approach, Contributions of Indian management thinkers.	
II	**Planning and Decision-Making** Concept, nature, and significance of planning; Types of plans: strategic, tactical, operational; Scenario planning and its relevance in uncertain business environments. Objectives and Steps in planning process; Limitations of planning; Decision-making as a key step in planning: Processes and techniques; Long-range planning, strategies, and policies.	
III	**Organizing & Staffing** Meaning, nature, scope, significance, and principles of organizing; effective organizing; Formal and informal organization; Organizational structure: line, functional, matrix, divisional; line and staff relationships, Delegation and decentralization; Authority, responsibility, and accountability. Role of organizational culture and change management in effective organization. *Staffing:* Nature, significance, selection, appraisal, and development of managers; Coordination and managerial effectiveness.	
IV	**Directing, Controlling and Emerging Issues in Management** Directing: meaning, importance, and principles; Leadership styles; Managing human factors: motivation theories (Maslow, Herzberg). Use of technology in communication and control systems (e.g., ERP, MIS). ***Communication:*** Definition, significance; process and types; barriers of communication; effective communication. ***Control:*** Definition, elements, techniques, and determinants of an effective control system. ***Emerging trends:*** TQM, CSR, Corporate Governance, Ethics in Management.	

	Recommended Readings • Essentials of Management by Harold Koontz and Heinz Weihrich • Management: Tasks, Responsibilities, Practices by Peter F. Drucker • Fundamentals of Management by Stephen P. Robbins and Madhushree Nanda Agrawal • Principles and Practice of Management by L.M. Prasad • Principles of Management by V.S.P. Rao • Essentials of Management: Maheshwari & Jaiswal	

<table>
<tr><td>Programme: B.com (Honors)</td><td>Year: First</td><td>Semester: First</td></tr>
<tr><td>Course Code: CH010102T</td><td colspan="2">Course Title: FINANCIAL ACCOUNTING</td></tr>
<tr><td colspan="3">Course outcomes: On completion of the course, the learner will be able
• To acquire conceptual knowledge of the financial accounts and imparts skills for recording various kinds of business transactions.
• Students will gain an understanding of the fundamental principles and concepts that govern accounting practice.
• The course aims to equip students with the ability to create and interpret key financial statements like the income statement, balance sheet.
Students will learn how to handle specific accounting transactions, such as Royalty, hire purchase, branches, and departmental accounting.</td></tr>
<tr><td>Credits (5/4/3): 4 Credits</td><td colspan="2">Major/ Minor/ Vocational/ Elective Paper (Specialization): Major Paper</td></tr>
<tr><td>Max. Marks: 25+75</td><td colspan="2">Min. Passing Marks: 10+25</td></tr>
<tr><td>Unit</td><td>Topics</td><td>No. of Lectures Total: 45</td></tr>
<tr><td>I</td><td>Accounting: Definitions, Functions, Objectives Nature and Scope Limitation Branches. Accounting as an information system. Accounting Principles-concepts and conventions. Accounting standards- Indian and International Context. Basic Accounting Process- Journal, Ledger Trial Balance, Double Entry System, Systems of Accounting.</td><td>10</td></tr>
<tr><td>II</td><td>Business Income: Measurement, concept of Capital and Revenue. Final Accounts of Non-Corporate Entities. Final Accounts of Non-Profit making Organizations. Accounting for Depreciations, Accounting for Bad Debts and Provisions.</td><td>8</td></tr>
<tr><td>III</td><td>Hire Purchase System, Installment Payment System, Branch Accounting, Lease Accounting, Departmental Accounting and Rectification of Errors.</td><td>15</td></tr>
<tr><td>IV</td><td>Voyage Accounts, Accounting for Insurance Claims, Royalty Accounts, Consignment Accounting, Preparation of Cash Flow Statement (AS-3).</td><td>12</td></tr>
<tr><td colspan="3">Suggested Readings:
1. Lal, Jawahar and Seema Srivastava, Financial Accounting, Himalaya Publishing House.
2. Monga, J.R., Financial Accounting: Concepts and Applications, Mayoor Paper Backs, New Delhi.
3. Shukla, M.C., T.S. Grewal and S.C.Gupta. Advanced Accounts. Vol.-I. S. Chand & Co., New Delhi.
4. S. N. Maheshwari, Financial Accounting, Vikas Publication, New Delhi. T.S, Grewal, Introduction to Accounting, S. Chand and Co., New Delhi
5. P.C. Tulsian, Financial Accounting, Tata McGraw Hill, New Delhi.
6. Bhushan Kumar Goyal and HN Tiwari, Financial Accounting,Vikas publishing House, New Delhi.
7. Dr. S.M. Shukla, Financial Accounting, Shahitya Bhawan Publishing House, Agra.</td></tr>
<tr><td colspan="3">Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions and Case Studies. This will instill instudent a sense of problem identification, generating solution, decision making and practical learning. Student learning will be evaluated through Written Tests, Projects and Field Assignments, Quizzes.</td></tr>
<tr><td colspan="3">Suggested equivalent online courses:
Join MOOC COURSE ON FINANCIAL ACCOUNTING</td></tr>
</table>

Programme : B.Com(Honors)	Year: First	Semester: First
Course Code: CH010103 T	**Course Title: Principles of Economics**	

Course Outcomes: On completion of the course, the learner will be able to

1. Understand the basic framework and essential elements of Economics.
2. Analyze the economic environment governing companies and industries.
3. Interpret case studies to identify and deliberate economic issues.
4. Develop reasoning for application in business decisions making and economic environment.

Credits: 4	**Major**
Max. Marks: 25+75	**Min. Passing Marks: 10+25**

Total No. of Lectures-Tutorials-Practical (in hours per week): L-3 T-1 P-0

Unit	Topics	No. of Lectures
		TOTAL:45
I	The meaning and definitions of Economics: Adam Smith, Marshall, Robbins and Samuelson. Methods of Economics: Inductive vs. Deductive methods, Micro vs. Macro Economics, Concept of GDP, Per-Capitaincome. Concept of Equilibrium - Stable, unstable and Neutral Equilibrium. Theory of consumption - Cardinal Vs Ordinal approach. Utility analysis - Total Marginal and Average utility. Law of diminishing marginal utility and Law of Equi - Marginal Utility.	12
II	Consumer Behaviour: Indifference curve analysis, Budget line, Consumer's equilibrium. Price, Income and Substitution effects, PCCs and ICCs. Consumer's Surplus. Concept of Demand and Supply. Demand curve - Individual and Market demand curve, derivation of demand curve. Law of demand. Movement vs. shift in the demand curve. Elasticity of demand - Price, Income and cross elasticity, factors affecting elasticity of demand.	12
III	Production: meaning and factors of production, concept of short-run and long-run for a firm, Law of variable Proportions, Returns to scale. Cost of production: Explicit and implicit cost, actual and opportunity cost, accounting and economic cost, Social and private costs, short-run and long-run costs, Cost Curves. Concept of Revenue: Total, Marginal and Average Revenue. Market: Perfect competition, Monopoly and Imperfect competition - Features and Equilibrium of firms in the short and long run period.	11

IV	Theory of distribution: Concept of Rent, wages, Interest and Profit; Theory of rent. Theory of wages: Marginal productivity theory and Modern theory of wages, Backward bending supply curve. Theory of Interest: Classical theory, Loanable Funds theory and Liquidity Preference theory of Interest. Theory of Profit: Innovation theory, Risk Bearing theory and Uncertainty bearing theory of Profits.	10

Suggested Readings:

- N. Gregory Mankiw, *Principles of Economics*
- D.N. Dwivedi, *Principles of Economics*
- K.P.M. Sundaram, *Micro-economics*
- Mithani, *Fundamentals of Business Economics*
- Swayam Online Course Materials: Macroeconomic

Suggested Continuous Evaluation Methods: In addition to the theoretical inputs, the course will be delivered through Assignments, Presentation, Discussions and Case Studies. This will instill instudent a sense of problem identification, generating solution, decision making and practical learning. Student learning will be evaluated through Written Tests, Projects, Assignments and Quizzes.

Suggested equivalent online courses:
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Programme: B.Com (Honors)	Year: First	Semester: First
Course Code: CH010104T	Course Title: Financial Mathematics	

Course outcomes: On completion of the course, the learner will be able to:

- Gain a comprehensive understanding of the fundamentals of interest rates and their significance in financial decision-making.
- Develop familiarity with key approaches used in financial management.
- Apply concepts such as the time value of money, valuation of annuities, and valuation of securities to support effective investment decision-making.
- Demonstrate awareness of practical aspects involved in the valuation of financial securities.

Credits : 3 Credits	Major/ Minor/ Vocational/ Elective Paper (Specialization): Minor Paper
Max. Marks: 25+75	Min. Passing Marks: 10+25

Total No. of Lectures-Tutorials-Practical (in hours per week): L-3 T-0 P-0

Unit	Topics	No. of Lectures TOTAL:45
I	Fundamental concepts of Financial Mathematics. Simple Interest and compound interest. Kinds of interest rates: Effective rate, nominal rate and force of interest rates. Calculation of accumulated value using different kinds of interest rates.	10
II	Present value calculation and discount rate. Nominal rate of discount and its relationship with effective rate of discount. Equation of payments interest & Discount. Interest computation product method.	12
III	Valuation of annuities. Present value of annuity. Present value of annuity payable p time in a given period. Present value of deferred annuity. Present value of varying annuity. Accumulated Value of Annuity. Accumulated value of annuity payable p time in a given period.	11
IV	Analysis of annuity, Calculation of capital component and interest, Component in instalments. Outstanding liabilities after nth instalment, Sinking fund. Reserve value of a policy, free policy. Surrender value of policy, Valuation of securities.	12

Suggested Readings:

Financial Mathematics: Bajpai B.L.
Financial Mathematics: A.Lenin Jothi, Himalaya Pub.
Financial Mathematics: Sankalp Srivastava, New Age Pub.
Financial Mathematics: Dr. S.P.Gupta, Sahitya Bhawan

Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions and Case Studies. This will instill in student a sense of problem identification, generating solution, decision making and practical learning. Student learning will be evaluated through Written Tests, Projects and Field Assignments, Quizzes.

Suggested equivalent online courses:

- https://onlinecourses.nptel.ac.in

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<table>
<tr><td>Programme :
B.Com (Honors)</td><td>Year: First</td><td colspan="2">Semester: First</td></tr>
<tr><td>Course Code: VOC167</td><td colspan="3">Course Title: Functional English & Communicative Skills</td></tr>
<tr><td colspan="4">Course outcomes: On completion of the course, the learner will be able to:
1. Demonstrate improved reading, writing, listening, and speaking skills in English.
2. Communicate effectively in professional and social contexts.
3. Draft structured business letters, emails, and reports.
4. Exhibit confidence in interviews, presentations, and group discussions.
5. Understand and apply workplace etiquette and communication ethics.</td></tr>
<tr><td colspan="2">Credits :
3</td><td colspan="2">Major/ Minor/ Vocational/ Elective Paper (Specialization): Vocational</td></tr>
<tr><td colspan="2">Max. Marks: 25+75</td><td colspan="2">Min. Passing Marks: 10+25</td></tr>
<tr><td colspan="4">Total No. of Lectures-Tutorials-Practical (in hours per week): L-3 T-0 P-0</td></tr>
<tr><td>Unit</td><td colspan="2">Topics</td><td>No. of Lectures
TOTAL: 45</td></tr>
<tr><td>I</td><td colspan="2">Basics of Communication: Nature, process, and types of communication: verbal, non-verbal, formal, informal. Barriers to effective communication and strategies to overcome them Elements of effective communication: clarity, tone, empathy, feedback . Listening skills: active listening, critical listening</td><td>8</td></tr>
<tr><td>II</td><td colspan="2">Language Fundamentals: Parts of speech and sentence structure. Tenses, subject-verb agreement, and voice. Vocabulary building: synonyms, antonyms, idioms, and commonly confused words. Punctuation, spelling, and basic proofreading techniques</td><td>12</td></tr>
<tr><td>III</td><td colspan="2">Comprehension of unseen passages and interpretation. Note-making and summarizing. Paragraph writing and expansion of ideas. Formal letter and email writing. Writing minutes of company's meeting, Resume Writing, Cover Letter.</td><td>14</td></tr>
<tr><td>IV</td><td colspan="2">Introduction to public speaking and speech delivery. Interview preparation: mock interviews and role play. Group discussions and debates: rules and participation strategies. Workplace communication: tone, formality, and email etiquette , teamwork, and interpersonal skills</td><td>11</td></tr>
</table>

Suggested Readings:

1. Kaul, Asha, *Effective Business Communication*, PHI Learning
2. Raman, Meenakshi and Sharma, S., *Technical Communication: Principles and Practice*, Oxford University Press
3. Wren & Martin, *High School English Grammar and Composition*, S. Chand
4. Rizvi, M. Ashraf, *Effective Technical Communication, McGraw Hill Education*
5. R.C. Sharma and Krishna Mohan, *Business Correspondence and Report Writing, McGraw Hill*
6. Leech, Geoffrey & Svartvik, Jan, A *Communicative Grammar of English, Pearson Education*

Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions and Case Studies. This will instill in student a sense of problem identification, generating solution, decision making and practical learning. Student learning will be evaluated through Written Tests, Projects and Field Assignments, Quizzes.
Suggested equivalent online courses: …………………………………………………………………………………………………..

<table>
<tr><td>Programme : Certificate</td><td>Year: First</td><td colspan="2">Semester: First</td></tr>
<tr><td colspan="4">Co-Curricular Course</td></tr>
<tr><td>Course Code: Z011101</td><td colspan="3">Course Title: First Aid and Basic Health</td></tr>
<tr><td colspan="4">Course outcomes:
• Learn the skill needed to assess the ill or injured person.
• Learn the skills to provide CPR to infants, children and adults.
• Learn the skills to handle emergency child birth
• Learn the Basic sex education help young people navigate thorny questions responsibly and with confidence.
• Learn the Basic sex education help youth to understand Sex is normal. It's a deep, powerful instinct at the core of our
• survival as a species. Sexual desire is a healthy drive
• Help to understand natural changes of adolescence
• Learn the skill to identify Mental Health status and Psychological First Aid</td></tr>
<tr><td colspan="2">Credits: 2</td><td colspan="2">Compulsory</td></tr>
<tr><td colspan="2">Max. Marks: 25+75</td><td colspan="2">Min. Passing Marks: 40</td></tr>
<tr><td colspan="4">Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0</td></tr>
<tr><td>Unit</td><td colspan="2">Topics</td><td>No. of Lectures Total= 30</td></tr>
<tr><td>I</td><td colspan="2">A. Basic First Aid
• Aims of first aid & First aid and the law.
• Dealing with an emergency, Resuscitation (basic CPR).
• Recovery position, Initial top to toe assessment.
• Hand washing and Hygiene
• Types and Content of a First aid Kit
B. First AID Technique
• Dressings and Bandages.
• Fast evacuation techniques (single rescuer).
• Transport techniques.
C. First aid related with respiratory system
• Basics of Respiration.
• No breathing or difficult breathing, Drowning, Choking, Strangulation and hanging
• Swelling within the throat, Suffocation by smoke or gases and Asthma.
D. First aid related with Heart, Blood and Circulation
• Basics of The heart and the blood circulation.
• Chest discomfort, bleeding.
D. First aid related with Wounds and Injuries
• Type of wounds, Small cuts and abrasions
• Head, Chest, Abdominal injuries
E. First aid related with Bones, Joints Muscle related injuries
• Amputation, Crush injuries, Shock
• Basics of The skeleton, Joints and Muscles.
• Fractures (injuries to bones).</td><td>2 (Theory)
10 (Practical)</td></tr>
</table>

II	**F. First aid related with Nervous system and Unconsciousness** • Basics of the nervous system. • Unconsciousness, Stroke, Fits convulsions seizures, Epilepsy. **G. First aid related with Gastrointestinal Tract** • Basics of The gastrointestinal system. • Diarrhea, Food poisoning. **H. First aid related with Skin, Burns** • Basics of The skin. • Electrical and Chemical burns, Sun burns, heat exhaustion and heatstroke. • Burn wounds, Dry burns and scalds (burns from fire, heat and steam). • Frost bites (cold burns), Prevention of burns, Fever and Hypothermia. **I. First aid related with Poisoning** • Poisoning by swallowing, Gases, Injection, Skin **J. First aid related with Bites and Stings** • Animal bites, Snake bites, Insect stings and bites **K. First aid related with Sense organs** • Basic of Sense organ. • Foreign objects in the eye, car, nose or skin. • Swallowed foreign objects. **L. Specific emergency satiation and disaster management** • Emergencies at educational institutes and work • Road and traffic accidents. • Disasters and multiple casualty accidents. • Emergencies in rural areas. • Triage. **M. Emergency Child birth**	**2 (Theory)** **10 (Practical)**
III	**Basic Sex Education** • Overview, ground rules, and a pre-test • Basics of Urinary system and Reproductive system. • Male puberty- physical and emotional changes • Female puberty - physical and emotional changes • Male-female similarities and differences • Sexual intercourse, pregnancy, and childbirth • Facts, attitudes, and myths about LGBTQ+ issues and identities • Birth control and abortion • Sex without love harassment, sexual abuse, and rape • Prevention of sexually transmitted diseases.	**9 (Theory)**
IV	**Mental Health and Psychological First Aid** • What is Mental Health First Aid? • Mental Health Problems in the India • The Mental Health First Aid Action Plan • Understanding Depression and Anxiety Disorders • Crisis First Aid for Suicidal Behavior & Depressive symptoms • What is Non-Suicidal Self-Injury? • Non-crisis First Aid for Depression and Anxiety • Crisis First Aid for Panic Attacks, Traumatic events • Understanding Disorders in Which Psychosis may Occur • Crisis First Aid for Acute Psychosis • Understanding Substance Use Disorder • Crisis First Aid for Overdose, Withdrawal • Using Mental Health First Aid	**2 (Theory)** **10 (Practical**

Suggested Readings:

- Indian First Aid Mannual-https://www.indianredcross.org/publications/FA-manual.pdf
- Red Cross First Aid/ CPR/AED Instructor Manual

https://mhfa.com.au/courses/public/types/youthedition4

- Finkelhor, D. (2009). The prevention of childhood sexual abuse. Durham, NH: Crimes Against Children Research Center. www.unh.odu/core/pdf/CV192.pdf

Kantor L. & Levitz N. (2017). Parents' views on sex education in schools: How much de Democrats and Republicans agree? PLoS ONE, 12 (7): 00180250.

- Orenstein, P. (2016). Girls and sex: Navigating the complicated new landscape. New York, NY: Harper
- Schwiegershausen, E. (2015, May 28). The Cut. www.thecut.com/2015/05/most-women-are-catcalled-before-they-cum-17.html
- Wiggins, G. & McTighe, J. (2008). Understanding by design. Alexandri, VA: ASCD
- https://marshallmemo.com/marshall-publications.phpes

Suggested Continuous Evaluation Methods:

Assignments, Presentation, Group Discussion, and MCQ

Suggested equivalent online courses:

https://www.redcross.org/take-a-class/first-aid/first-aid-training/first-aid-online
https://www.firstaidforfree.com/
https://www.coursera.org/learn/psychological-first-aid
https://www.coursera.org/learn/mental-health

Further Suggestions: ………………………………………………………………………..

Programme : B.Com Hons	Year: First	Semester: Second
Course Code: CH010201T	Course Title: Organizational Behaviour	

Course outcomes: On completion of the course, the learner will be able to

- Explain core concepts and models of Organizational Behaviour and their relevance to contemporary organizations.
- Analyze the influence of individual differences, perception, learning, and motivation on employee behaviour and performance.
- Evaluate group dynamics, leadership styles, communication patterns, and conflict resolution strategies in organizational settings.
- Assess the impact of organizational culture, change, and development initiatives on workplace effectiveness.

Credits :4	Major
Max. Marks: 25+75	**Min. Passing Marks: 10+25**

Total No. of Lectures-Tutorials-Practical (in hours per week): L-3 T-1 P-0

Unit	Topics	No. of Lectures
		TOTAL:45
I	**Foundations of Organizational Behaviour:** Concepts and Nature of OB, Role of Manager in Organization, Challenges and Opportunities for OB in the 21st Century, Model of OB, Contribution of OB to management.	10
II	**Individual Behaviour in Organizations:** Concept, Personality and Values, Perception and its role in individual decision making, Learning, Motivation, Sources and Theories of Motivation.	12
III	**Group and Interpersonal Behaviour:** Concept and classification of Groups, Stages of Group Development, Group decision making Technique, Teams Vs Groups, Inter-group problems in organizational group dynamics, Management of conflict, Communication, Leadership in Organization.	12
IV	**Organizational Dynamics and Change:** Power and Politics in Organizations, Resistance to change, Approaches to managing organizational change, Organizational Culture, Organizational Change and Development (OD).	11

Suggested Readings:

- *Robbins, S.P. & Judge, T.A. (Latest Edition) – Organizational Behavior*
- *Luthans, Fred. (Current Edition). Organizational Behavior*
- *Davis, K & Newstorm - Human Behaviour at Work*
- *Prasad, L.M. - Oranisational Behaviour*
- *Pareek, Udai – Understanding Organizational Behaviour*

Suggested Continuous Evaluation Methods: In addition to the theoretical inputs, the course will be delivered through Assignments, Presentation, Group Discussions and Case Studies. This will instill in student a sense of problem identification, generating solution, decision making and practical learning. Student learning will be evaluated through Written Tests, Projects, Assignments and Quizzes.

Suggested equivalent online courses:

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Programme : B.Com(Honors)	Year: First	Semester: Second
Course Code: CH010202T	Course Title: Indian Economy and Public Finance	

Course Outcomes: On completion of the course, the learner will be able to

1. Understand the basic framework and essential elements of Indian Economy.
2. Analyze the economic environment governing companies and industries.
3. Interpret case studies to identify and deliberate economic issues.
4. Develop reasoning for application in business decisions making and economic environment.

Credits: 4	Major
Max. Marks: 25+75	Min. Passing Marks: 10+25

Total No. of Lectures-Tutorials-Practical (in hours per week): L-3 T-1 P-0

Unit	Topics	No. of Lectures TOTAL:45
I	Structure and Evolution of the Indian Economy- Basic features; Broad demographic features of a developing economy; Problem of over-population; Population policy; Infrastructure development; Poverty, unemployment & inflation—causes, effects, remedies, trends. Planning in IndiaObjectives; Strategy; Broad achievements and failures; NITI AYOG - objectives and working. Adoption of SDG's	12
II	Economic reforms- Rationale behind economic reforms; Progress of privatization and globalization. PPP Model and Cases. Agriculture - nature & importance; Trends in agricultural production and productivity; Factors determining productivity; Land Reforms; New agricultural strategy and Green Revolution; Industrial policy of 1948, 1956, 1977 and 1991; Industrial licensing policy; Growth and problems of small scale industries; Disinvestment policy. Industrial Sickness in India: Causes, Consequences & Remedies: Social Security in India.	12
III	Definition and scope of Public Finance, Principle of Maximum Social Advantage, Sources of Public Revenues, Types of taxes, Principles / Canons of Taxation, The Benefit Approach of Taxation, The ability-to-pay Approach, Incidence and effect of taxation. Principles of Public Expenditure, Wagner's Law, Wiseman Peacock Hypothesis, Effect of Public expenditure on Production and Distribution,.	11

IV	Public Debt: Classification, effect, burden, repayment and management of Public debt. Objectives and instruments of Fiscal Policy, Indian Federal finance:- financial relations between Central Government, State Government, Finance Commissions and their recommendations. Deficit financing: - Concepts, Deficit financing in India, Union Budget. Road ahead with startups and MSME's Contribution.	10

Suggested Readings:

- **Ramesh Singh** – *Indian Economy* (McGraw Hill)
- **Uma Kapila** – *Indian Economy: Performance and Policies*
- **S.K. Mishra & V.K. Puri** – *Indian Economy*
- **Dutt & Sundaram** – *Indian Economy*
- **H.L. Bhatia** – *Public Finance*
- **Musgrave & Musgrave** – *Public Finance in Theory and Practice*
- **Rosen & Gayer** – *Public Finance*
- **S.K. Singh** – *Public Finance in Theory and Practice*
- **Economic Survey of India** (Annual – Ministry of Finance)
- **NITI Aayog Documents** – niti.gov.in
- **India Development Report** – IGIDR (Indira Gandhi Institute of Development Research)
- **United Nations Development Programme (UNDP)** – Reports on *Sustainable Development Goals (SDGs)*

Suggested Continuous Evaluation Methods: In addition to the theoretical inputs, the course will be delivered through Assignments, Presentation, Discussions and Case Studies. This will instill instudent a sense of problem identification, generating solution, decision making and practical learning. Student learning will be evaluated through Written Tests, Projects, Assignments and Quizzes.

Suggested equivalent online courses:

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Programme : (B.Com(Honors)	Year: First	Semester: Second
Course Code: CH010203T	Course Title: Indian Legal Framework	

Course Outcomes: On completion of the course, the learner will be able to

1. Understand the framework and essential elements of business law in India.
2. Analyze the regulatory environment governing companies and industries.
3. Interpret legal case studies to identify breaches and legal remedies.
4. Develop legal reasoning for application in business decisions and industrial settings.

Credits: 4	Major
Max. Marks: 25+75	Min. Passing Marks: 10+25

Total No. of Lectures-Tutorials-Practical (in hours per week): L-3 T-1 P-0

Unit	Topics	No. of Lectures TOTAL:4 5
I	Indian Contract Act, 1872: Essentials of a valid contract, Offer and Acceptance, Capacity to Contract. Consideration & Free Consent. Breach of Contract and Remedies. Special Contracts: (Contract of Indemnity and Guarantee &Bailment and Pledge).The Sale of Goods Act, 1930 – Transfer of Ownership, Performance of Contract, Rights of Unpaid Seller.	12
II	Introduction to Companies Act, 2013: Characteristics and types of companies. Incorporation of Company: Memorandum and Articles of Association. Share Capital and Membership: Types of shares, rights and obligations of shareholders. Meetings and Resolutions: Types, Procedures, Quorum, Minutes. Corporate Social Responsibility and Corporate Governance (basic understanding).	12
III	The Factories Act, 1948: Objectives and key provisions relating to health, safety, and welfare of workers. The Industrial Disputes Act, 1947: Overview, types and causes of industrial disputes. The Code on Wages, 2019: Overview of key provisions. Contemporary Labour Issues: Recent labour law reforms in India (overview).	11

IV	Introduction to Competition Law and Consumer Protection Act, 2019. Basics of Intellectual Property Rights: Trademark, Patent, Copyright, Geographical Indications. Environmental Law and Sustainable Business Practices. Corporate Liability and Business Ethics.	10

Suggested Readings:

- *Kapoor, N.D.,* Elements of Mercantile Law*, Sultan Chand & Sons.*
- *Kuchhal, M.C.,* Business Law*, Vikas Publishing House.*
- *Avtar Singh,* Company Law*, Eastern Book Company.*
- *Goel, P. K.,* Business Law for Managers*, Biztantra.*
- *Taxmann's* Company Law and Practice.
- *S.N. Mishra – Labour and Industrial Laws, Central Law Publications*
- *V.K. Ahuja – Law Relating to Intellectual Property Rights, LexisNexis*
- *Shyam Divan & Armin Rosencranz – Environmental Law and Policy in India, Oxford University Press.*
- *Legal Aspects of Business by Ravinder Kumar (Cengage Learning)*

Suggested Continuous Evaluation Methods: In addition to the theoretical inputs, the course will be delivered through Assignments, Presentation, Discussions and Case Studies. This will instill instudent a sense of problem identification, generating solution, decision making and practical learning. Student learning will be evaluated through Written Tests, Projects, Assignments and Quizzes.

Suggested equivalent online courses:
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Programme: B.Com(Honors)	Year: First	Semester: Second
Course Code: CH010204T	Course Title: Statistical Methods	

Course outcomes: On completion of the course, the learner will be able

- Examine and understand the various descriptive properties of statistical data.
- Evaluate probability rules and concepts relating to discrete and continuous random variables to answer questions within a business context.
- Analyse the underlying relationships between the variables to use simple regression models.
- Analyse the trends and tendencies over a period of time through time series analysis.
- Examine and apply index numbers to real life situations.

Credits: 3 Credits	Minor Paper
Max. Marks: 25+75	Min. Passing Marks: 10+25

Total No. of Lectures-Tutorials-Practical (in hours per week): L-3 T-0 P-0

Unit	Topics	No. of Lectures TOTAL: 45
I	Definition, scope, importance and limitation of Statistics, Types and method of collection of data. Preparation of frequency distribution and their graphic presentation including histogram. Types of series. Measures of central tendency- Mathematical averages including arithmetic mean, geometric mean and harmonic mean. Positional averages - mode, median and quartiles. Measure of dispersion - range, quartile, deviation, mean deviation and standard deviation; Absolute and relative measures. Skewness; Kurtosis.	14
II	Correlation analysis - introduction, importance and types of correlation, Measures of correlation - scatter diagram method, Karl Pearson's coefficient of correlation, Spearman's coefficient of rank correlation. Regression analysis: Difference between correlation and Regression, lines of Regression, properties of Regression lines. Fitting straight lines, Regression coefficient and their properties; estimation of dependent variable.	8
III	Probability - definition, objective and subjective approachs, addition and multiplication theorem of probability, permutation ande combination, conditional probability, Bay's theorem. Probability Distribution: Binomial, Poisson and Normal distribution-Properties and applications.	12
IV	Time series analysis - utility of time series, components of time series, measurement of trend - graphic method, moving average methods, method of least squares. Seasonal variations estimation of seasonal variations, method of simple averages, ratio to trend method, ratio to moving average method. Index number - meaning and uses of index numbers, construction of index numbers: fixed and chain base; uni-variate and composite, Consumer price index	11

Suggested Readings:

1 Gupta, S. C., & Gupta, I. (2018). Business Statistics. Mumbai, India: Himalaya Publishing House.

2 Gupta, S. P., & Gupta, A. (2018). Business Statistics: Statistical Methods. Delhi, India: S. Chand Publishing.

3 Hazarika, P. A. (2012). Textbook of Business Statistics. Delhi, India: S. Chand Publishing.

4 Levine, D. M., Krehbiel, C., & Berenson, L. (2009). Viswanathan. Business Statistics – A First Course. India: Pearson Education.

5 Levin, R., Rubin, D. S., Rastogi S., & Siddqui, M. H. (2017). Statistics for Management. London, United Kingdon: Pearson Education.

6 Sancheti & Kapoor : Statistics- Theory methods & Applications.

7 Gupta S.P. and Gupta M.P. : Business Statistics.

Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions and Case Studies. This will instill instudent a sense of problem identification, generating solution, decision making and practical learning.Student learning will be evaluated through Written Tests, Projects and Field Assignments, Quizzes.

Suggested equivalent online courses:

Join MOOC COURSE ON Business Statistics.

Programme: B.Com(Honors)	Year: First	Semester:Second
Course Code: VOC170	**Course Title: Office Automation and MS Office**	

Course outcomes: On completion of the course, the learner will be able to
CO1: Demonstrate proficiency in using word processing software
CO2: Create and manage spreadsheets for data analysis
CO3: Design and present professional presentations
CO4: Automate routine office tasks using basic scripting/macros
CO5: Apply knowledge of data security and file management
CO6: Analyze the role of office automation in organizational productivity

Credits:3	**Vocational Skill Enhancement Course SEC**
Max. Marks: 25+75	**Min. Passing Marks: 10+25**

Total No. of Lectures-Tutorials-Practical (in hours per week): L-2 T-0 P-1

Unit	Topics	No. of Lectures TOTAL:30
I	Basics of Computer: Introduction to Computer ,Memory, CPU,I/O Devices, Computer Network.	4
II	OPERATING SYSTEMS MS-WINDOWS: Operating System, Windows Desk top — GUI, Desktop icons and their functions Dialog Boxes, Task Bar ,Parts of Windows ,Key board short keys or hotkeys working with Notepad & Word Pad.	6
III	MS-WORD: Creating, editing , saving and printing text documents Font and paragraph formatting Simple character formatting Inserting tables , smart art ,page breaks Using lists and styles Working with images Using Spelling and Grammar check, Understanding document properties Mail Merge	8
IV	MS-EXCEL: Spreadsheet Basics, Creating, editing, saving and printing spreadsheets Working with functions & formulas, Modifying worksheets with colour & auto formats Graphically representing data: Charts & Graphs Speeding data entry: Using Data Forms, Analyzing Data: Data Menu, Sub total, Filtering Data, Formatting work-sheets, Securing & Protecting Spreadsheets.	12

Suggested Readings:

1. Fundamentals of computers – V.Rajaraman – Prentice – Hall of India
2. Microsoft Office 2007 Bible – John Walkenbach, Herb Tyson, Faithe Wempen, cary N. Prague, Michael R. groh, Peter G.Aitken, and Lisa a. Bucki Wiley India pvt. ltd.
3. Computer Fundamentals – P.K Sinha Publisher: BPB Publications

Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions and Case Studies. This will instill in student a sense of problem identification, generating solution, decision making and practical learning. Student learning will be evaluated through Written Tests, Projects and Field Assignments, Quizzes.

Suggested equivalent online courses:

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Programme : Certificate	Year: First	Semester: Second
Co-Curricular Course		
Course Code: Z021201	Course Title: Human Values and Environment Studies	

Course outcomes:

The mission of the course on Human Values and Environmental Studies is to create morally articulate solutions to be truthful and just and to become responsible towards humanity. The course seeks to establish a continuous interest in the learners to improve their thought process with intent to develop a new generation of responsible citizens capable of addressing complex challenges faced by the society due to disruptions in human interactions effecting human values. This course works towards

- Building fundamental knowledge of the interplay of markets, ethics, and law,
- Look at various challenges faced by individual to counter unethical issues
- Look at core concepts for business ethics
- Look at core concepts of anti-corruption
- Look at core concepts for a morally articulate solution evolver to management issues in general,
- Issues of sustainable development for a better environment.
- To know how environmental degradation has taken place.
- Be aware of negotiations and international efforts to save environment.
- How to develop sustainably?
- Efforts taken up by UN in Sustainable Development.
- Efforts taken by India in Sustainable Development.
- The course intends to create a sense of how to be more responsible towards the environment.

Upon finishing of the course students will be able to come up with using ethical reasoning for decision making and frame ethical issues as well as operationalise ethical choices. The course integrates various facets of human values and environment

Credits: 2	
Max. Marks: 100	Min. Passing Marks: 40

Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 2-0-0

As the course requires two areas of Human Values and Environment Studies institutions can even of for a parallel delivery

Unit	Topics	No. of Lectures Total= 30
I	**Human Values Introduction-** Values, Characteristics, Types Developing Value system in Indian Organisation Values in Business Management, value based Organisation, Trans-cultural Human values in Management. Swami Vivekananda's philosophy of Character Building, Gandhi's concept of Seven Sins, APJ Abdul Kalam view on role of parents and Teachers. **Human Values and Present Practices Issues:** Corruption and Bribe Privacy Policy in Web and Social Media, Cyber threats Online Shopping etc. Remedies **UK Bribery Act, Introduction to sustainable policies and practices in Indian Economy.** **Principles of Ethics** **Secular and Spiritual Values in Management-Introduction-** Secular and Spiritual values, features Levels of value Implementation. Features of spiritual Values, Corporate Social Responsibility Nature, Levels Phases and Models of CSR. Corporate Governance CSR and Modern Business Tycoons Ratan Tata, Azim Premji and Bill Gates	02 02 03

II	**Holistic Approach in Decision making-** Decision making, the decision making process The Bhagavad Gita: Techniques in Management Dharma and Holistic Management **Discussion through Dilemmas-** Dilemmas in Marketing and Pharma Organisations, moving from Public to Private monopoly context Dilemma of privatisation, Dilemma on liberalization, Dilemma on social media and cyber security Dilemma on Organic food. Dilemma on standardization Dilemma on Quality standards. **Case Studies**	03 03 02
III	Ecosystem. Concept, structure & functions of ecosystem: producer, consumer, decomposer, foodweb, food chain, energy flow, Ecological pyramids Conservation of Biodiversity-In-situ & Ex-situ conservation of biodiversity Role of individual in Pollution control Human Population & Environment Sustainable Development India and UN Sustainable Development Goals Concept of circular economy and entrepreneurship	7
IV	Environmental Laws? International Advancements in Environmental Conservation Role of National Green Tribunal Air Quality Index Importance of Indian Traditional knowledge on environment Bio assessment of Environmental Quality Environmental Management System Environmental Impact Assessment and Environmental Audit	8

Suggested Readings:

1. A foundation course in Human Values and Professional Ethics by RR. Gaur, R. Sangal et.al
2. JUSTICE: What's the Right Thing to Do? Michael J. Sandel
3. Human Values by A.. Tripathi New Age International
4. Environmental Managersent by NK. Uberos
5. https www.un.org sustainabledevelopment sustainable-development-goals/
6. https www.india gov in my-government schemes
7. https www.legislation.gov uk ukpes 2010/23 contents
8. Daniel Kahneman, Thunking, Fast and Slow, Allen Lane Nov 2011 ISBN: 9780141918921

Suggested Continuous Evaluation Methods

In addition to the theoretical inputs the course will be delivered through case studies and dilemmas. Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making an practical learning The course participants can be evaluated on the following structure.

- Assignments (10)
- Presentation (10)
- Attendance (5)
- Final exam (75)

Programme : B.Com (H)	Year: 2nd	Semester: 3rd
Course Code: CH010301T	Course Title: Marketing Management	

Course outcomes: On completion of the course, the learner will be able to

CO1: Explain the concepts, functions and scope of marketing in modern business organizations.

CO2: Analyze consumer behaviour and apply segmentation, targeting and positioning strategies.

CO3: Evaluate product, pricing, promotion and distribution strategies for different markets.

CO4: Apply digital marketing and relationship marketing concepts in business situations.

CO5: Examine emerging trends such as sustainable marketing, influencer marketing and AI-driven marketing.

Credits: 4	Core Paper
Max. Marks: 25+75	Min. Passing Marks: 10+25

Total No. of Lectures-Tutorials-Practical (in hours per week): L-3 T-0 P-0

Unit	**Topics**	**No. of Lectures**
		TOTAL: 45
Unit I: Introduction to Marketing Management	Meaning, nature and scope of marketing; Evolution of marketing concepts; Difference between selling and marketing; Functions of marketing; Marketing environment; Marketing mix; Consumer value and satisfaction; Marketing ethics; Role of AI and technology in modern marketing.	10
Unit II: Consumer Behaviour and Market Segmentation	Consumer behaviour and buying process; Factors influencing consumer behaviour – cultural, social, personal and psychological; Market segmentation, targeting and positioning (STP); Customer relationship management (CRM); Brand loyalty and customer retention; Sensory marketing and customer experience.	15
Unit III: Product, Pricing and Distribution Strategies	Product concept and classification; Product life cycle; Branding, packaging and labelling; New product development; Pricing objectives and methods; Pricing strategies; Channels of distribution; Retailing and wholesaling; Supply chain basics; Omni-channel marketing.	10
Unit IV: Promotion and Emerging Trends in Marketing	Promotion mix; Advertising, sales promotion, public relations and personal selling; Digital marketing and social media marketing; Influencer marketing; Green marketing and sustainable marketing; Event marketing; Rural marketing; Challenges and opportunities in Indian marketing environment.	10

Suggested Readings:

Philip Kotler & Kevin Lane Keller – Marketing Management
Ramaswamy & Namakumari – Marketing Management: Indian Context
Rajan Saxena – Marketing Management

Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions and Case Studies. This will instill instudent a sense of problem identification, generating solution, decision making and practical learning.Student learning will be evaluated through Written Tests, Projects and Field Assignments, Quizzes.

Suggested equivalent online courses:SWAYAM – Marketing Management Courses
NPTEL – Principles of Marketing

Programme/Class: UG Degree		Year: 2	Semester: III
Subject: B. Com (Hons)			
Course Code: CHO10302T	Course Title: Cost and Management Accounting		

Course outcomes: On completion of the course, the learner will be able to:

- CO1 Explain the concepts, objectives, and techniques of cost accounting and preparation of cost sheets.
- CO2 Apply methods of material, labour, and overhead cost control for cost determination and analysis.
- CO3 Analyze marginal costing, break-even analysis, and decision-making techniques used in management accounting.
- CO4 Evaluate budgeting, standard costing, and variance analysis for managerial planning and performance control.

Credits: 4	Major
Max. Marks: 25+75	Min. Passing Marks: 10+25

Total No. of Lectures-Tutorials-Practical (in hours per week): L-30 T-10 P-0

Unit	Topics	No. of Lectures: 30
I	Introduction to Cost Accounting: Meaning, nature, objectives, scope, advantages and limitations of cost accounting; elements of cost; classification of costs; preparation of cost sheet and tender.	7
II	Material, Labour and Overhead Costing: Material control techniques, EOQ, stock levels, pricing of material issues; labour cost control, remuneration methods, labour turnover; overhead classification, allocation, apportionment, and absorption.	8
III	Marginal Costing and Decision Making: Marginal costing, CVP analysis, break-even analysis, P/V ratio, margin of safety, managerial decision-making including make or buy, shut down, and product mix decisions.	7
IV	Budgetary Control and Standard Costing: Budgeting and budgetary control, types of budgets, standard costing, variance analysis including material, labour, and overhead variances, and management reporting.	8

Suggested Readings:

1. Jain, S. P. & Narang, K. L. – Cost Accounting, Kalyani Publishers.
2. Arora, M. N. – Cost and Management Accounting, Vikas Publishing House.
3. Maheshwari, S. N. & Mittal, S. N. – Cost Accounting: Theory and Problems, Shri Mahavir Book Depot.
4. Khan, M. Y. & Jain, P. K. – Management Accounting, McGraw Hill Education.
5. Horngren, Charles T. – Cost Accounting: A Managerial Emphasis, Pearson Education.
6. Sharma, R. K. & Gupta, S. K. – Management Accounting, Kalyani Publishers.

Suggested Continuous Evaluation Methods:

In addition to the theoretical inputs, the course will be delivered through Assignments, Presentations, Group Discussions, and Case Studies. This will help students develop problem identification, analytical thinking, decision-making ability, and practical learning skills. Student learning will be evaluated through Written Tests, Projects, Field Assignments, Quizzes, Class Participation, and Practical Problem-Solving Exercises.

Suggested equivalent online courses: ....

Programme/Class: UG Degree	Year: 2	Semester: III
Subject: B. Com (Hons)		
Course Code: CHO10303T	**Course Title: Income Tax**	

Course outcomes: On completion of the course, the learner will be able to:

- CO1 Explain the basic concepts, definitions, and framework of Income Tax law in India.
- CO2 Compute taxable income under different heads of income as per the Income Tax Act.
- CO3 Apply provisions relating to deductions, exemptions, and assessment procedures for individuals.
- CO4 Analyze tax liability, filing of returns, and practical aspects of tax planning and compliance.

Credits: 4	**Major**
Max. Marks: 25+75	**Min. Passing Marks: 10+25**

Total No. of Lectures-Tutorials-Practical (in hours per week): L-30 T-10 P-0

Unit	Topics	No. of Lectures: 30
I	Introduction to Income Tax: Basic concepts, assessee, assessment year, previous year, residential status, exempted income, agricultural income, and tax authorities.	7
II	Income from Salaries and House Property: Computation of taxable income from salary and house property, allowances, perquisites, deductions, and exemptions.	8
III	Profits and Gains from Business or Profession and Capital Gains: Basis of charge, admissible and inadmissible expenses, depreciation, capital assets, transfer, and computation of capital gains.	7
IV	Income from Other Sources, Deductions and Assessment: Income from other sources, deductions under Chapter VI-A, computation of total income, tax liability, filing of returns, and assessment procedures.	8

Suggested Readings:

1. Singhania, V. K. – Direct Taxes Law and Practice, Taxmann Publications.
2. Girish Ahuja & Ravi Gupta – Systematic Approach to Income Tax, Bharat Law House.
3. Datey, V. S. – GST Ready Reckoner, Taxmann Publications.
4. Bansal, K. M. – Goods and Services Tax (GST), Taxmann Publications.
5. Mehrotra, H. C. & Goyal, S. P. – Income Tax Law and Accounts, Sahitya Bhawan Publications.
6. The Central Goods and Services Tax Act, 2017 and Rules.
7. The Income Tax Act, 1961 (Latest Amendments).

Suggested Continuous Evaluation Methods:

In addition to the theoretical inputs, the course will be delivered through Assignments, Presentations, Group Discussions, and Case Studies. This will help students develop problem identification, analytical thinking, decision-making ability, and practical learning skills. Student learning will be evaluated through Written Tests, Projects, Field Assignments, Quizzes, Class Participation, and Practical Problem-Solving Exercises.

Suggested equivalent online courses:
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Programme: B.COM.HONS.	Year: 2nd	Semester: 3rd Sem.
Course Code: CH010304T	Course Title: Office MANAGEMENT	

Course outcomes: On completion of the course, the learner will be able to:

- understand office Management, office automation, space management, and workplace environment
- understand the procedures of mailing as well as record management
- understand the budgets and audit system in the Office
- understand and acquire the skills for secretarial functions and proceedings of official meetings
- understand and acquire the skills for secretarial functions and proceedings of official Meetings.
- Role of a Company Secretary, Directors and Chairman in Companies, Meeting Procedure.

Credits (3):	Minor Paper
Max. Marks: 25+75	Min. Passing Marks: 10+25

Total No. of Lectures-Tutorials-Practical (in hours per week): L-0 T-0 P-0

Unit	Topics	No. of Lectures 30
		TOTAL
I	Introduction: Office and Office Management – Meaning of office, function of Office, Primary and Administrative Functions, Importance of office. Concept of Paperless Office, Virtual Office, Back and Front Office, Open and Private Office. Definition and Elements of Office Management, duties of an Office Manager. Filing and Indexing: Meaning and Importance of filing, Essential of Good Filing System. Centralized and Decentralized Filing System.	8
II	Office Forms: Meaning and types of forms used in Business Organization, advantages, forms controls, objectives, form Designing, Principles of forms Designing and Specimens of forms used in office. Office Record Management: Meaning, Importance of record keeping management, Centralization vs Decentralization of record keeping.	7
III	Secretary: Meaning of Secretary, Kinds of Secretaries, importance of Secretary, qualifications and qualities of Secretary. Corporate Organization: Company-definition, types of companies, Formation of company – procedure and role of promoters. Memorandum of association and articles of association, Prospectus Share Capital: Secretarial practices relating to Issue and allotments of shares, Calls on shares, Forfeiture of shares, Transfer and transmission of shares, Shares certificate and share warrant.	8
IV	Company Management: Secretary – appointment, qualification, functions and positions. Director – appointment, retirement, functions and qualifications. Auditor– appointment, power and duties / responsibilities. Company Meeting: Meaning and types of meeting; duties of Secretary before, during and after a meeting, notice, agenda, quorum, voting, motions, resolutions. Minutes writing, types of minutes, minutes book, contents of minute.	7

Suggested Readings:

1. Chhabra, T.N., Modern Business Organisation, New Delhi,
2. Dhanpat Rai& Sons.
3. Duggal, Balraj, Office Management and Commercial Correspondence, Kitab Mahal, New Delhi.
4. P.K. Ghosh, Office Management, Sultan Chand & Sons. New Delhi
5. R.K. Chopra, Office Management, Himalaya Publishing House
6. Bhatia, R.C. Office Management - Galgotia Publishers, New Delhi.
7. P.K.Ghosh & V.Balachandran, Company Secretarial Practice, Sultan Chand & Sons, New Delhi
8. M.C. Kuchhal, Secretarial Practice, Vikas Publications
9. Garg, K.C., Gupta, Vijay & Dhingra, Joy, Company Law & Secretarial Practices (Revised as per Companies Act 2013), Kalyani Publishers
10. N.D. Kapoor, Elements of Company Law, Sultan Chand & Sons, New Delhi
11. Bovee & Thill, "Business Communication Essentials A Skill – Based Approach to Vital Business English", Pearson.

Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions and Case Studies. This will instill in student a sense of problem identification, generating solution, decision making and practical learning. Student learning will be evaluated through Written Tests, Projects and Field Assignments, Quizzes.

Suggested equivalent online courses: Swayam

Programme: UG Degree	Year: 2nd Year	Semester: 3rd Sem
Subject: B.Com II		
Course Code: VOC171	Course Title: Tally with GST	

- Course outcomes: To provide the knowledge of manual and computerized accounting work in organizations.
- To provide the knowledge to create many companies, enter accounting voucher entries including advance voucher entries, and see & rectify the accounting records, etc. in Tally software.
- To improve the employability and entrepreneur skills.

Credits:	Vocational Course
Max. Marks: 25+75	Min. Passing Marks: 10+25

Total No. of Lectures-Tutorials-Practical (in hours per week): L-0 T-0 P-0

Unit	Topics	No. of Lectures TOTAL: 40
I	**Basics of Accounting** Journal, Ledger, Trial Balance, Trading Account, Profit & Loss Account, Stock Entries & Bill wise Entries related to Tally.	10
II	**Accounting Masters and Vouchers Software** Create / Alter / Delete Company and Accounting Masters (Group/ Ledger and Others) Create / Alter / Delete Transactions (Date Change/Contra Voucher/ Payment Voucher/ Receipt Voucher/ Journal Voucher/ Sales Voucher / Purchase Vouchers / Other Vouchers and Single & Double Voucher Creation Mode)	10
III	**Inventory Masters, Statutory Masters & Details and Bill Wise Transactions Software** Create / Alter / Delete Inventory Masters (Stock Group/ Stock Category/ Stock Items/ Unit/ Godown) and Vouchers with Inventories. Create / Alter / Delete Statutory Masters & Details (TDS Nature of Payments/ GST Details/ TDS Details / PAN Details) Create / Alter / Delete Bill Wise Transactions (Bill Wise Payment, Receipt, Sales, Purchase and Other Vouchers)	10
IV	**Reports View and Overall Practice in Software** Read / Correct / Print Reports (Balance Sheet/ Profit & Loss/ Stock Summary/ Ratio Analysis/ Trial Balance and other reports) Overall Data Entry Practice in Tally	10

Suggested Readings:

Tally Solutions Pvt Ltd (2022). Tally Essential Level 2 Paperback – 1, ISBN: 978-8195243822

Gaurav Agrawal, (2021). Learn Tally Prime with GST Book. Digital Muneem Ji.

Puja (2022). Tally Prime with GST course latest book in Hindi. Nav Jeevan Printers & Publishers.

Tally Prime with GST (2021). A Complete Training Guide with Assignment (English). T Balaji Publication ISSN: 8195295428