



Nehru Gram Bharati (Deemed to be University)  
Prayagraj, Uttar Pradesh , INDIA

FOUR YEAR UNDERGRADUATE PROGRAMME  
[FYUP]

Syllabus

*[As per NEP-2020 Regulations]*

*B.Com./B.Com.(Honours)/B.Com.(Honours with Research)*

[Department of Commerce]

[Effective From 2025-26 Onwards]

# Board of Studies

## Board of Studies

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Board of Studies (BOS) of the department of Commerce, Nehru Gram Bharati (Deemed to be University) Prayagraj met on 01 day of May, 2025 at 12:10 pm in Conference Hall, Shashi Campus, Jhunthi Tali, Prayagraj

### Members Attending: 07

1. Prof Vinod Kumar Pandey (Head & Dean, Department of Commerce)
2. Dr. Ashish Kumar Shukla (Associate Professor, Department of Commerce)
3. Dr. Rajendra Kumar Mishra (Associate Professor, Department of Commerce)
4. Dr. Chandra Bhushan Dubey (Associate Professor, Department of Commerce)
5. Mr. Vikas Maurya (Assistant Professor, Department of Commerce)
6. Mr. Sanjay Kumar (Assistant director, MSME, Development and facilitation officer Government of India) *online*
7. Mr. Amitabh Shukla (Senior Assistant Officer, Prayagraj Chapter, ICSI) *online*

### Members absent: 02

1. Dr. Chandra Bhushan Dubey (Associate Professor, Department of Commerce)
2. Mr. Vikas Maurya (Assistant Professor, Department of Commerce)

### The following resolutions were made during the meeting:

1. Agenda 1: Accepted the NEP Syllabus of B.Com 2025-2026 which is affected from Session 2025-2026
2. Agenda 2: Internal and External examiner list has been approved for Session 2025-2026
3. Agenda 3: Upgradation of M.Com Syllabus

### Comment:

Agenda 1 and 2: After discussion with the expert and members the Agenda 1 & and Agenda 2 was approved

Agenda 3: After discussion it was decided that for this session 25-26 the course will remain same. from next year session 26-27 the syllabus will upgrade according to NEP 2020.

*[Signatures]*  
15/5/25

## Introduction of the Programme:

### [a] Introduction:

The NEP-2020 offers an opportunity to effect a paradigm shift from a teacher-centric to a student-centric higher education system in India. It is based on Outcome Based Education, where the Graduate Attributes are first kept in mind to reverse-design the Programs, Courses and Supplementary activities to attain the graduate attributes and learning outcomes. The learning outcomes-based curriculum framework for a degree in B.Com. (Honours/Honours with Research) is intended to provide a comprehensive foundation to the subject and to help students develop the ability to successfully continue with further studies and research in the subject while they are equipped with required skills at various stages. The framework is designed to equip students with valuable cognitive abilities and skills so that they are successful in meeting diverse needs of professional careers in a developing and knowledge-based society. The curriculum framework takes into account the need to maintain globally competitive standards of achievement in terms of the knowledge and skills, as well as to develop spirit of enquiry, problem solving skills and human and professional values which foster rational and critical thinking in students.

### [b] Graduate Attributes:

Type of learning outcomes	The Learning Outcomes Descriptors
Learning outcomes that are specific to disciplinary/interdisciplinary areas of learning	Disciplinary/ interdisciplinary Knowledge & Skills
Generic learning outcomes	<i>Critical Thinking &amp; problem-solving Capacity</i>
	<i>Creativity</i>
	<i>Communication Skills:</i> The graduates should be able to demonstrate the skills that enable them to: <ul style="list-style-type: none"><li>• listen carefully, read texts and research papers analytically, and present complex information in a clear and concise manner to different groups/audiences,</li><li>• express thoughts and ideas effectively in writing and orally and communicate with others using appropriate media,</li><li>• confidently share views and express herself/himself,</li><li>• construct logical arguments using correct technical language related to a field of learning, work/vocation, or an area of professional practice,</li><li>• convey ideas, thoughts, and arguments using language that is respectful and sensitive to gender and other minority groups.</li></ul>
	<i>Analytical reasoning/thinking:</i> The graduates should be able to demonstrate the capability to: <ul style="list-style-type: none"><li>• evaluate the reliability and relevance of evidence;</li><li>• identify logical flaws in the arguments of others;</li><li>• analyze and synthesize data from a variety of sources;</li><li>• draw valid conclusions and support them with evidence and examples, and addressing opposing viewpoints.</li></ul>

**Research-related skills:** The graduates should be able to demonstrate:

- a keen sense of observation, inquiry, and capability for asking relevant/ appropriate questions,
- the ability to problematize, synthesize and articulate issues and design research proposals,
- the ability to define problems, formulate appropriate and relevant research questions, formulate hypotheses, test hypotheses using quantitative and qualitative data, establish hypotheses, make inferences based on the analysis and interpretation of data, and predict cause-and-effect relationships,
- the capacity to develop appropriate methodology and tools of data collection,
- the appropriate use of statistical and other analytical tools and techniques,
- the ability to plan, execute and report the results of an experiment or investigation,
- the ability to acquire the understanding of basic research ethics and skills in practicing/doing ethics in the field/ in personal research work, regardless of the funding authority or field of study.

**Coordinating/collaborating with others:** The graduates should be able to demonstrate the ability to:

- work effectively and respectfully with diverse teams,
- facilitate cooperative or coordinated effort on the part of a group,
- act together as a group or a team in the interests of a common cause and work efficiently as a member of a team.

**Leadership readiness/qualities:** The graduates should be able to demonstrate the capability for:

- mapping out the tasks of a team or an organization and setting direction.
- formulating an inspiring vision and building a team that can help achieve the vision, motivating and inspiring team members to engage with that vision.
- using management skills to guide people to the right destination.

**'Learning how to learn' skills:** The graduates should be able to demonstrate the ability to:

- acquire new knowledge and skills, including 'learning how to learn' skills, that are necessary for pursuing learning activities throughout life, through self-paced and self-directed learning aimed at personal development, meeting economic, social, and cultural objectives, and adapting to changing trades and demands of the workplace, including adapting to the changes in work processes in the context of the fourth industrial revolution, through knowledge/ skill development/reskilling,

- work independently, identify appropriate resources required for further learning,
- acquire organizational skills and time management to set self-defined goals and targets with timelines.
- inculcate a healthy attitude to be a lifelong learner,

**Digital and technological skills:** The graduates should be able to demonstrate the capability to:

- use ICT in a variety of learning and work situations,
- access, evaluate, and use a variety of relevant information sources,
- use appropriate software for analysis of data.

- **National & International Perspective considering the current perspective of a Global Village.**

**Value inculcation:** The graduates should be able to demonstrate the acquisition of knowledge and attitude that are required to:

- embrace and practice constitutional, humanistic, ethical, and moral values in life, including universal human values of truth, righteous conduct, peace, love, nonviolence, scientific temper, citizenship values,
- practice responsible global citizenship required for responding to contemporary global challenges, enabling learners to become aware of and understand global

issues and to become active promoters of more peaceful, tolerant, inclusive, secure, and sustainable societies,

- formulate a position/argument about an ethical issue from multiple perspectives
- identify ethical issues related to work, and follow ethical practices, including avoiding unethical behaviour such as fabrication, falsification or misrepresentation of data, or committing plagiarism, and adhering to intellectual property rights,
- recognize environmental and sustainability issues, and participate in actions to promote sustainable development.

**Autonomy, responsibility, and accountability:** The graduates should be able to demonstrate the ability to:

- apply knowledge, understanding, and/or skills with an appropriate degree of independence relevant to the level of the qualification,
- work independently, identify appropriate resources required for a project, and manage a project through to completion,

**Environmental awareness and action:** The graduates should be able to demonstrate the acquisition of and ability to apply the knowledge, skills, attitudes, and values required to take appropriate actions for:

- mitigating the effects of environmental degradation, climate change, and pollution, effective waste management, conservation of biological diversity, management of biological resources and biodiversity, forest and wildlife conservation, and sustainable development and living.

**Community engagement and service:** The graduates should be able to demonstrate the capability to participate in community-engaged services/ activities for promoting the well-being of society.

**Empathy:** The graduates should be able to demonstrate the ability to identify with or understand the perspective, experiences, or points of view of another individual or group, and to identify and understand other people's emotions.

#### [c] Flexibility:

The programmes are flexible enough to allow liberty to students in designing them according to their requirements. The Learner is given freedom of choice in selecting disciplines. Students may select his/her own stream. He/She may select three major disciplines from his/her own stream or two major disciplines from his own stream and one major discipline from any other stream. Along with major disciplines, a student can select minor disciplines from other streams, languages, generic electives, ability enhancement courses, Vocational/Skill Enhancement Courses (SEC) and Value added Courses including Extra Curricular activities.

#### Multiple Entry & Exit Options:

ENTRY & EXIT OPTIONS	Credits Required
<b>Certificate</b> upon the Successful Completion of the First Year (Two Semesters) of the multidisciplinary Four-year Undergraduate Programme. <b>[NSQF Level 5]</b> <b>+ 04 Credit Mandatory Internship in Case of Exit.</b>	<b>44</b>
<b>Diploma</b> upon the Successful Completion of the Second Year (Four Semesters) of the multidisciplinary Four-year Undergraduate Programme. <b>[NSQF Level 6]</b> <b>+ 04 Credit Mandatory Internship in Case of Exit.</b> For Entry to NHEQF Level 5.0, must have completed the NHEQF 4.5 Level of Four Year Undergraduate Programme as per NEP-2020.	<b>84</b>
<b>Basic Bachelor Degree</b> at the Successful Completion of the Third Year (Six Semesters) of the multidisciplinary Four-year Undergraduate Programme. For Entry to NHEQF Level 5.5, must have completed the NHEQF 5.0 Level of Four Year Undergraduate Programme as per NEP-2020.	<b>120</b>

**Bachelor Degree with Honours/Honours with Research** in a Discipline at the Successful Completion of the Fourth Year (Eight Semesters) of the multidisciplinary Four-year Undergraduate Programme.  
For Entry to NHEQF Level 6.0, must have completed the NHEQF 5.5 Level of Four Year Undergraduate Programme as per NEP-2020.

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## Programme Outcomes

<b>B.Com. (Honours/Hons. with Research)</b>	
<b>Programme Outcome (POs)</b>	
<b>PO1</b>	The program will enable students to develop business acumen, managerial skills and abilities, and be capable of maintaining business accounts.
<b>PO2</b>	Students will be able to communicate effectively both in terms of business as well as social interaction.
<b>PO3</b>	The program will encourage entrepreneurship spirit among students and encourage them to participate effectively in social, commercial and civic issues ultimately leading to national development.
<b>PO4</b>	The program will develop the ability to think critically and independently translating into a well-developed personal value system.
<b>PO5</b>	Will be eligible for admissions to post-graduate programs for further studies and will be able to appear for various competitive exams of UG level eligibility.
<b>PO6</b>	The student will develop self-employment skill in different areas.

<b>Programme Specific Outcome (PSOs)</b>	
<b>PSO1</b>	The student will be aware of basic concepts of Accounting, different laws of Business, Principle of Management and Theory of Economics.
<b>PSO2</b>	The student will be aware of business statistics and various economic environments.
<b>PSO3</b>	The student will develop communication skill and will be aware of various theories of Cost and Direct Taxation.
<b>PSO4</b>	The student will develop practical skill for calculating tax liabilities, Managerial finance and auditing.
<b>PSO5</b>	The student will be aware of fundamental of computing in business, decision making at managerial level and practical knowledge of Corporate accounting and Secretarial Practices.
<b>PSO6</b>	The student will be able to understand principles of marketing, International marketing, banking and insurance.
<b>PSO7</b>	The student will be aware of different labour laws, Social Security.
<b>PSO8</b>	The student will have developed a strong sense about analysis of Financial Markets and financial services.
<b>PSO9</b>	The student will be aware of in-depth knowledge of Sales Marketing and Foreign trade.

**Department of Commerce**  
**B.Com. (Honours/Honours with Research)**  
**SYLLABUS STRUCTURE Over-All (Based on NEP – 2020)**

B.Com. (Honours/Honours with Research)										
Year	Semester	Nomenclature of the Courses/Title	Com/Ele.	Credit	Credit Distribution			Teaching Hours		
					L	T	P	L	T	P
First Year	I	Advance Accounting	Compulsory	4	3	1	0	45	15	0
		Introduction to IKS: Commerce	Compulsory	2	1	1	0	30	15	0
		Minor Paper for other discipline: Business Organisation	Pool - B	3	2	1	0	30	0	0
		AEC: Communication Skills & Personality Development	Compulsory	2	2	0	0	30	0	0
		SEC-1	Pool - C	3	1	0	2	60	15	0
		<b>Choose any One Course: (Elective)</b> 1.Business Economics 2.Business Environment 3.Theory of Management	Elective	3	2	1	0	60	0	0
		Contract Law	Compulsory	3	2	1	0	45	15	0
			<b>Total Semester Credits</b>		<b>20</b>					
	II	Business Statistics	Compulsory	4	3	1	0	60	15	0
		Minor Paper for Other Discipline: Business Communication	Pool Elective	3	2	1	0	30	0	0
		AEC: Indian & Foreign Languages Other Than Hindi & English/Critical Thinking and problem solving	Compulsory	2	2	0	0	30	0	0
		SEC-2	Pool - C	3	1	0	2	60	15	0
		VAC: Indian Constitution or Pool - D	Pool - D	2	2	0	0	30	0	0
		<b>Choose any One Course: (Elective)</b> 1. Theory of Distribution 2. Economic Environment 3. Business Management	Elective	3	2	1	0	60	0	0
		Business Law	Compulsory	3	2	1	0	45	15	0



		<b>Total Semester Credits</b>		<b>20</b>						
<b>Exit Option : Certificate in Field of Learning/discipline</b>										
Second Year	III	Cost Accounting	Compulsory	4	3	1	0	45	15	0
		Applied IKS-I (Major-1)	Compulsory	2	1	1	0	30	15	0
		Minor Paper for Other Discipline: Fundamental of Accounting	Pool Elective	3	2	1	0	30	0	0
		AEC: Soft Skills	Compulsory	2	2	0	0	30	0	0
		SEC-3	Pool - C	3	1		2	60	15	0
		<b>Note: Choose any one Paper:</b> <b>(Elective)</b> i) Theory of Communication ii) Principles of Auditing iii) Indian Economy	Elective	3	2	0	1	60	0	0
		Business Finance	Compulsory	3	2	1	0	45	15	0
		<b>Total Semester Credits</b>		<b>20</b>						
	IV	Income Tax	Compulsory	4	3	1	0	60	15	0
		Minor Paper for Other Discipline: Principles of Management	Pool Elective	3	2	1	0	30	0	0
		AEC: Content Writing & Editing	Compulsory	2	2	0	0	30	0	0
		SEC-4	Pool -C	3	1		2	60	15	0
		VAC-4: Food Nutrition and Hygiene or Pool D	Pool -D	2	2	0	0	30	0	0
		<b>Note: Choose any one Paper:</b> <b>(Elective)</b> i) Tourism and Travel Management ii) Auditing iii) Business Ethics and Corporate Governance	Elective	3	2	0	1	60	0	0
		Managerial Finance	Compulsory	3	2	1	0	45	15	0
		<b>Total Semester Credits</b>		<b>20</b>						
<b>Exit Option : Diploma in Field of Learning/discipline</b>										
Third Year	V	Corporate Accounting	Compulsory	4	3	1	0	45	15	0
		Applied IKS-II (Major-1)	Compulsory	2	1	1	0	30	15	0
		Minor Paper for Other Discipline: Banking system in India	Pool-B	3	2	1	0	30	0	0



Fourth Year		AEC: Team Building & Leadership	Compulsory	2	2	0	0	30	0	0
		<b>Note: Choose any one Paper:</b> <b>(Elective)</b> i) Sales and Distribution Management ii) Marketing Management iii) Financial Market in India	Elective	3	2	0	1	60	0	0
		VAC-5: Environmental Science and sustainability or Pool - D	Pool -D	2	2	0	0	30	0	0
		Corporate Law	Compulsory	4	3	1	0	60	15	0
		<b>Total Semester Credits</b>		<b>20</b>						
	VI	Management Accounting	Compulsory	4	3	1	0	60	15	0
		<b>Note: Choose any one Paper:</b> <b>(Elective)</b> i. Principles of Insurance ii. Banking Law iii) International Marketing	Elective	3	2	0	1	60	0	0
		Minor Paper for Other Discipline: Principles of Marketing	Pool - B	3	2	1	0	30	0	0
		Internship/Apprenticeship (Opted SEC)	Compulsory	4	0	0	4	0	0	120
		VAC-6: Physical Education and Yoga	Pool -D	2	2	0	0	30	0	0
		Human Resource Management	Compulsory	4	2	2	0	60	15	0
		<b>Total Semester Credits</b>		<b>20</b>						
	<b>Exit Option : Basic UG degree in Field of Learning/discipline</b>									
	VII	Statistical Analysis	Compulsory	5	4	1	0	75	15	0
		Research Methodology (Hons. with Research)	Compulsory	4	4	0	0	60	0	0
		<b>Note: Choose any Two Course:</b> <b>(Elective = 4+4)</b> 1. Strategic Management 2. Consumer Behaviour 3. Production Management	Elective	8	6	2	0	90	30	0
		Minor Paper for Other Discipline: Fundamental of Entrepreneurship	Pool-B	3	2	1	0	30	0	0
		<b>Total Semester Credits</b>		<b>20</b>						
	VIII	Goods and Service Tax	Compulsory	5	4	1	0	75	15	0
		<b>Note: Choose any one Paper:</b> <b>(Elective)</b> i) Securities analysis and portfolio management	Elective	3	2	0	1	60	0	0

	ii) Indian monetary system and policy iii) Labour Law								
	Dissertation/Research Project & Viva Voce (Hons. with Research) or Field Visit Tour based Viva Voice (Honours)	Compulsory	12	0	0	12	0	0	360
	Total Semester Credits		20						
Completion : UG (Hons./Hons. with Research) degree in Field of Learning/discipline									
	Total Programme Credits		160						

- **SEC: Skill Enhancement Course;**
- **VAC: Value Added Course;**
- **IKS: Indian Knowledge System**
- **AEC: Ability Enhancement Course**

**Department of Commerce**  
**B.Com (Honours/Honours with Research)**  
**SYLLABUS (Based on NEP – 2020)**  
**Session 2025 – 26**

YEA R	SEM.	PAPER TITLE	Course Code	MAJOR/ MINOR	COM /ELE	(L)	(T)	(P)	TOTAL CREDI T	TEACH ING HOURS
1 <sup>ST</sup>	I <sup>ST</sup>	Advance Accounting	COM- 23101	Major	COM	03	01	00	04	60 (45 + 15)
		Introduction to IKS: Commerce	COM-2301	Major	COM	01	01	00	02	30
		Minor Paper for other discipline: Business Organization	MCOM01	Minor	POOL ELE	03	00	00	03	45
		AEC: Communication Skills & Personality Development	AECC -I	Com	COM	02	00	00	02	30
		SEC-1	POOL C	SEC	POOL ELE	01	00	02	03	75 (15+60)
		Contract Law	COM- 23102	Major	COM	02	01	00	03	45
		<b>Choose any One Course:</b> 1.Business Economics 2.Business Environment 3.Theory of Management	COM-23103A/ COM-23103B/ COM-23103C/	Major	POOL ELE	02	01	00	03	45
2 <sup>ND</sup>	II <sup>ND</sup>	Business Statistics	COM- 23104	Major	COM	03	01	00	04	75 (60 + 15)
		Minor Paper for Other Discipline: Business Communication	MCOM02	Minor	POOL ELE	03	00	00	03	45
		AEC: Critical Thinking & Problem Solving	AECC - II	Major	COM	02	00	00	02	30

		SEC-2	POOL C	POOL ELE	POOL ELE	01	00	02	03	75 (60+15)
		VAC: Indian Constitution or Pool - D	POOL D	POOL ELE	POOL ELE	02	00	00	02	30
		Business Law	COM- 23105	Major	COM	02	01	00	03	45
		<b>Choose any One Course:</b> 1. Theory of Distribution 2. Economic Environment 3. Business Management	COM-23106A/ COM-23106B/ COM-23106C	Major	ELE	02	01	00	03	45
	III <sup>RD</sup>	Cost Accounting	COM- 23107	Major	COM	03	01	00	04	60 (45 + 15)
		Applied IKS-I (Major-1)	COMIKS -2302	Major	COM	01	01	00	02	30
		Minor Paper for Other Discipline: Fundamental of Accounting	MCOM03	Minor	POOL ELE	02	01	00	03	45
		AEC: Soft Skills	AECC -III	Major	COM	02	00	00	02	30
		SEC-3	POOL C	POOL ELE	POOL ELE	01	00	02	03	75(60+1 5)
		Business Finance	COM- 23108	Major	COM	02	01	00	03	45
		<b>Note: Choose any one Paper (Elective)</b> i) Theory of Communication ii) Principles of Auditing iii) Indian Economy	COM- 23109A/COM- 23109B/COM- 23109C	Major	ELE	02	01	00	03	45
	IV <sup>TH</sup>	Income Tax	COM- 23110	Major	COM	03	01	00	04	60 (45 + 15)
		Minor Paper for Other Discipline: Principles of Management	MCOM04	Minor	ELE	02	01	00	03	45

3 <sup>RD</sup>		AEC: Content Writing & Editing	AECC-IV	Major	COM	02	00	00	02	30
		SEC-4	POOL C	POOL ELE	POOL ELE	01	00	02	03	75(60+15)
		VAC: Food Nutrition and Hygiene or Pool D	POOL D	POOL ELE	POOL ELE	02	00	00	02	30
		Managerial Finance	COM23111	Major	COM	02	01	00	03	60(45+15)
		<b>Note: Choose any one Paper (Elective)</b> i) Tourism and Travel Management ii) Auditing iii) Business Ethics and Corporate Governance	COM 23112A\ COM-23112B/ COM-23112C	Major	ELE	02	00	01	03	60
	V <sup>TH</sup>	Corporate Accounting	COM-23113	Major	COM	03	01	00	04	60 (45 + 15)
		Applied IKS-II (Major-1)	COMIKS-2303	Major	COM	01	01	00	02	30
		Minor Paper for Other Discipline: Banking system in India	MCOM05	Minor	ELE	02	01	00	03	45
		AEC: Team Building & Leadership	AECC-V	Major	COM	02	00	00	02	30
		Corporate Law	COM - 23114	Major	COM	03	01	00	04	60(45+15)
		<b>Note: Choose any one Paper (Elective)</b> i) Sales and Distribution Management ii) Marketing Management iii) Financial Market in India	COM-23115A/ COM-23115B/ COM-23120B	Major	ELE	02	01	00	03	45
		VAC-5:Environmental Science and sustainability or Pool - D	POOL D	POOL D	POOL ELE	02	00	00	02	30
	VI <sup>TH</sup>	Management Accounting	COM-23116	Major	COM	03	01	00	04	60 (45 + 15)

		Human Resource Management	COM-231117	Major	COM	02	02	00	04	60
		<b>Note: Choose any one Paper (Elective)</b> i. Principles of Insurance ii. Banking Law iii) International Marketing	COM-23118A/ COM-23118B/ COM-23118C	Major	ELE	02	01	00	03	45
		Minor Paper for Other Discipline: Principles of Marketing	MCOM06	Minor	ELE	02	01	00	03	45
		Internship/ Apprenticeship	SEC	Major	COM	00	00	04	04	120
		VAC: Physical Education and Yoga or Pool - D	POOL D	POOL Electiv	ELE	02	00	00	02	30
4 <sup>TH</sup>	VII <sup>TH</sup>	Statistical Analysis	COM- 23119	Major	CO M	04	01	00	05	75 (60 + 15)
		Research Methodology (Honours with Research)/ <b>Legal Aspects of E-Business</b> (Honours)	COM-23120A/ COM-23120B	Major	COM	04	00	00	04	60
		<b>Note: Choose any Two Course</b> i. Strategic Management ii. Consumer Behaviour iii. Production Management	COM23121A/ COM-23121B/ COM-23121C	Major	ELE	06	02	00	08	120 (90+30)
		Minor Paper for Other Discipline: Fundamental of Entrepreneurship	MCOM07	Minor	POO L ELE	02	01	00	03	45
	VIII <sup>T H</sup>	Goods and Service Tax	COM- 23122	Major	COM	04	01	00	05	75 (60 + 15)
		<b>Note: Choose any One Courses:</b> i. Security Analysis & Portfolio Management ii. Indian Monetary System & Policy iii. Labour Law	COM23126A/ COM23126B/ COM23126C	Major	EL	02	00	01	03	45

		Dissertation/Research Project Viva Voce (Hons. with Research)/Field Visit, Educational Tour based Viva Voce (Honours)	COM23127A/ COM23127B	Major	COM	00	00	12	12	360
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<b>Program: B.Com. (Honours/Honours with Research)</b>		<b>Year: First</b>	<b>Semester: I</b>
<b>Pedagogy:</b>			
<b>Course Code: COM-23101</b>		<b>Course/Paper Title: Advanced Accounting</b>	
<b>Course Outcome: After completing this course, the students will be able to-</b>			
<b>CO1.</b> Aware of Accounting methods, procedures and techniques. Have knowledge about reserves and Provisions.			
<b>CO2.</b> Understand and appreciate to capital and revenue and accounting of non-profit organizations.			
<b>CO3.</b> Able to practical uses of accounting royalty and voyage account.			
<b>CO4.</b> Have knowledge for hire purchase and installment payment system.			
<b>CO5.</b> Understand and appreciate Branch accounting and departmental accounting.			
<b>Credit: 3+1+0</b>		<b>Paper: Compulsory</b>	
<b>Max Marks: 100</b>		<b>Min. Passing Marks: 35</b>	
<b>Total Number of Lectures (Lecture- Tutorials- Practical) : 3+1+0 (45+15)</b>			
<b>Units</b>	<b>Topics</b>		<b>No of Lectures</b>
<b>Unit – I</b>	<b>1. Accounting Standards:</b> Definition, characteristics, object, and scope of accounting standards, Accounting standard in India, International accounting standards. <b>2. Reserve fund and provision:</b> Classification of reserves and fund, Type of reserves, types of fund, provisions, differences between reserves and provisions.		09
<b>Unit – II</b>	<b>1. Capital and Revenue:</b> Differentiate between capital and revenue items, classification of expenditure, characteristics of revenue expenditure, difference between capital and revenue expenditure, capital receipt and revenue receipt, capital profit and revenue profit, capital losses and revenue losses. <b>2. Account of none profit organization:</b> Introduction of non-trading institutions, accounting record of non-trading institutions, financial statement of non-trading organization, receipt and payment account, income and expenditure accounts, balance sheet.		09
<b>Unit – III</b>	<b>1. Royalty Accounts:</b> Basic terms-royalty, dead rent, short working etc., Entries In the books of lessee and lesser. Practical problem. <b>2. Voyage Account:</b> Meaning of important words, voyage account, complete voyage, incomplete voyage, difference between voyage account and profit and loss account.		09
<b>Unit – IV</b>	<b>1. Hire purchase system:</b> Entries in hire purchases books, entries in hire vendor’s books, hire purchase trading account, Practical Problem. <b>2. Installment Payment Method:</b> Entire in the books of the buyer, entries in the books of seller, comparison with hire purchase system. Practical Problem.		09
<b>Unit - V</b>	<b>1. Branch Accounts:</b> Journal entries, branch account, debtors account, goods supplied as cash price and invoice price, type of branch account, Practical Problems <b>2. Departmental Accounting:</b> Nature and features of departmental accounting. Practical Problems.		05

	<b><u>Suggested Books :</u></b> <b>1.</b> R.R. Singh P. Saxena & A. Agarwal: Advanced Accounting, SPB Allahabad. (Hindi and English). <b>2.</b> Jain and Narang : Advanced Accounting kalyani Publication, Ludhiana. <b>3.</b> Jagdish Prasad : Advanced Accounting PPB, Allahabad (Hindi and English). <b>5.</b> Vitteya Lekhankan – Prof. Vinod Kumar Pandey Pravalika Prakashan, Allahabad. <b>6.</b> Vitteya Lekhankan – Jawahar Publication Agra.
	<b><u>Suggested continuous Evaluation Methods –</u></b> Continuous Internal Evaluation shall be of 40% in two Steps in a Semester , C1 (After 45 Days) & C2 (After 90 Days) respectively. Marks of Each Internal Assesment will be distributed as under ; Assignment/Practical/Projects – 05 Marks Internal Class Test – 10 Marks Attendance/Behavior – 05 Marks

<b>Programme: B.Com. (Honours/Honours with Research)</b>		<b>Year: First</b>	<b>Semester: Ist</b>
<b>Pedagogy:</b>			
<b>Course Code: COMIKS-2301</b>		<b>Course/Paper Title:</b>	Introduction to Indian Knowledge System
<b>Course Outcomes:</b> After completing this course, the students will be able to -			
<b>CO 1:</b> Explain the foundational Concepts & Principles of IKS.			
<b>CO 2:</b> Explain the historical development and evolution of Indian Intellectual traditions.			
<b>CO 3:</b> Explain the knowledge key texts, thinkers, and schools of thought within the IKS.			
<b>CO 4:</b> analyze the interdisciplinary nature of Indian knowledge, integrating philosophy, spirituality, science, arts, and literature though the study of IKS.			
<b>CO 5:</b> Explain the holistic and multidimensional nature of Indian Thought.			
<b>Credit: 02</b>		<b>Paper: Compulsory</b>	
<b>Max. Marks : 20 + 80</b>			
<b>Total Number of Lectures (Lecture – Tutorials – Practical): 2 + 1 + 0</b>			
<b>Units:</b>	<b>Topics</b>		<b>No. of Lectures</b>
<b>Unit-I</b>	<b>Introduction to Indian Knowledge System</b> <ul style="list-style-type: none"><li>• Definition, Concepts and Scope of IKS</li><li>• IKS based approaches on Indian Knowledge System &amp; Role of Guru (teacher)</li><li>• Understanding the concepts of dharma, karma, and the four purusharthas (goals of life)</li></ul>		06
<b>Unit-II</b>	<b>Vedic Knowledge and Philosophy</b> <ul style="list-style-type: none"><li>• Study of the Vedas, including the Rigveda, Yajurveda, Samaveda, and Atharvaveda</li><li>• Introduction to Upanishads and their metaphysical and philosophical teachings</li><li>• Analysis of the six orthodox (astika) schools of Indian philosophy (e.g., Nyaya, Vaisheshika, Yoga, Samkhya, Mimamsa, and Vedanta)</li></ul>		06

<b>Unit-III</b>	<b>Spiritual and Mystical Traditions</b> <ul style="list-style-type: none"> <li>• Exploration of Hindu spiritual traditions, including Bhakti, Karma, Jnana, and Raja Yoga</li> <li>• Study of Advaita Vedanta and its nondualistic philosophy</li> <li>• Introduction to other spiritual paths like Tantra and Sufism in the Indian context</li> </ul>	06
<b>Unit-IV</b>	<b>Scientific and Technological Advancements</b> <ul style="list-style-type: none"> <li>• Examination of ancient Indian contributions to mathematics, astronomy, and medicine</li> <li>• Study of scientific treatises such as Aryabhatiya, Sushruta Samhita, and Charaka Samhita</li> <li>• Exploration of the Indian concept of time, measurement, and cosmology</li> </ul>	06
<b>Unit-V</b>	<b>Indian Arts, Literature, and Aesthetics</b> <ul style="list-style-type: none"> <li>• Analysis of Indian classical music, dance, and theater traditions</li> <li>• Study of classical Sanskrit literature, including the works of Kalidasa and Valmiki</li> <li>• Understanding the concept of rasa (aesthetic experience) and its manifestations in Indian arts</li> <li>• Modern Interpretation and Contemporary Relevance</li> </ul>	06
<b>Suggested Readings:</b>		
<ul style="list-style-type: none"> <li>• "Indian Philosophy: A Very Short Introduction" by Sue Hamilton</li> <li>• "A History of Indian Philosophy" by Surendranath Dasgupta</li> <li>• "Indian Philosophy: A Critical Survey" by Chandradhar Sharma</li> <li>• "India: A History" by John Keay</li> <li>• "The Wonder That Was India" by A.L. Basham</li> <li>• "Ancient India" by R.S. Sharma</li> <li>• "The Oxford History of India" edited by Percival Spear</li> <li>• "A History of Indian Literature" (multiple volumes) by Sisir Kumar Das</li> <li>• "Indian English Literature" by M. K. Naik</li> <li>• "The Norton Anthology of World Literature: India, Pakistan, and Bangladesh" edited by Sarah Lawall</li> <li>• "Indian Art" by Partha Mitter</li> <li>• "The Art and Architecture of the Indian Subcontinent" by J.C. Harle</li> <li>• "Indian Architecture: Buddhist and Hindu Period" by Percy Brown</li> <li>• "The Crest of the Peacock: Non-European Roots of Mathematics" by George Gheverghese Joseph</li> <li>• "Indian Science and Technology in the Eighteenth Century" by Dharampal</li> <li>• "Raga Mala: The Autobiography of Ravi Shankar" by Ravi Shankar</li> <li>• "The Ragas of North India" by Walter Kaufmann</li> <li>• "The Complete Book of Ayurvedic Home Remedies" by Vasant Lad</li> <li>• "Ayurveda: The Science of Self-Healing" by Vasant Lad</li> <li>• "The Heart of Yoga: Developing a Personal Practice" by T.K.V. Desikachar</li> <li>• "The Yoga Sutras of Patanjali" translated by Swami Satchidananda</li> </ul>		
<b><u>Suggested continuous Evaluation Methods –</u></b>		
<p>Continuous Internal Evaluation shall be of 40% in two Steps in a Semester , C1 (After 45 Days) &amp; C2 (After 90 Days) respectively. Marks of Each Internal Assesment will be distributed as under ;</p> <p>Assignment/Practical/Projects – 05 Marks</p> <p>Internal Class Test – 10 Marks</p> <p>Attendance/Behavior – 05 Marks</p>		

Programme: B.Com. (Honours/Honours with Research)		Year: First	Semester: I
Pedagogy:			
COURSE CODE: MCOM01 (For students of other discipline)		Course/Paper Title: Business Organization	
Course Outcome: After completing this course, the students will be able to-			
CO1. Understand direction guess by management in simplifying business choices. CO2. Understand that business outcome is time-based, which allows you to create a time frame by which to meet them. CO3. Concise the defined and observable result or change in business performance, supported by a specific measure. CO4. Understand how Create a time frame by which to meet them. CO5. Absorb how they are trying to improve and why it allows them to understand their work and increase productivity.			
Credit: 03		Paper: Minor Elective	
Max Marks: 100		Min. Passing Marks: 35	
Total Number of Lectures (Lecture- Tutorials- Practical): 45+0+0			
Units	Topics		No of Lectures
Unit-I	1. <b>Business:</b> concept, meaning, features, stages of development of business, classification of business activities. 2. <b>Business organization:</b> Meaning, characteristics, Importance and objective of business organization, evolution of business organization.		9
Unit-II	1. <b>Promotion of business:</b> considerations in establishing. New Business qualities of a successful business and modern business and their characteristics. 2. <b>Promotion of Business:</b> considerations in establishing New Business .Qualities of a successful Businessman. Forms of business organization-sole proprietorship, partnership, joint stock companies and cooperatives.		9
Unit-III	1. <b>Plant location:</b> concept, meaning, importance factors affecting plant location. Alfred weber’s and sergeant Florence s theories of location. 2. <b>Type of Company:</b> Private and public company, concept of one person company.		9
Unit-IV	1. <b>Plant layout:</b> Meaning, objectives, importance, types and principles of layout. 2. <b>Size of business Unit:</b> criteria for measuring the size and factors affecting the size.		9
Unit-V	1. <b>Business combination:</b> meaning, characteristics, objectives, causes, forms and kind of business. 2. <b>Combination rationalization:</b> meaning, characteristics, objectives, principles, merits and demerits, difference between Rationalization and Nationalization.		9
	<b><u>Suggested Books:</u></b>  1. Business Organization, Dr. Ajay Shukla & Shashi Kant Tripathi, - thakur publication Pvt. Ltd. Lucknow. 2. Business Organization, Dr. F.C. Sharma- SBPD Publications. 3. Business Organization and Management- P.C. Tulsian and Vishal Pandey- PEARSON Education. 4. Vyavsayik Sangathan- Dr. Padmakar Ashthana, Sahitya Bhawan Publication, Agra.		
	<b><u>Suggested continuous Evaluation Methods –</u></b>		

	Continuous Internal Evaluation shall be of 40% in two Steps in a Semester , C1 (After 45 Days) & C2 (After 90 Days) respectively. Marks of Each Internal Assessment will be distributed as under ; Assignment/Practical/Projects – 05 Marks Internal Class Test – 10 Marks Attendance/Behavior – 05 Marks
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Program: B.Com. (Honours/Honours with Research)		Year: First	Semester: I
Pedagogy:			
Course Code: COM-23102		Course/Paper Title: Contract Law	
Course Outcome: After completing this course, the students will be able to-			
CO1. Understand the legal aspects of business along with their impact on entity.			
CO2. Get benefitted with the provisions of contract law and its implications.			
CO3. Apply and implement the knowledge earned of relevant principles of contract.			
CO4. Adopt the course as profession in their real life to earn their livelihood.			
CO5. Enhance their vocabulary about legal terms used in contract for business.			
Credit: 02+1+0		Paper: Compulsory	
Max Marks: 100		Min. Passing Marks: 35	
Total Number of Lectures (Lecture- Tutorials- Practical): 30+15+0			
Units	Topics		No of Lectures
Unit - I	1. <b>Indian Contract Act, 1872:</b> Concept, Definition, Features, Classification, Essentials of a valid contract. Contractual capacity Lawful Consideration, Consideration type, Legality of object. Base of a contract, stranger to consideration and contract. 2. <b>Steps to Contract:</b> Proposal, Acceptance, Promise, Agreement, Enforceable by law, Contract.		6
Unit - II	1. <b>Free Consent:</b> Definition, Factors influencing free-consent, distinguished fraud, difference between English Law and Indian Law for free consent, effect of silence on acceptance under free consent. 2. <b>Void Agreement:</b> Nature, Feature, performance of a contract- who can perform? By whom contract must be performed. Discharge of contract- types of discharge, by agreement, by performance.		6
Unit - III	1. <b>Special Contract:</b> Contingent Contract- Meaning, Concept, Feature. Implied Contract: Concept, definition, performance. Quasi Contracts- Occurrence, of Quasi Contract and its execution.  2. <b>Breach of Contract:</b> Concept, Reasons for breach, conditions for breach, remedies for breach and legal provisions.		6

<b>Unit - IV</b>	<b>1. Contract of Indemnity:</b> Legal provisions, Concept, Features, Difference between Contract of Indemnity and Contract of Guarantee. Rights of Indemnity Holder.  <b>2. Contract of Guarantee:</b> Meaning, Definition, Essentials of a valid guarantee, types of guarantee, revocation of continuing guarantee, Surety's Liability- Nature and its extent. Rights of Surety, discharge of surety.	6
<b>Unit - V</b>	<b>1. Contract of Pledge:</b> Concept, Essentials of pledge, Difference between pledge and bailment, rights and duties of the Pawnee, rights in duties of the Pawnor, Pledge by non-owner.  <b>2. Contract of Agency:</b> Concept, Essentials of Agency contract, Test of Agency, Distinguish between agent and servant, kinds of agents, Creation of agency.	6
	<b><u>Suggested Books:</u></b> <ol style="list-style-type: none"> <li>1. Kucchal, M.C. : 'Business Law', (Hindi &amp; English): Vikash Publishing House, New Delhi.</li> <li>2. Singh, Avtar: 'Principles of Mercantile Law'.</li> <li>3. Garg, K.C., Sareen, V.K., Sharma, Mukesh and Chawla, R.C.: 'Business Law', Kalyani Publishers, New Delhi.</li> <li>4. Gulshan and Kapoor: 'Business Law' including Company Law</li> <li>5. Kapoor, N.D.: 'Business Law', Sultan Chand &amp; Sons, New Delhi.</li> </ol>	
	<b><u>Suggested continuous Evaluation Methods –</u></b> Continuous Internal Evaluation shall be of 40% in two Steps in a Semester , C1 (After 45 Days) & C2 (After 90 Days) respectively. Marks of Each Internal Assessment will be distributed as under ; Assignment/Practical/Projects – 05 Marks Internal Class Test – 10 Marks Attendance/Behavior – 05 Marks	

### MAJOR ELECTIVE (Choose any One from three)

<b>Program: B.Com. (Honours/Honours with Research)</b>	<b>Year: First</b>	<b>Semester: I</b>
<b>Pedagogy:</b>		
<b>Course Code: COM-23103A</b>	<b>Course/Paper Title: Business Economics</b>	
<b>Course Outcome: After completing this course, the students will be able to-</b>		
<b>CO1.</b> Understand the knowledge of economics.		
<b>CO2.</b> Understand the law of diminishing marginal utility and equi-marginal utility.		
<b>CO3.</b> Aware to law of demand and elasticity of demand and also aware to law of supply.		
<b>CO4.</b> Provide knowledge about various types of market in micro economics.		
<b>CO5.</b> Have better understanding of law of production.		
<b>Credit: 02+01+00</b>	<b>Paper: Major Elective</b>	

<b>Max Marks: 100</b>		<b>Min. Passing Marks: 35</b>
<b>Total Number of Lectures (Lecture- Tutorials- Practical): 4+0+0</b>		
<b>Units</b>	<b>Topics</b>	<b>No of Lectures</b>
<b>Unit-I</b>	<b>1. Introduction:</b> Meaning and definition of economics, method of study of economics, scope and nature of economics. <b>2. Utility:</b> meaning, cardinal and ordinal approach, law of diminishing marginal utility, law of equi- marginal utility.	6
<b>Unit-II</b>	<b>1. Demand:</b> Consumer Surplus, Demand and law of demand, types of law of demand, determinants of demand. <b>2. Elasticity of Demand:</b> concept and measurement of elasticity of demand, type of elasticity of demand, determinants of elasticity of demand, importance of elasticity of demand.	6
<b>Unit-III</b>	<b>1. Demand Forecasting:</b> meaning, definition, objective, method of demand forecasting, importance and limitation of demand forecasting. <b>2. Cost Analysis:</b> meaning and classification of cost, importance and factor affecting cost, cost output relationship.	6
<b>Unit-IV</b>	<b>1. Production Function:</b> law of variable proportion, law of return to scale. 2. Economies and diseconomies of scale, theory of population.	6
<b>Unit-V</b>	<b>1. Price Analysis:</b> Form of market, price and output determination of perfect competition. <b>2. Monopoly Competition:</b> meaning and determination of price under monopoly, equilibrium of a firm/industry in monopoly market. <b>3. Monopolistic Competition:</b> meaning and characteristics, price and output determination under monopolistic competition.	6
	<b><u>Suggested Books:-</u></b> 1. Dr. H.K. Singh, business economics, prayag pustak bhawan (Hindi & English). 2. M.L. Jhingan, managerial economics, vrinda publication (Hindi & English) 3. V.C.Sinha, economics and public finance, prayag pustak bhawan ( Hindi) 4. G.Gupta, managerial economics, Mcgraw hill education (India) pvt.ltd. 5. Business economics, SBPD publication ( Hindi & English)	
	<b><u>Suggested continuous Evaluation Methods –</u></b> Continuous Internal Evaluation shall be of 40% in two Steps in a Semester , C1 (After 45 Days) & C2 (After 90 Days) respectively. Marks of Each Internal Assesment will be distributed as under ; Assignment/Practical/Projects – 05 Marks Internal Class Test – 10 Marks Attendance/Behavior – 05 Marks	



Or

Program: B.Com. (Honours/Honours with Research)		Year: First	Semester: I
Pedagogy:			
Course Code: COM-23103B		Course/Paper Title: Business Environment	
Course Outcome: After completing this course, the students will be able to-			
CO1. To identify the definable aspects of business environment within which business organization has to function.			
CO2. To develop an insight so as to adapt to the changing trends of business environment.			
CO3. To explore the pragmatic parameters which influence decision making process in business?			
CO4. Understand and evaluate the global scale of environmental problems.			
CO5. The aim of this paper is to provide conceptual knowledge about business environment.			
Credit: 02+01+00		Paper: Major Elective	
Max Marks: 100		Min. Passing Marks: 35	
Total Number of Lectures (Lecture- Tutorials- Practical): 30+15+0			
Units	Topics		No of Lectures
Unit -1	1. <b>Indian Business Environment:</b> concepts, components and importance, business environmental analysis or scanning. 2. <b>Types of Economy:</b> Feature and merit and demerits of capitalistic, socialist and mixed economy system.		6
Unit-2	1 <b>Indian Economy:</b> Features of Indian economy system, business ethics. 2 Social responsibility of business, consumer protection.		6
Unit-3	1 Income ,saving and investment 2 Balance of trade & balance of payment, factors responsible for adverse BOP, suggestions to improve BOP.		6
Unit-4	1. Monetary system, monetary policy. 2. Industrial sickness, Inflation and deflation.		6
Unit-5	1. <b>Unemployment:</b> meaning .types and causes and suggestion to increasing employment. 2. <b>Poverty:</b> concept, measure to remove poverty.		6
	<b><u>Suggested Books:</u></b>  1. Sundaram and Black : the International Business environment , prentice hall ,new delhi. 2. Dr. v.c.sinha vyavsayik paryavaran. 3. Dr. S.K. Singh: vyavsayik paryavaran sahitya bhavan publication agra. 4. J.S. mathur : vyavsayik paryavaran . prayag pustak bhavan prayagraj. 5. Dr.A.K malviya: vyavsayik prayavaran, prayag pustak bhavan prayagraj.		

	<b>Suggested continuous Evaluation Methods –</b> Continuous Internal Evaluation shall be of 40% in two Steps in a Semester , C1 (After 45 Days) & C2 (After 90 Days) respectively. Marks of Each Internal Assesment will be distributed as under ; Assignment/Practical/Projects – 05 Marks Internal Class Test – 10 Marks Attendance/Behavior – 05 Marks
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Or

Program: B.Com. (Honours/Honours with Research)		Year: First	Semester: I
Pedagogy:			
Course Code: COM-23103C		Course/Paper Title: Theory of Management	
Course Outcome: After completing this course, the students will be able to-			
CO1. Management theories help organization to focus, communicate and evolve. CO2. Management theory in workplace allows leadership to focus on their main goals. CO3. This course familiarizes the student with the basic principle of management. CO4. Develop thought for application of management in business. CO5. Theory is implemented; it automatically streamlines the top priorities for the organization.			
Credit: 02+01+00		Paper: Major Elective	
Max Marks: 100		Min. Passing Marks: 35	
Total Number of Lectures (Lecture- Tutorials- Practical): 30+15+00			
Units	Topics		No of Lectures
Unit –I	1. <b>Management:</b> meaning, feature, nature, principle, levels and limitation. 2. Management Practices in Indian ‘Vedas’		6
UNIT-2	1. <b>Management Thoughts:</b> Development of management thought, principles of management, scientific management, Human relations and behavioral school of management, contingency approach. 2. <b>Functions:</b> Functions of management, managerial roles of Mintzberg.		6
UNIT-3	1. <b>Planning:</b> meaning, types of plans, corporate planning, and scope of planning, management by objectives, forecasting, and process of planning. 2. <b>Organization:</b> meaning, nature, scope, organization structure, forms of organization.		6
UNIT-4	1. <b>Direction:</b> meaning, definitions, concepts and techniques of direction 2. <b>Departmentation:</b> authority and responsibility, delegation of authority.		6

<b>UNIT-5</b>	<b>1. Centralization and decentralization, management of change.</b> <b>2. Motivation:</b> meaning, objects, merits and demerits.	6
	<b><u>Suggested Books:</u></b>  (1) Principle of Business Management, Sanjay Gupta, SBPD publication and Agra. (2) Principle of business management, Dr. Agrawal and Dayal. (3) Vyavsayik prabandh ke siddhant, dr.rajesh kesari pravalika publication Prayagraj. (4) Vyavsayik prabandh ke siddhant, dr. s.c saksena ,prayag pustak bhavan ,Prayagraj. (5) Prabandh ke siddhant , Dr.H.k singh , prayag pustak bhavan , Prayagraj. (6) Vyavsayik prabandh ke Siddhant , Dr. Sanjay Gupta , S.B.P.D. publication, Agra.	
	<b><u>Suggested continuous Evaluation Methods –</u></b> Continuous Internal Evaluation shall be of 40% in two Steps in a Semester , C1 (After 45 Days) & C2 (After 90 Days) respectively. Marks of Each Internal Assesment will be distributed as under ; Assignment/Practical/Projects – 05 Marks Internal Class Test – 10 Marks Attendance/Behavior – 05 Marks	

**Other Courses:**

**Ability Enhancement Courses**

**Skill Enhancement Course (SEC) : To be Choosed from POOL C**

**Value Added Course: To be Choosed from POOL D**

**SEMESTER-II**

<b>Program: B.Com. (Honours/Honours with Research)</b>		<b>Year: First</b>	<b>Semester: II</b>
<b>Pedagogy:</b>			
<b>Course Code: COM-23104</b>		<b>Course/Paper Title: Business Statistics</b>	
<b>Course Outcome: After completing this course, the students will be able to-</b>			
CO1. Understand concept of statistics. CO2. Understand and appreciate the work of collection of data. CO3. Understand the classification and tabulation of data. CO4. Aware of practical experience on calculation. CO5. Aware of calculation of measures of co-relation and Enclose number			
<b>Credit: 03+01+00</b>		<b>Paper: Compulsory</b>	
<b>Max Marks: 100</b>		<b>Min. Passing Marks: 35</b>	
<b>Total Number of Lectures (Lecture- Tutorials- Practical): 45+15+00</b>			
<b>Units</b>	<b>Topics</b>		<b>No of Lectures</b>
<b>Unit – I</b>	1. Meaning, definition, scope and limitation of statistics. 2. Importance, function and relations with other science of statistics.		9

<b>Unit – II</b>	<b>1. Types and Collection of Data:</b> Primary data, Secondary data, Methods of collecting primary and secondary data. Source of Secondary data. <b>2. Questionnaires and Schedule:</b> Difference between questionnaire and schedule, drafting of questionnaire, Qualities of a good Questionnaire, types of Questionnaire.	9
<b>Unit – III</b>	<b>1. Classification and Tabulation of Data:</b> Meaning, objectives, characteristics and advantages of classification and tabulation of data, difference between classification and tabulation. <b>2. Measures of Central Tendency:</b> Mean, Median, Mode, Geometric mean, harmonic mean.	9
<b>Unit – IV</b>	<b>1. Measures of Dispersion:</b> Range, mean, deviation, standard deviation, co-efficient of variation, Quartile deviation. <b>2. Measures of Skewness:</b> Karl Pearson's co-efficient of Skewness, Bowley, Co-efficient of Skewers	9
<b>Unit - V</b>	<b>1. Correlation:</b> Meaning, definition and importance of correlation, methods of correlation- Karl Pearson's and Spearman's <b>2. Index Number:</b> Meaning, Types and uses of Index number, construction of index numbers.	9
	<b><u>Suggested Books :</u></b> <b>1.</b> D.N. Elhance – Fundamental statistics (Hindi and English) kitab mahal agencies, Prayagraj. <b>2.</b> Dr. S.M. Shukla Business Statistics,(Hindi and English) Sahitya Bhawan Publication, Agra.. <b>3.</b> Dr. K.L. Gupta – Business Statistics, Navbganj, Sahitya Sadan, Lohamandi Agra. <b>4.</b> Dr. R.P. Vasharney, Business Statistics, (Hindi and English) Jawahar Publications, Agra. <b>5.</b> Dr. Sinha and Gupta – Business statistics SBPD publications, Agra.	
	<b><u>Suggested continuous Evaluation Methods –</u></b> Continuous Internal Evaluation shall be of 40% in two Steps in a Semester , C1 (After 45 Days) & C2 (After 90 Days) respectively. Marks of Each Internal Assesment will be distributed as under ; Assignment/Practical/Projects – 05 Marks Internal Class Test – 10 Marks Attendance/Behavior – 05 Marks	

#### MINOR ELECTIVE: For Other Discipline

MINOR ELECTIVE: For Other Discipline		
Program: B.Com. (Honours/Honours with Research)	Year: First	Semester: II
Pedagogy:		
Course Code: MCOM02 (For Students of Other Discipline)	Course/Paper Title: Business Communication	
Course Outcome: After completing this course, the students will be able to-		
CO1. Have effective business writing and effective business communications.		

CO2. Develop and deliver effective presentations. CO3. Do effective interpersonal communication.		
<b>Credit: 03</b>		<b>Paper: Minor Elective</b>
<b>Max Marks: 100</b>		<b>Min. Passing Marks: 35</b>
<b>Total Number of Lectures (Lecture- Tutorials- Practical): 45+0+0</b>		
<b>Units</b>	<b>Topics</b>	<b>No of Lectures</b>
<b>Unit-I</b>	<b>1. Business Communication:</b> Basis form of business communication, communication models and process. <b>2. Corporate Communication:</b> Meaning of Corporate communication, Process of communication.	9
<b>Unit-II</b>	<b>1.</b> Practice in business communication, written business communication. <b>2. Business Technology:</b> Meaning, Role, effects and Advantages of technology in business communication, E-mail, video conferencing and social networking. Role of Moderator in VC.	9
<b>Unit-III</b>	<b>1.</b> Written business communication medium: letter. <b>2.</b> Kind of business letters, request letter.	9
<b>Unit-IV</b>	<b>1. Persuasive Letter:</b> Sales letter and Collection Letter <b>2.</b> Office Memorandum and circular:	9
<b>Unit-V</b>	<b>1. Modern forms of communication</b> fax, e-mail, video conferencing etc. <b>2. International Communication:</b> Meaning, Intercultural Communication, guidelines for effective Intercultural Communication	9
<b>Suggested Books.</b> (1) Dr. v.k. jain & Biyani – business communication , S.Chand Publication Delhi. (2) Business communication pooja Khanna S. Chand publication. Delhi. (3) Business communication , sahitya Bhawan publication , Agra. (4) Vyavsayik sampreshan sahitya bhawan publication agra. (5) Vyavsayik sampreshan , S.B.P.D. publication, agra. (6) Vyavsayik sanchar prayag pustak bhavan prayagraj.		
<b>Suggested continuous Evaluation Methods –</b> Continuous Internal Evaluation shall be of 40% in two Steps in a Semester , C1 (After 45 Days) & C2 (After 90 Days) respectively. Marks of Each Internal Assesment will be distributed as under ; Assignment/Practical/Projects – 05 Marks Internal Class Test – 10 Marks Attendance/Behavior – 05 Marks		

Program: B.Com. (Honours/Honours with Research)		Year: First	Semester: II
Pedagogy:			
Course Code: COM-23105		Course/Paper Title: Business Law	
Course Outcome: After completing this course, the students will be able to-			

CO1. Develop understanding about the legal terms related to business.  
CO2. Develop understanding for the legal provisions governing business and their relevance in commercial world.  
CO3. Apply basic knowledge of law to solve the problems related to entity.  
CO4. Identify the appropriate method and technique using law to come across business related issues and problems.  
CO5. Have command over the legal concept of business.

<b>Credit: 02+01+00</b>	<b>Paper: Compulsory</b>
<b>Max Marks: 100</b>	<b>Min. Passing Marks: 35</b>

**Total Number of Lectures (Lecture- Tutorials- Practical):30+15+00**

<b>Units</b>	<b>Topics</b>	<b>No of Lectures</b>
<b>Unit - I</b>	1. <b>Business Law:</b> Nature, Feature, Legal provisions in business law for transparent business governance. 2. <b>Conditions and Warranties:</b> Definition, Difference between Conditions and Warranties. When conditions to be treated as warranty. Implied Warranties, Transfer of property in Goods. Rules regarding passing of property.	6
<b>Unit - II</b>	1. <b>Sale of Goods Act 1930:</b> Concept, Essentials of contract of sale, performance of contract of sale, difference between sale and agreement to sell, Classification of goods and types of pricing. 2. <b>Negotiable Instrument Act, 1881:</b> Definition, Concept, Features, Pre-assumption as to Negotiable Instruments, Kinds of negotiable instruments, difference between negotiation and endorsement.	6
<b>Unit - III</b>	1. <b>Holder and Holder in due Course:</b> Meaning, Definition. Cheque Meaning, Types of cheque, crossing of cheque. 2. <b>Negotiations:</b> Transfer by negotiation, Transfer by assignment, Difference between Negotiation and Transfer. Dishonor and Discharge of Negotiable Instrument= Modes of discharge.	6
<b>Unit - IV</b>	1. <b>Indian Partnership Act, 1932:</b> Definition, Nature, Essential characteristics of Partnership, Mutual relations of partners, types of partnership. 2. <b>Partner's Right and Duties:</b> Partnership Deed, Partnership Property. Registration of firms, Procedure for registration. Effect on non-registration, dissolution of firm, difference between dissolution of partnership and partnership firm.	6
<b>Unit - V</b>	1. <b>Consumer Protection Act, 1986:</b> Salient Features, Definition, Object, Commencement and application. Definition of Consumer. Grievance Redressed Machinery- Definition, Function. 2. <b>Foreign Exchange Management Act, 2000:</b> Definition, Features, Object, Functions and Main Provisions. Rules and Regulations notified under FEMA.	6

	<b>Suggested Books:</b> <ol style="list-style-type: none"> <li>1. Baijal, V.M.,: ‘Commercial Law’, PPB Allahabad (Hindi &amp; English)</li> <li>2. Garg, K.C., Sharma, Mukesh, Chawla, R.C.: ‘Business Law’, Kalyani Publishers, New Delhi.</li> <li>3. Gulshan and Kapoor: ‘Business Law’, S. Chand &amp; Co. Ltd. New Delhi</li> <li>4. Singh, R.K. &amp; Sornwal, P.S.: ‘Commercial Law’, Kitab Mahal Allahabad.</li> <li>5. Singh, R.K. &amp; Amit Singh: ‘VanijyaSanniyam’, Astha Publication, Allahabad (Hindi)</li> </ol>
	<b>Suggested continuous Evaluation Methods –</b> Continuous Internal Evaluation shall be of 40% in two Steps in a Semester , C1 (After 45 Days) & C2 (After 90 Days) respectively. Marks of Each Internal Assesment will be distributed as under ; Assignment/Practical/Projects – 05 Marks Internal Class Test – 10 Marks Attendance/Behavior – 05 Marks

**MAJOR ELECTIVE (Choose any One from three)**

Program: B.Com. (Honours/Honours with Research)		Year: First	Semester: II
Subject: Commerce			
Course Code: COM-23106A		Course/Paper Title: Theory of Distribution	
Course Outcome: After completing this course, the students will be able to-			
CO1. Understand the remuneration of factors of production. CO2. Understand the various theories of rent labour capital and interest. CO3. Know about direct taxes. CO4. Understand the concept of government revenue and government expenditure. CO5. Give the knowledge of indirect tax.			
Credit: 02+01+00		Paper: Major Elective	
Max Marks: 100		Min. Passing Marks: 35	
Total Number of Lectures (Lecture- Tutorials- Practical): 30+15+00			
Units	Topics		No of Lectures
Unit – I	1. <b>Introduction:</b> Meaning, features of distribution, classical theory, marginal productivity theory, modern theory of distribution.  2. <b>Rent:</b> Meaning, features, and types of rents, quasi rent, record theory of rent, modern theory of rent, and other theories of rent		6
Unit – II	1. <b>Wages:</b> Meaning, features and types of wages, factors affecting determination of wages, various theories of wages.  2. <b>Interest:</b> Meaning, features and types of interest. Keynesian liquidity preference theory of interest. Other theories of interest.		6
Unit – III	1. <b>Profit:</b> Meaning, features, and types of profit, theories of profit.		6



	<b>2. Public Finance:</b> Definition, meaning, nature, scope and importance, principle of maximum social advantage.	
<b>Unit – IV</b>	<b>1. Public Revenue:</b> Meaning, features of public revenue, sources of public revenue. <b>2. Public Expenditure:</b> Meaning and scope of public expenditure, principle of public expenditure.	6
<b>Unit - V</b>	<b>1. Taxation:</b> Meaning and importance of taxation, types of tax. Direct Tax and Indirect Tax, Canon of Taxation. <b>2. Deficit Finance:</b> Meaning, causes, impact and remedies	6
	<b><u>Suggested Books :</u></b> <b>1.</b> Dr. J.C. Vasharney, Public Finance, Sahitya Bhawan Publication, Agra. <b>2.</b> Dr. R.C. Aggrawal, Public Finance, Laxmi Narain Agrawal, Agra. <b>3.</b> Dr. H.K. Singh, Business Economics, Prayag Pustak Bhawan, Prayagraj.	
	<b><u>Suggested continuous Evaluation Methods –</u></b> Continuous Internal Evaluation shall be of 40% in two Steps in a Semester , C1 (After 45 Days) & C2 (After 90 Days) respectively. Marks of Each Internal Assesment will be distributed as under ; Assignment/Practical/Projects – 05 Marks Internal Class Test – 10 Marks Attendance/Behavior – 05 Marks	

**Or**

<b>Program: B.Com. (Honours/Honours with Research)</b>		<b>Year: First</b>	<b>Semester: II</b>
<b>Pedagogy:</b>			
<b>Course Code: COM-23106B</b>		<b>Course/Paper Title: Economic Environment</b>	
<b>Course Outcome: After completing this course, the students will be able to-</b>			
CO1. Develop the perspective of economic growth and development. CO2. Acquire conceptual and theoretical knowledge of Indian economic environment. CO3. Appreciate the new challenges to business management in internet age. CO4. Appreciate the linkages between economical and functional areas of business. CO5. Understand the tools of environmental economics and their application in industrial sector.			
<b>Credit: 02+01+00</b>		<b>Paper: Major Elective</b>	
<b>Max Marks: 100</b>		<b>Min. Passing Marks: 35</b>	
<b>Total Number of Lectures (Lecture- Tutorials- Practical): 30+15+00</b>			
<b>Units</b>	<b>Topics</b>		<b>No of Lectures</b>

<b>Unit – I</b>	<b>1. Introduction:</b> Meaning, definition, characteristics, component and role of economic environment. <b>2. NITI AYOOG:</b> Structure and working of NITI AYOOG. Resource allocation in current plan.	6
<b>Unit – II</b>	<b>1. Monetary Policy:</b> Meaning, features and components. <b>2. Fiscal Policy:</b> Meaning and components. Industrial linking privatization export import.	6
<b>Unit – III</b>	<b>1. L.P.G.:</b> Meaning, definition and features of liberalization privatization and globalization. <b>2. Industrial Policy 1991:</b> current industrial policy-features.	6
<b>Unit – IV</b>	<b>1. Export Promotion and import substitution:</b> Meaning, features and measures. ECGC, EXIM Bank. <b>2. Public Sector in India:</b> Concept, role, merits and demerits.	6
<b>Unit - V</b>	<b>1. W.T.O. and UNCTAD:</b> Working structure and functions of World Trade Organization and United Nations Conference trade and development. <b>2. World Bank and IMF:</b> working structure and functions of world bank and international monetary fund.	6
	<b><u>Suggested Books :</u></b> 1 Dr. A.K. Malviya – Vyavsayik paryavaran prayag pustak bhawan, Prayagraj. 2. Dr. V.C. Sinha – Vyavsayik paryavaran. 3. Dr. J.S. Mathur – Vyavsayik paryavaran prayag pustak bhawan, Prayagraj 4. Dr. S.K. Singh – Vyavsayik paryavaran Sahitya bhawan publication, Agra. 5. Sundaram and Black – The international Business Environment Practice Hall, New Delhi	
	<b><u>Suggested continuous Evaluation Methods –</u></b> Continuous Internal Evaluation shall be of 40% in two Steps in a Semester , C1 (After 45 Days) & C2 (After 90 Days) respectively. Marks of Each Internal Assesment will be distributed as under ; Assignment/Practical/Projects – 05 Marks Internal Class Test – 10 Marks Attendance/Behavior – 05 Marks	

**Or**

<b>Program: B.Com. (Honours/Honours with Research)</b>	<b>Year: First</b>	<b>Semester: II</b>
<b>Pedagogy</b>		
<b>Course Code: COM-23106C</b>	<b>Course/Paper Title: Business Management</b>	
<b>Course Outcome: After completing this course, the students will be able to-</b>		

CO1. Provide knowledge and use of management in business.  
 CO2. Use business terms and concepts when communicating.  
 CO3. Select and use appropriate resources to collect business data that will ultimately translate into information for decision -making.  
 CO4. Practice critical and creative thinking to improve the business management.  
 CO5. Explain the financial concepts used in making business decisions.

**Credit: 02+01+00**

**Paper: Major Elective**

**Max Marks: 100**

**Min. Passing Marks: 35**

**Total Number of Lectures (Lecture- Tutorials- Practical): 30+15+00**

Units	Topics	No of Lectures
<b>Unit-I</b>	<b>1. Direction:</b> Meaning, Importance, elements and techniques. <b>2. Motivation:</b> Concept, theory of Maslow, Herzberg, McGregor and Ouchy.	6
<b>Unit-II</b>	<b>1. Leadership:</b> concept, style of leadership, leadership theories of management. <b>2. Communication:</b> Nature, process, Network and various types of communication, effective communication. Barriers of Communication, Methods to overcome barriers.	6
<b>Unit-III</b>	<b>1. Staffing:</b> meaning, scope, staffing process and supervision. <b>2. Training and development:</b> Need, Importance of training, Methods of Training. On the Job training, of the job training.	6
<b>Unit-IV</b>	<b>1. Controlling:</b> meaning, feature, objective, need, importance, process of control, limitation of control, essentials of a good control. <b>2. Techniques of control:</b> Traditional control technique, modern control technique. Relationship between planning & control and other function of management.	6
<b>Unit-V</b>	<b>1. Co-ordination:</b> Meaning, definition, feature, nature of co-ordination, Need and importance of co-ordination , principal of co-ordination. <b>2. Management of change:</b> Meaning, nature, Process of change, factor affecting change. Need & object of management of change.	6
<b><u>Suggested Books:</u></b> (1) Principles of business management- Sanjay Gupta –SBPD Publication. (2) Principles of business management. Dr. Agrawal and dayal. (3) Prabandh ke siddhant, dr. H.k singh , Prayag pustak bhawan , prayagraj. (4) Vyavsayik prabandh ke siddhant, dr. rajesh kesari pravalika publication prayagraj. (5) Vyavsayik prabandh ke siddhant,dr.M.P.S Saksena ,prayag pustak bhawan , prayagraj. (6) Vyavsayik prabandh ke siddhant, sanjay gupta , S.B.P.D. publication.		

	<b>Suggested continuous Evaluation Methods –</b> Continuous Internal Evaluation shall be of 40% in two Steps in a Semester , C1 (After 45 Days) & C2 (After 90 Days) respectively. Marks of Each Internal Assessment will be distributed as under ; Assignment/Practical/Projects – 05 Marks Internal Class Test – 10 Marks Attendance/Behavior – 05 Marks
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**Other Courses:**

**Ability Enhancement Course**

**Skill Enhancement Course (SEC): To be Choose from POOL C**

**Value Added Course: To be Choose from POOL D**

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**EXIT OPTION: Undergraduate Certificate (in the field of learning/discipline)** for those who exit after the first year (two semesters) of the undergraduate programme. (Programme duration: first year or two semesters of the undergraduate programme) [NHEQF Level 4.5]

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**SEMESTER-III**

Program: B.Com. (Honours/Honours with Research)		Year: Second	Semester: III
Pedagogy:			
Course Code: COM-23107		Course/Paper Title: Cost Accounting	
Course Outcome: After completing this course, the students will be able to-			
CO1. Have knowledge about cost accounting and their method and technique. CO2. Understand cost audit and elements of cost. CO3. Solve the problem related to process costing and operating costing. CO4. Have knowledge about unit costing. CO5. Calculate tender price and contract price.			
Credit: 03+01+00		Paper: Compulsory	
Max Marks: 100		Min. Passing Marks: 35	
Total Number of Lectures (Lecture- Tutorials- Practical): 45+15+00			
Units	Topics		No of Lectures
Unit-I	1. Introduction: Nature, scope and advantage of cost accounting, installation of costing system, difference between cost and financial accounting, classification of cost, element of cost. 2. Materials: Purchase, storage and control of material, stock levels, inventory control techniques, methods of pricing, material issues method.		9

<b>Unit-II</b>	<b>1. Labour:</b> Meaning and components of labour cost, accounting and control of idle time and overtime, method of wage payment and incentive plans, labour turnover. <b>2. Overhead:</b> Meaning, classification, allocation, apportionment, and absorption of overhead, machine hour rate.	9
<b>Unit-III</b>	<b>1. Unit Costing:</b> Meaning, elements of cost sheet, method of output cost, object and advantage of cost sheet, preparation of cost sheet, practical problems. <b>2. Tender Costing:</b> Calculation of tender price, precautions in calculating tender price, tender on charge in cost of material, labour and overhead, practical problem.	9
<b>Unit-IV</b>	<b>1. Process Costing:</b> meaning, object and principles of process costing, preparation of process accounts, treatment of normal and abnormal wastage, treatment of joint product and by- product, practical problem. <b>2. Contract Costing:</b> preparation of contract account, determination of profit on complete and incomplete contract, specimen of contract account, practical problem.	9
<b>Unit-V</b>	<b>1. Reconciliation of Cost and Financial Accounts:</b> reconciliation of profit, preparation of reconciliation statement. <b>2. Operating Costing:</b> meaning and objective of operation costing, computation of operating cost, statement of operating cost (Transport services) <b>3. Cost Audit:</b> meaning, object and scope of cost audit, procedure of cost audit, advantage and disadvantage of cost audit, difference between cost audit and financial audit.	9
	<b>Suggested Books:-</b> (1) Jagdish Prakash, cost accountin, prayag pustak bhawan, prayagraj (Hindi & English). (2) M.L.Agrawal and K.L. Gupta, cost accounting, sahitya bhawan publication, (Hindi & English). (3) Jain S.P. and Narang K.L., cost accounting, kalyani publication, New Delhi. (4) Garg A.K., cost accounting, swati publication, Meerut (Hindi & English). (5) Arora M.N., cost accounting-principle and practice, vikash publication, New Delhi.	
	<b>Suggested continuous Evaluation Methods –</b> Continuous Internal Evaluation shall be of 40% in two Steps in a Semester , C1 (After 45 Days) & C2 (After 90 Days) respectively. Marks of Each Internal Assesment will be distributed as under ; Assignment/Practical/Projects – 05 Marks Internal Class Test – 10 Marks Attendance/Behavior – 05 Marks	

<b>Program: B.Com. (Honours/Honours with Research)</b>	<b>Year: Second</b>	<b>Semester: III</b>
<b>Pedagogy:</b>		
<b>Course Code: COM-23108</b>	<b>Course/Paper Title: Business Finance</b>	
<b>Course Outcome: After completing this course, the students will be able to-</b>		
CO1. Understand the concept of Business finance. CO2. Have Basic knowledge about financial statements. CO3. Understand the basic knowledge of dividend decisions. CO4. Know and analysis of financial statements. CO5. Adapt the course as profession.		

<b>Credit: 02+01+00</b>		<b>Paper: Compulsory</b>
<b>Max Marks: 100</b>		<b>Min. Passing Marks: 35</b>
<b>Total Number of Lectures (Lecture- Tutorials- Practical): 30+15+00</b>		
<b>Units</b>	<b>Topics</b>	<b>No of Lectures</b>
<b>Unit – I</b>	<b>1. Introduction:</b> Meaning, definition, scope, nature of finance and importance of finance. <b>2. Financial Objective:</b> Investing Financing and dividend decisions. Concept and use of time value of money.	06
<b>Unit – II</b>	<b>1. Profit and Loss Account:</b> Meaning, use, form and character of profit and loss account. <b>2. Balance Sheet:</b> Meaning, use, form, characteristics of Balance Sheet. Common size statement and comparative statement.	06
<b>Unit – III</b>	<b>1. Fund Flow Statement:</b> Meaning, Use and preparation of fund flow statement. <b>2. Cash Flow Statement:</b> Meaning, Use, and preparation of cash flow statement.	06
<b>Unit – IV</b>	<b>1. Capitalization:</b> Meaning, Concept, use, causes, consequences and remedies of under capitalization. <b>2. Over Capitalization:</b> Meaning, Concept, use, causes, consequences and remedies of over capitalization.	06
<b>Unit - V</b>	<b>1. Ratio Analysis:</b> Profitability Ratio, liquidity ratio, turnover ratio. Ratios and its use in management decision making. <b>2. Dividend Decision:</b> Meaning, Features, types of dividend factors affecting dividend policy, Theories of dividend- Walter and MM Model.	06
	<b><u>Suggested Books :</u></b> 1. Dr. H.K. Singh – Business Finance, Prayag Pustak Bhavan, Prayagraj. 2. Aggrawal and Mishra – Business Finance, PBD Nagpur. 3. Dr. H.K. Singh – Vyavsayik Vitt – Prayag pustak bhawan, Prayagraj. 4. Dr. Kulshreshtha – Vyavsayik Vitt – S.P.P.D. Publication Agra. 5. Dr. S.P. Gupta – Vittiya vishleshan and Niyojan, Sahitya bhawan publication, Agra.	
	<b><u>Suggested continuous Evaluation Methods –</u></b> Continuous Internal Evaluation shall be of 40% in two Steps in a Semester , C1 (After 45 Days) & C2 (After 90 Days) respectively. Marks of Each Internal Assesment will be distributed as under ; Assignment/Practical/Projects – 05 Marks Internal Class Test – 10 Marks Attendance/Behavior – 05 Marks	

<b>Programme: B.Com. (Honours/Honours with Research)</b>	<b>Year: Second Year</b>	<b>Semester: III</b>
<b>Pedagogy:</b>		
<b>Course Code: COMIKS-2302</b>	<b>Course Title: Applied IKS-1: Commerce</b>	
<b>Course Outcome: After completing this course, the students will be able to -</b>		

CO.1 to understand the essence of Indian knowledge in daily life business CO. 2 to explore the dharmic principles and morality of Indian knowledge system in business CO. 3 be familiar with ancient Indian policies, strategies and practices of arthashastra in business CO. 4 learning about traditional trading methods and marketplaces of Indian trade CO. 5. Understanding the Vedic mathematics and accounting		
<b>Credit: 2</b>		<b>Paper: Core Compulsory</b>
<b>Max. Marks: 100</b>		<b>Min Passing Marks: 35</b>
<b>Total Number of Lectures (Lecture +Tutorials +Practical): 30+00+00</b>		
<b>Unit</b>	<b>Topics</b>	<b>Lectures</b>
<b>Unit 1. Introduction to Indian Knowledge System in Commerce</b>	<ul style="list-style-type: none"> <li>Understanding the essence of the Indian Knowledge System in the context of commerce and economics</li> <li>Significance of incorporating traditional practices for sustainable economic development</li> <li>Comparative analysis of Western and Indian economic philosophies</li> </ul>	06
<b>Unit 2. Dharmic Principles in Business</b>	<ul style="list-style-type: none"> <li>Exploring the concept of "Dharma" in commerce</li> <li>Understanding ethical and moral business practices from Indian perspectives</li> <li>Integrating principles of honesty, integrity, and social responsibility in business operations</li> </ul>	06
<b>Unit-3 : Arthashastra and Commerce</b>	<ul style="list-style-type: none"> <li>Study of ancient Indian economic treatise, Arthashastra</li> <li>Analysis of economic principles and management strategies from Arthashastra</li> <li>Applying Arthashastra concepts in contemporary business scenarios</li> </ul>	06
<b>Unit 4: Traditional Indian Trade and Commerce</b>	<ul style="list-style-type: none"> <li>Historical overview of India's trade and commerce practices</li> <li>Understanding the role of guilds and merchant communities in ancient India</li> <li>Learning from traditional trading methods and marketplaces</li> </ul>	06
<b>Unit 5: Vedic Mathematics and Accounting</b>	<ul style="list-style-type: none"> <li>Introduction to Vedic Mathematics and its applications in commerce</li> <li>Vedic methods for quick and accurate calculations in accounting</li> <li>Adopting Vedic mathematical principles in financial analysis and decision-making</li> </ul>	06
<b>Suggested Readings:</b>		
<b>Suggested continuous Evaluation Methods –</b> Continuous Internal Evaluation shall be of 40% in two Steps in a Semester , C1 (After 45 Days) & C2 (After 90 Days) respectively. Marks of Each Internal Assesment will be distributed as under ; Assignment/Practical/Projects – 05 Marks Internal Class Test – 10 Marks Attendance/Behavior – 05 Marks		

#### MINOR ELECTIVE: For Other Discipline

<b>Programme: B.Com. (Honours/Honours with Research)</b>		<b>Year: Second</b>	<b>Semester: III</b>
<b>Pedagogy:</b>			
<b>Course Code: MCOM03 (For Students of other discipline)</b>		<b>Course/Paper Title: Fundamental of Accounting</b>	
<b>Course Outcome: After completing this course, the students will be able to-</b>			
CO1. Aware of principle and concepts of accounts. CO2. Aware of the technical expertise in maintaining the books of accounts. CO3. Understand and appropriate of work of maintaining the books of partnership account. CO4. Able to understand practical application of accounting. CO5. Able to understand accounting standard and international accounting standards.			
<b>Credit: 03</b>		<b>Paper: Minor Elective</b>	



<b>Max Marks: 100</b>		<b>Min. Passing Marks: 35</b>
<b>Total Number of Lectures (Lecture- Tutorials- Practical): 45+0+0</b>		
<b>Units</b>	<b>Topics</b>	<b>No of Lectures</b>
<b>Unit – I</b>	<b>1. Accounting:</b> Meaning, nature, concept and scope of accounting, book keeping and accounting, limitation and its application, branch of accounting. <b>2. Accounting:</b> Accounting concepts and conventions.	9
<b>Unit – II</b>	<b>1. Accounting Transaction:</b> Journal ledger, rules regarding posting. <b>2. Final Accounts:</b> Trial balance, Trading accounts, profit and loss accounts, balance sheet and adjustment entries.	9
<b>Unit – III</b>	<b>1. Partnership Accounts:</b> Essential characteristics of partnership, partnership deed, final account, adjustment after closing the accounts, fixed and fluctuating capital. <b>2. Admission of Partner:</b> Profit ratio, change in profit ratio, goodwill, evaluation account, sacrificing ratio.	9
<b>Unit – IV</b>	<b>1. Retirement of partner:</b> Gaining ratio, Difference between gaining and sacrificing ratio, adjustment of joint life insurance policy, adjustment of capital. <b>2. Death of partner:</b> Capital account of deceased partner, calculation of deceased partner, share of profit, life insurance policy.	9
<b>Unit - V</b>	<b>1. Dissolution of Firm:</b> Meaning, Method of dissolution of a firm, necessary account, partner becoming insolvent, Garner v/s Murray case. <b>2. Account Standards:</b> Definition, characteristics, object, nature and scope of accounting standards, accounting standards in India, International accounting standards.	9
	<b><u>Suggested Books :</u></b> 1. Financial Accounts – Sultan Chand and Sons, New Delhi. 2. Financial Accounting – Gupta and Jain, Jawahar Publications Agra. 3. Financial Accounting – Dr. Singh and Mishra SBPD Publication, Agra. 5. Vitteya Lekhankan – Dr. Vinod Kumar Pandey Pravalika Prakashan, Allahabad.	
	<b><u>Suggested continuous Evaluation Methods –</u></b> Continuous Internal Evaluation shall be of 40% in two Steps in a Semester , C1 (After 45 Days) & C2 (After 90 Days) respectively. Marks of Each Internal Assesment will be distributed as under ; Assignment/Practical/Projects – 05 Marks Internal Class Test – 10 Marks Attendance/Behavior – 05 Marks	

**MAJOR ELECTIVE (Choose any One from three)**

Program: B.Com. (Honours/Honours with Research)		Year: Second	Semester: III
Pedagogy:			
Course Code: COM-23109A		Course/Paper Title: Theory of communication	
Course Outcome: After completing this course, the students will be able to-			

CO1. Talk about theories and analyze key events, processes, and commitments that together form Communication. CO2. Helps explain how a relationship can be built between two persons. CO3. Develop effective communication skill among the students. CO4. Impact their effectiveness and the outcomes they experience in life. CO5. Develop good communication skills which will have a positive effect on health outcomes.		
<b>Credit: 02+01+00</b>		<b>Paper: Major Elective</b>
<b>Max Marks: 100</b>		<b>Min. Passing Marks: 35</b>
<b>Total Number of Lectures (Lecture- Tutorials- Practical): 30+15+00</b>		
<b>Units</b>	<b>Topics</b>	<b>No of Lectures</b>
<b>Unit-I</b>	<b>1. Introduction:</b> Introduction and theory of communication, role of communication in business. <b>2. Communication:</b> nature, scope, purpose, elements and process of communication.	06
<b>Unit-II</b>	<b>1. Communication:</b> Effective communication in business, barriers of communication, audience analysis. <b>2. Type of communication:</b> forms and classification of communication.	06
<b>Unit-III</b>	<b>1. Writing skills:</b> proposal & report writing. <b>2. Good and bad news letter's:</b> meaning and types of good and bad news letters, proforma of good and bad news letters.	06
<b>Unit-IV</b>	<b>1. Oral presentation:</b> Principles of oral presentation, factor affecting presentation, effective presentation skill. <b>2. Interview skill:</b> Appearing in interview, conducting interview, writing resume and letter of application.	06
<b>Unit-V</b>	<b>1. Modern forms of communication:</b> Fax, email, video conferencing etc. <b>2. International communication:</b> meaning, Inter-culture communication, guidelines for effective inter-culture communication.	06
	<b><u>Suggested Books:</u></b> (1) Dr. v. k. jain & buyani : business communication, s. chand publication Delhi . (2) Business communication – Pooja khanna , s.chand publication Delhi. (3) Business communication- Dr. Mishra and Shukla sahitya bhawan publication Agra. (4) Vyavsayik sampreshan , Dr. Mishra and Shukla, sahitya bhavan publication , Agra . (5) Vyavsayik sampreshan, Sanjay Gupta S.B.P. D . Publication Agra. (hindi & english ) . (6) Vyavsayik sanccar – Pt. Ravi Shankar Shukla, prayag pustak bhawan , Prayagraj.	
	<b><u>Suggested continuous Evaluation Methods –</u></b> Continuous Internal Evaluation shall be of 40% in two Steps in a Semester , C1 (After 45 Days) & C2 (After 90 Days) respectively. Marks of Each Internal Assesment will be distributed as under ; Assignment/Practical/Projects – 05 Marks Internal Class Test – 10 Marks Attendance/Behavior – 05 Marks	

**Or**

<b>Program: B.Com. (Honours/Honours with Research)</b>	<b>Year: Second</b>	<b>Semester: III</b>
<b>Pedagogy:</b>		

<b>Course Code: COM-23109B</b>		<b>Course/Paper Title: Principle of Auditing</b>
<b>Course Outcome: After completing this course, the students will be able to-</b>		
<b>CO1.</b> Develop understanding about the basics of auditing. <b>CO2.</b> Develop understanding of method and process of auditing. <b>CO3.</b> Well equip their selves with knowledge of principles of auditing and their application. <b>CO4.</b> Understand the terminologies associated with auditing. <b>CO5.</b> Adopt the stream as their profession.		
<b>Credit: 02+01+00</b>		<b>Paper: Major Elective</b>
<b>Max Marks: 100</b>		<b>Min. Passing Marks: 35</b>
<b>Total Number of Lectures (Lecture- Tutorials- Practical): 30+15+00</b>		
<b>Units</b>	<b>Topics</b>	<b>No of Lectures</b>
<b>Unit - I</b>	<b>1. Basics of Audit:</b> Meaning, Definition, Nature, Objectives, Difference between Accountancy and Auditing, Scope <b>2. Classification of Audit:</b> Advantage of Audit, Need for Audit, Auditor: Qualification, Importance, Rights, Duties and Responsibilities.	6
<b>Unit-II</b>	<b>1. Internal Audit:</b> Planning the Audit, Arrangement with the client, Audit Memorandum <b>2. Audit Process:</b> Audit Program, Audit Note Books, Audit Working Papers, Audit Evidences, consideration for commencing an audit. Pre-requisites for an audit. Divisible Profit and Dividend.	6
<b>Unit-III</b>	<b>1. Internal Check System and Process:</b> Concept, Meaning, Audit in Depth, Routine Checking, Test Checking, Internal Check System, Internal Control, International Audit. <b>2. Concept of Materiality:</b> Audit of Internal Management System, Qualified Report and Standard Report. Difference between Qualified Report and Standard Report.	6
<b>Unit-IV</b>	<b>1. Vouching:</b> Meaning, Importance, Difference between Vouching and Vouchers. Vouching of Cash and Trading Transactions. Vouching of Personal and Impersonal Ledgers. <b>2. Verification of Assets and Liabilities:</b> Concept, Methods. Managerial Personnel, Managerial Remuneration. Audit of Insurance Companies, Investigation: Concept, Significance, Comparative Study between Audit and Investigation.	6
<b>Unit-V</b>	<b>1. Valuation of Assets and Liabilities:</b> Concept, Meaning. Valuation of Assets: Depreciation Methods, Objects of Charging Depreciation. Difference between Depreciation and Fluctuations. Appointment of Auditor and his duties. <b>2. Valuation of Liabilities:</b> Reserves and Funds, Share Capital Transactions, Debentures and Other Transactions. Recent Trends in Auditing: Audit of Banking Companies, Insurance Companies, Cooperative Societies and Public Sector Undertakings.	6
	<b><u>Suggested Books:</u></b> <b>1.</b> Prakash, Prof. Jagdish: 'Audit: Principles, Practices and Problems', (Hindi & English), PrayagPustakBhawan, Prayagraj. <b>2.</b> Tandon, B.N.: 'Principles of Auditing', S. Chand & Company, New Delhi. <b>3.</b> Gupta, Kamal: 'Contemporary Auditing', TATA McGraw Hill, New Delhi. <b>4.</b> Sharma, Dr. T.R.: 'Auditing Principles and Problems', (Hindi & English), SahityaBhavan Publication, Agra <b>5.</b> Dwivedi, Dr. G.C.: 'Auditing and Its Principles', (Hindi & English), PratibhaPrakashan, Prayagraj.	

	<b>Suggested continuous Evaluation Methods –</b> Continuous Internal Evaluation shall be of 40% in two Steps in a Semester , C1 (After 45 Days) & C2 (After 90 Days) respectively. Marks of Each Internal Assessment will be distributed as under ; Assignment/Practical/Projects – 05 Marks Internal Class Test – 10 Marks Attendance/Behavior – 05 Marks
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Program: B.Com. (Honours/Honours with Research)		Year: Second	Semester: III
Pedagogy:			
Course Code: COM-23109C		Course/Paper Title: Indian Economy	
Course Outcome: After completing this course, the students will be able to-			
CO1. Understand the structure of Indian economy. CO2. Know about economic planning in India. CO3. Know about problem related to agriculture. CO4. Have knowledge about unemployment and resources. CO5. Have better understanding of development of industries in India.			
Credit: 02+01+00		Paper: Major Elective	
Max Marks: 100		Min. Passing Marks: 35	
Total Number of Lectures (Lecture- Tutorials- Practical): 30+15+00			
Units	Topics		No of Lectures
Unit – I	1. <b>Indian Economy:</b> Nature, structure, growth and composition of Indian economy. 2. <b>Population:</b> Problems of Population and policy in India, Utilization of human resources.		06
Unit – II	1. <b>Planning in India:</b> Meaning and types of planning, and main features of 5 year plan and NITI Ayog. 2. <b>Agriculture in India:</b> Trend of production and productivity		06
Unit – III	1. <b>Land Reforms in India:</b> Agricultural holdings, sub-division, fragmentation and consolidation. 2. <b>Agricultural Finance:</b> Sources of agricultural finance, causes, consequences and solutions of rural indebtedness.		06
Unit – IV	1. <b>Poverty:</b> Problems of poverty in India, causes, effects for removal and suggestions. 2. <b>Unemployment:</b> Unemployment in India, Nature, types of unemployment, extent and employment policy.		06
Unit - V	1. <b>MSME:</b> Definition, objections, scope, problems and Government policy. 2. <b>Large Scale Industries:</b> Iron and Steel, and Information Technology – Present position, problems and prospects.		06
	<b>Suggested Books :</b> 1. Indian Economy, Agarwal A.N. Vikas Publishing House, New Delhi. 2. Dutt R. and Sundharam K.M. Indian ecocomy S. Chand, Delhi. 3. Indian Economy J.N. Mishra kitab mahal ,Prayagraj. 4. Indian Economy, Prof. B.L. Ojha SBPD Publication Agra.		

	<b>Suggested continuous Evaluation Methods –</b> Continuous Internal Evaluation shall be of 40% in two Steps in a Semester , C1 (After 45 Days) & C2 (After 90 Days) respectively. Marks of Each Internal Assessment will be distributed as under ; Assignment/Practical/Projects – 05 Marks Internal Class Test – 10 Marks Attendance/Behavior – 05 Marks	
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#### SEMESTER-IV

Program: B.Com. (Honours/Honours with Research)		Year: Second	Semester: IV
Pedagogy:			
Course Code: COM-23110		Course/Paper Title: Income Tax	
Course Outcome: After completing this course, the students will be able to-			
CO1. Expertise and able to understand the income tax Act 1961. CO2. Solve different problem related to calculation of salary and taxable income. CO3. Calculate profit from business and profession. CO4. Have knowledge about computation of total taxable income of individual. CO5. Providing knowledge of assessment of HUF, Firms.			
Credit: 03+01+00		Paper: Compulsory	
Max Marks: 100		Min. Passing Marks: 35	
Total Number of Lectures (Lecture- Tutorials- Practical) : 45+15+00			
Units	Topics		No of Lecture
Unit– I	1. Income tax: Introduction and important definition. 2. Agriculture income, exemptions from tax.		9
Unit – II	1. Residence and Tax Liabilities. 2. Income from salary, Income from Salary (Retirement		9
Unit – III	1. Income from house property. 2. Income from business and Professions		9
Unit – IV	1. Capital gain and Income from other sources. 2. Deduction from gross total income.		9
Unit - V	1. Deemed income and climbing of income. 2. Assessment of individual, HUF and firm.		9
	<b><u>Suggested Books:</u></b>  1. Mehrotra H.C. Income tax Law and Accounts (Hindi and English) Sahitya Bhawan Publication, Agra. 2. Singhanian V.K. Students Guide to Income tax, Delhi. 3. Agarwal B.K. Income Tax (Hindi and English). 4. Prasad Bhagwati Income Tax Laws and Practice unity publications, New Delhi.		
	<b><u>Suggested continuous Evaluation Methods –</u></b> Continuous Internal Evaluation shall be of 40% in two Steps in a Semester , C1 (After 45 Days) & C2 (After 90 Days) respectively. Marks of Each Internal Assesment will be distributed as under ; Assignment/Practical/Projects – 05 Marks Internal Class Test – 10 Marks Attendance/Behavior – 05 Marks		

**MINOR ELECTIVE: For Other Discipline**

Program: B.Com. (Honours/Honours with Research)		Year: Second	Semester: IV
Pedagogy:			
Course Code: MCOM04		Course/Paper Title: Principles of Management	
Course Outcome: After completing this course, the students will be able to-			
CO1. Management theories help organization to focus, communicate and evolve.			
CO2. Management theory in workplace allows leadership to focus on their main goals.			
CO3. This course familiarizes the student with the basic principle of management.			
CO4. Develop thought for application of management in business.			
CO5. Theory is implemented; it automatically streamlines the top priorities for the organization.			
Credit: 02+01+00		Paper: Minor Elective	
Max Marks: 100		Min. Passing Marks: 35	
Total Number of Lectures (Lecture- Tutorials- Practical): 30+15+00			
Units	Topics		No of Lectures
Unit –I	1. <b>Management:</b> meaning, feature, nature, principle, levels, functions and limitation 2. <b>Manager:</b> Manager, roles of a manager, skills of a manager, management practices in current scenario.		6
Unit-II	1. <b>Planning:</b> meaning, importance, types of planning, process of planning, criticism of planning. 2. <b>Departmentalization/Organizing:</b> meaning, nature, scope, organization structure, forms of organization.		6
Unit-III	1. <b>Staffing:</b> meaning, importance, recruitment, methods of recruitment, selection, selection process. 2. <b>Coordinating:</b> meaning, definition, features, coordination vs cooperation.		6
Unit-IV	1. <b>Leadership:</b> meaning, definitions, importance of leader and leadership style. 2. Authority and responsibility, delegation of authority, centralization and decentralization.		6
Unit-V	1. <b>Controlling:</b> meaning, importance and process, effective control system, techniques of control. 2. <b>Motivation:</b> meaning, object, motivation theories.		6
	<b><u>Suggested Books:</u></b> (1) Principle of Business Management, Sanjay Gupta,SBPD publication and Agra. (2) Principle of business management, Dr. Agrawal and Dayal. (3) Vyavsayik prabandh ke siddhant, dr.rajesh kesari pravalika publication Prayagraj. (4) Vyavsayik prabandh ke siddhant, dr. s.c saksena ,prayag pustak bhavan ,Prayagraj. (5) Prabandh ke siddhant , Dr.H.k singh , prayag pustak bhavan , Prayagraj. (6) Vyavsayik prabandh ke Siddhant , Dr. Sanjay Gupta , S.B.P.D. publication, Agra.		

	<b>Suggested continuous Evaluation Methods –</b> Continuous Internal Evaluation shall be of 40% in two Steps in a Semester , C1 (After 45 Days) & C2 (After 90 Days) respectively. Marks of Each Internal Assessment will be distributed as under ; Assignment/Practical/Projects – 05 Marks Internal Class Test – 10 Marks Attendance/Behavior – 05 Marks
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Program: B.Com. (Honours/Honours with Research)		Year: Second	Semester: IV
Pedagogy:			
Course Code: COM-23111		Course/Paper Title: Managerial Finance	
Course Outcome: After completing this course, the students will be able to-			
CO1. Understand the concept of managerial finance. CO2. Know about working capital management. CO3. Know about capital budgeting and application of it. CO4. Understand the capital structure decisions. CO5. Use of finance in managerial decision making.			
Credit: 02+01+00		Paper: Compulsory	
Max Marks: 100		Min. Passing Marks: 35	
Total Number of Lectures (Lecture- Tutorials- Practical): 30+15+00			
Units	Topics		No of Lectures
Unit – I	1. <b>Introduction:</b> Meaning, definition, scope and nature of managerial finance. Objective and importance of managerial finance. 2. <b>Cost Volume Profit Analysis:</b> Break Even Point, P/V ratio, Margin of Safety, profit planning.		6
Unit – II	1. <b>Leverage:</b> Meaning, importance and types of leverages – Operating leverage, financial leverage and combined leverage. 2. <b>Watered Capital, Capital Gearing-</b> Meaning, Features.		6
Unit – III	1. <b>Working Capital Management:</b> Meaning, features and importance of working capital management, determinants of working capital. 2. <b>Capital Market and Money Market:</b> Meaning, Use, and types – Primary and secondary market. Meaning, use, importance and components of money market.		6
Unit – IV	1. <b>Capital Structure:</b> Meaning, objectives, importance and factors affecting capital structure decisions. 2. <b>Theories of Capital Structure:</b> Net income approach, net operating income approach, MM approach.		6
Unit - V	1. <b>Capital Budgeting:</b> Meaning, factors and importance of capital budgeting. 2. <b>Theories of Capital Budgeting:</b> Payback period, Accounting rate of return. Other Theories of Capital Budgeting.		6
	<b>Suggested Books:</b> 1. Dr. H.K. Singh – Business Finance, Prayag Pustak Bhavan, Prayagraj. 2. Aggrawal and Mishra – Business Finance, PBD Nagpur. 3. Dr. H.K. Singh – Vyavsayik Vitt – Prayag pustak bhawan, Prayagraj. 4. Dr. Kulshreshtha – Vyavsavik Vitt – S.B.P.D. Publication Agra.		

	<b>5. Dr. S.P. Gupta – Vittiya Vishleshan and Niyojan, Sahitya bhawan Publication, Agra.</b>
	<u>Suggested continuous Evaluation Methods –</u> Continuous Internal Evaluation shall be of 40% in two Steps in a Semester , C1 (After 45 Days) & C2 (After 90 Days) respectively. Marks of Each Internal Assesment will be distributed as under ; Assignment/Practical/Projects – 05 Marks Internal Class Test – 10 Marks Attendance/Behavior – 05 Marks

### MAJOR ELECTIVE (Choose any One from three)

Program: B.Com. (Honours/Honours with Research)		Year: Second	Semester: IV
Pedagogy:			
Course Code: COM-23112A		Course/Paper Title: Tourism and Travel Management	
Course Outcome: After completing this course, the students will be able to-			
CO1. Understand the concept of travel and tourism management. CO2. Understand the terminologies associated with the field of tourism. CO3. Identify the working of tour operators. CO4. Apply certain measures to reduce tour difficulties. CO5. Understand the functions of national and international tourism organization.			
Credit: 02+01+00		Paper: Major Elective	
Max Marks:		Min. Passing Marks: 35	
Total Number of Lectures (Lecture- Tutorials- Practical): 30+15+00			
Units	Topics		No of Lectures
Unit – I	1. <b>Introduction:</b> Meaning, definition of tourism travel visitor excursionist, Domestic tourism, international tourism, inbound tourism, outbound tourism, significance of tourism. 2. <b>Tourism:</b> Objective, nature and classification of tourism, motivation for travel.		6
Unit – II	1. <b>The modern tour industry:</b> Package tours, custom tours, tour wholesalers, type of package tours-independent package hosted tour. 2. <b>Incentive and convention tour:</b> Man market package holidays, type of tour operations, specialist tour operators, tour operator’s reliance on other organization.		6
Unit – III	1. <b>Tour operation:</b> Functions, Source of income, Howe to set a travel agency, procedures for approval of travel agency and tour operator. 2. <b>Travel documentation:</b> Passport, various types and requirements-procedure for apply passport, visa- various types and requirements-documents require for foreigners to visit India.		6
Unit – IV	1. <b>Impact of Tourism:</b> Economic impact, Social Impact, cultural impact. Environmental Impact, strategies to overcome or reduce the negative impact of tourism 2. <b>Asian Tour Industry:</b> Objective and functions of Pacific Asia Travel Association and Federation of Hotel and Restaurant Association of India.		6



<b>Unit - V</b>	<b>1. UN, WTO and WTC:</b> Objectives, functions of United Nations World Tourism Organization, and World Travel and Tourism Council. <b>2. TAAI, IATO:</b> Objective, Functions of Travel Agent Association of India. Indian Association of Tour Operators.	6
	<b>Suggested Books :</b> <b>1.</b> Bhatia A.K. (2003) – International Tourism, Sterling publisher Pvt. Limited, New Delhi. <b>2.</b> Pran Nath Seithi (1997) – Successful Tourism Management. Sterling publisher Pvt. Limited, New Delhi. <b>3.</b> Ghosh Vishwanath (2000) – Tourism and Travel Management, Second Revised Edition Vikas Publishing House, Pvt. Ltd. New Delhi. <b>4.</b> Sunita Rode, Archana Biwal & Vandana Joshi: “Tourism Operation and Management”, Oxford Publication, New Delhi <b>5.</b> Akhil Bali: “Tourism and Travel Management: A Management Perspective”	
	<b>Suggested continuous Evaluation Methods –</b> Continuous Internal Evaluation shall be of 40% in two Steps in a Semester , C1 (After 45 Days) & C2 (After 90 Days) respectively. Marks of Each Internal Assesment will be distributed as under ; Assignment/Practical/Projects – 05 Marks Internal Class Test – 10 Marks Attendance/Behavior – 05 Marks	

Or

<b>Program: B.Com. (Honours/Honours with Research)</b>		<b>Year: Second</b>	<b>Semester: IV</b>
<b>Subject: Commerce</b>			
<b>Course Code: COM-23112B</b>		<b>Course/Paper Title: Auditing</b>	
<b>Course Outcome: After completing this course, the students will be able to-</b>			
CO1. Understand the basics of company audit process.			
CO2. Understand about the legal requirement needed for auditing.			
CO3. Develop understanding about legal provisions regarding the various audit form.			
CO4. Understand the method and processes involved in auditing work.			
CO5. Understand the forms of audit well.			
<b>Credit: 02+01+00</b>		<b>Paper: Major Elective</b>	
<b>Max Marks: 100</b>		<b>Min. Passing Marks: 35</b>	
<b>Total Number of Lectures (Lecture- Tutorials- Practical): 30+15+00</b>			
<b>Units</b>	<b>Topics</b>		<b>No of Lectures</b>
<b>Unit-I</b>	<b>1. Company Audit:</b> Concept, Process in Company Audit, Documents required in Company Audit: Appointment & Powers of Auditor, Standard of Auditing. <b>2. Audit Procedure:</b> Pronouncements on accepted Auditing Practices, Need for evaluation of Internal Control by Auditor. Methodology of Auditing.		6
<b>Unit-II</b>	<b>1. Verification Program:</b> Selective Verification, Audit in Depth, Auditor's Approach to Statistical Sampling, Fraud Risk Management. <b>2. Auditor's Report:</b> Auditor's Report on Profit & Loss Account and Balance Sheet. Dividend and its rate determination.		6

<b>Unit-III</b>	<b>1. Audit of Financial Institutions:</b> Audit Process, Prerequisites of Auditing, Appointment of Financial Institution Auditor. Enquiries under 1994 regulations. <b>2. Audit of Non-Profit Companies/Organizations:</b> Books to be Audited, Valuation of Receipts and Payments, Income and Expenditure.	6
<b>Unit-IV</b>	<b>1. Investigation:</b> Concepts, Meaning, Features, Difference between Investigation and Auditing, Management Audit & Investigation. Different Classes of Audit. <b>2. Auditing of Holding Companies:</b> Concept of Holding Companies, legal requirement regarding account & etc. Consolidation of Accounts, Auditor's Duties.	6
<b>Unit-V</b>	<b>1. Audit of Public Sector Undertakings:</b> Special features concerning audit of Departmental Undertakings, Statutory Corporations and Government Companies. Procedure of Auditor Appointment. <b>2. Recent Trends in Auditing:</b> Cost Audit- Significance, of Cost Audit, Provisions regarding cost audit, Cost audit report. Internal Audit- Objective and scope of Internal Audit, Management Audit- Need, Approach of Management Audit.	6
	<b><u>Suggested Books:</u></b> <ol style="list-style-type: none"> <li>1. Prakash, Dr. Jagdish: 'Auditing: Principles, Practices and Problems', Kalyani Publishers, New Delhi (Hindi &amp; English)</li> <li>2. Sharma, T.R.: 'Auditing Principles and Problems', SahityaBhawan, Agra (Hindi &amp; English)</li> <li>3. Tandon, B.C.: 'Principles of Auditing', S. Chand &amp; Co., New Delhi</li> <li>4. Dwivedi, Dr. G.C.: 'Principles of Auditing', PratibhaPrakashan, Prayagraj</li> <li>5. Gupta, Kamal: 'Contemporary Auditing', TATA McGraw Hill, New Delhi</li> </ol>	
	<b><u>Suggested continuous Evaluation Methods –</u></b> Continuous Internal Evaluation shall be of 40% in two Steps in a Semester , C1 (After 45 Days) & C2 (After 90 Days) respectively. Marks of Each Internal Assesment will be distributed as under ; Assignment/Practical/Projects – 05 Marks Internal Class Test – 10 Marks Attendance/Behavior – 05 Marks	

Or

Program: B.Com. (Honours/Honours with Research)		Year: Second	Semester: IV
Pedagogy:			
Course Code: COM-23112C		Course/Paper Title: Business Ethics and Corporate Governance	
Course Outcome: After completing this course, the students will be able to-			
CO1. Adopt the appropriate mechanism for effective governance. CO2. Value the shareholder and stakeholder right and responsibilities. CO3. Adhere to sound principles of direction and management of corporate code. CO4. Implement best practice of corporate management. CO5. Understand the importance of corporate social responsibilities.			
Credit: 02+01+00		Paper: Major Elective	
Max Marks: 100		Min. Passing Marks: 35	
Total Number of Lectures (Lecture- Tutorials- Practical): 30+15+00			
Units	Topics		No of Lectures

<b>Unit-I</b>	<b>1. Values:</b> Importance, sources of value system, types of values, loyalty and ethical behavior, values across cultures. <b>2. Business Ethics:</b> Nature, characteristics and need of business ethics, ethical practices in management.	6
<b>Unit-II</b>	<b>1. The Ethical Value System:</b> Universalism, Utilitarianism, distributive justice, social contracts, individual freedom of choice, professional codes. <b>2. Culture and Ethics:</b> Ethical value in different cultures, culture and individual ethics, ethics in functional area of finance, human resource, and marketing.	6
<b>Unit-III</b>	<b>1. Law and Ethics:</b> Relationship between laws and ethics, other bodies of enforcing ethical business behavior, impact of law on business ethics. <b>2. Social Responsibility of Business:</b> Environmental protection, fair trade practices, fulfilling all national obligations under various laws, safeguarding health and well being of customers.	6
<b>Unit-IV</b>	<b>1. Issues, need of corporate governance:</b> Corporate governance code, transparency and disclosure, role of auditor, board of direction and shareholders in corporate governance. <b>2. Global issues of governance:</b> Accounting and regulatory framework, corporate scams, committee related to corporate governance in India and abroad.	6
<b>Unit-V</b>	<b>1. Theory and Models of Corporate Governance:</b> Agency theory, Stewardship theory, Popular model of governance, Anglo- American model, Japanese model and Indian perspective of corporate governance. <b>2. Corporate Governance Framework:</b> India's corporate governance framework, SEBI, company law and accounting, CII code on corporate governance, Chandra committee on auditing and governance.	6
	<b>Suggested Books:-</b> <b>1.</b> Geetarani and R.K. Mishra, corporate governance theory and practice, excel book publication. <b>2.</b> V. Sithapathy and Rama Devi Iyer, corporate governance: practice and procedure, Taxman publication. <b>3.</b> L.T.Hosmer, the ethics of management, Universal book. <b>4.</b> Kitsan Alan, Ethical organization, Palgrave publication. <b>5.</b> John R. Beatright, ethics and the conduct of business, Pearson publication.	
	<b>Suggested continuous Evaluation Methods –</b> Continuous Internal Evaluation shall be of 40% in two Steps in a Semester , C1 (After 45 Days) & C2 (After 90 Days) respectively. Marks of Each Internal Assesment will be distributed as under ; Assignment/Practical/Projects – 05 Marks Internal Class Test – 10 Marks Attendance/Behavior – 05 Marks	

#### Other Courses:

#### Ability Enhancement Courses

**Skill Enhancement Course (SEC) : To be Chooosed from POOL C**

**Value Added Course : To be Chooosed from POOL D**

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**Exit Option: Undergraduate Diploma** (in the field of learning/discipline)for those who exit after two years (four semesters) of the undergraduate programme (Programme duration: First twoyears or four semesters of the undergraduate programme) [NHEQF Level 5.0

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## SEMESTER-V

<b>Program: B.Com. (Honours/Honours with Research)</b>		<b>Year: Third</b>	<b>Semester: V</b>
<b>Pedagogy:</b>			
<b>Course Code: COM-23113</b>		<b>Course/Paper Title: Corporate Accounting</b>	
<b>Course Outcome: After completing this course, the students will be able to-</b>			
CO1. Solve problem related to share and debenture.			
CO2. Calculate profit prior to incorporation.			
CO3. Be an expert in preparation of final account of companies.			
CO4. Solve problem of holding companies.			
CO5. Solve the problem related to amalgamation and reconstruction of companies.			
<b>Credit: 03+01+00</b>		<b>Paper: Compulsory</b>	
<b>Max Marks: 100</b>		<b>Min. Passing Marks: 35</b>	
<b>Total Number of Lectures (Lecture- Tutorials- Practical): 45+15+00</b>			
<b>Units</b>	<b>Topics</b>		<b>No of Lectures</b>
<b>Unit – I</b>	<b>1. Shares:</b> Meaning, classification, issue of share forfeiture and Re-issue of Share type of share, journal entries and practical problem. <b>2. Debentures:</b> Meaning and types of debenture, Issue and redemption of debenture, Journal entries, practical problem.		09
<b>Unit – II</b>	<b>1. Underwriting:</b> Meaning, Types, Commission to underwriters, brokerages and fees of managers to the issue, firm underwriting, and SEBI guideline for underwriting, Practical problems. <b>2. Liquidation of Company:</b> Meaning, Type, preferential, creditor, final statement of liquidators, statement of affairs.		09
<b>Unit – III</b>	<b>1. Final Accounts of companies:</b> Preparation and presentation of final accounts of companies, Dividend to share holders, Managerial remuneration, and Practical problems. <b>2. Holding companies:</b> Holding company definition, advantages and disadvantages, Consolidated balance sheet minority interest, cost of control, Practical problems.		09
<b>Unit – IV</b>	<b>1. Liquidation of Company:</b> Order of payment, preferential creditors, preparation of statement of affairs and deficiency account, Liquidators final statement of account, Practical problems. <b>2. Profit or loss Prior to Incorporation:</b> Ascertainment of profit or loss prior to incorporation.		09
<b>Unit - V</b>	<b>1. Amalgamation of Companies:</b> Amalgamation in the nature of merger and amalgamation in the nature of purchases, Purchase consideration, Entries relating to realization to realization expenses, Practical problem. <b>2. Reconstruction of companies:</b> External reconstruction and internal reconstruction, accounting entries, Practical problems.		09
	<b><u>Suggested Books:</u></b> 1. S.M. Shukla, Company accounts (Hindi & English) Sahitya Bhavan Publication Agra. 2. M.P. Gupta and B.M. Agarwal Company Account. 3. Gupta R.L. Radhashwary M. Company Accounts, Sultan chand and Sons New Delhi. 4. Raendu Roy and Tanushree Roy : Corporate Accounting PPB, Allahabad. 5. Ashok Sehgal and Deepak Sehgal: Corporate Accounting, Taxman Publications (P) Ltd. New Delhi.		

	<b>Suggested continuous Evaluation Methods –</b> Continuous Internal Evaluation shall be of 40% in two Steps in a Semester , C1 (After 45 Days) & C2 (After 90 Days) respectively. Marks of Each Internal Assessment will be distributed as under ; Assignment/Practical/Projects – 05 Marks Internal Class Test – 10 Marks Attendance/Behavior – 05 Marks
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<b>Program: B.Com. (Honours/Honours with Research)</b>		<b>Year: Third</b>	<b>Semester: V</b>
<b>Pedagogy:</b>			
<b>Course Code: COM-23114</b>		<b>Course/Paper Title: Corporate Law</b>	
<b>Course Outcome: After completing this course, the students will be able to-</b>			
1. Know about company and types of company. 2. Understand formation and incorporation of company. 3. Have knowledge about share capital, transfer of share, borrowing power and debenture. 4. Understanding of liquidator duties, power and liabilities. 5. Have knowledge about appointment and qualification of director.			
<b>Credit: 04</b>		<b>Paper: Compulsory</b>	
<b>Max Marks: 100</b>		<b>Min. Passing Marks:</b>	
<b>Total Number of Lectures (Lecture- Tutorials- Practical): 4+0+0</b>			
<b>Units</b>	<b>Topics</b>		<b>No of Lectures</b>
<b>Unit – I</b>	<b>1. Introduction:</b> Meaning, definition, and classification of companies, nature and feature of company. <b>2. Formation and information of company:</b> Meaning, registration and incorporation of company, promoter.		12
<b>Unit – II</b>	<b>1. Memorandum of Association:</b> Articles of associations, prospectus. <b>2. Share and Share Capital:</b> Types of share transfer and transmission of share.		12
<b>Unit – III</b>	<b>1. Borrowing power and Debenture:</b> Meaning, Definition, types of debenture and redemption of debenture. <b>2. Membership of a Company:</b> Procedure to be a member, termination of a membership, rights and liabilities of a member.		12
<b>Unit – IV</b>	<b>1. Annual General Meeting:</b> Meaning and definition of Annual General Meeting, notice of meeting quorum for the meeting, prospectus, method of voting. <b>2. Liquidator:</b> Duties, power and liabilities, committee of inspection, consequence of winding up.		12
<b>Unit - V</b>	<b>1. Director-1:</b> Definition of director, qualification and disqualification, number of director and directorship, independent director. <b>2. Director-2:</b> Remuneration, removal, legal position, powers, duties and liabilities of director, managing director and manager.		12
	<b><u>Suggested Books :</u></b> 1. Dr. Shukla and Mahajan – Company Law, Sahitya Bhawan Publication, Agra. 2. Singh Avtar – Company Law, eastern book company, Lucknow. 3. Dr. Radhakrishnan Bishnoi and Satish Kumar Saha Bhartiya Company Adhiniyam, SBPD Publication, Agra. 4. G.K. Kapoors – Corporate Law and Secretarial practice premier book company, New Delhi.		

	<p><b>5.</b> Garg Chawla and Gupta company law, Kalyani Publication, Ludhiyana (Hindi and English).</p> <p><b>6.</b> M.C. Kuchhal, Modern company Law, Shree Mahavir Book depot, New Delhi.</p>
	<p><u>Suggested continuous Evaluation Methods –</u></p> <p>Continuous Internal Evaluation shall be of 40% in two Steps in a Semester , C1 (After 45 Days) &amp; C2 (After 90 Days) respectively. Marks of Each Internal Assesment will be distributed as under ;</p> <p>Assignment/Practical/Projects – 05 Marks</p> <p>Internal Class Test – 10 Marks</p> <p>Attendance/Behavior – 05 Marks</p>

<b>Programme: B.Com. (Honours/Honours with Research)</b>	<b>Year: Third Year</b>	<b>Semester: V</b>
<b>Pedagogy:</b>		
<b>Course Code: COMIKS-2303</b>	<b>Course Title: Applied IKS-2 : Commerce</b>	
<b>Course Outcome: After completing this course, the students will be able to -</b>		
CO.1 to be aware about Indian Financial Systems and Banking CO. 2 to understand how sustainable business practices helps in reducing harm to environment CO. 3 Understanding the connection between physical and mental health and business success CO. 4 to study about Ayurvedic principles promoting employee well-being CO. 5. Integrating Indian Knowledge System into Modern Commerce		
<b>Credit: 2</b>	<b>Paper: Compulsory</b>	
<b>Max. Marks: 100 (40+60)</b>	<b>Min Passing Marks: 35</b>	
<b>Total Number of Lectures (Lecture +Tutorials +Practical): 30+0+0</b>		
<b>Unit:</b>	<b>Topics</b>	<b>Lectures (Hrs.)</b>
<b>Unit-1: Indian Financial Systems and Banking</b> <ul style="list-style-type: none"><li>• Traditional financial systems in India (e.g., Chit funds, Hundi, etc.)</li><li>• Exploring indigenous banking systems and their relevance today</li><li>• Integrating modern banking practices with traditional financial wisdom</li></ul>		06
<b>Unit-2: Sustainable Business Practices</b> <ul style="list-style-type: none"><li>• Eco-friendly and resource-efficient business models in Indian tradition</li><li>• Learning from traditional industries with low environmental impact</li><li>• Implementing sustainable supply chain management and responsible consumption</li></ul>		06
<b>Unit-3: Yoga and Stress Management in Commerce</b> <ul style="list-style-type: none"><li>• Role of Yoga and meditation in managing stress in the business world</li><li>• Incorporating mindfulness and well-being practices for enhanced productivity</li><li>• Understanding the connection between physical and mental health and business success</li></ul>		06
<b>Unit-4: Ayurveda and Wellness in Corporate Settings</b> <ul style="list-style-type: none"><li>• Ayurvedic principles for promoting employee well-being</li><li>• Integrating Ayurveda-based dietary and lifestyle practices in corporate environments</li><li>• The concept of work-life balance from an Ayurvedic perspective</li></ul>		06
<b>Unit-5: Integrating Indian Knowledge System into Modern Commerce</b> <ul style="list-style-type: none"><li>• Strategies for applying traditional Indian concepts in contemporary business settings</li><li>• Case studies and projects focusing on successful integration of Indian knowledge in commerce</li></ul>		06

**Suggested Readings:**

- "Traditional Herbal Medicine in India" by P. Pushpangadan and L. Geethakumari
- "Indian Medicinal Plants: An Illustrated Dictionary" by C.P. Khare
- "Ethnobotany and Medicinal Plants of India and Nepal" by K. L. Mehra and A. K. Joshi
- "Indian Systems of Medicine: A Brief Profile" by M. S. Valiathan
- "Ayurvedic Pharmacopoeia of India"

**Suggested continuous Evaluation Methods –**

Continuous Internal Evaluation shall be of 40% in two Steps in a Semester , C1 (After 45 Days) & C2 (After 90 Days) respectively. Marks of Each Internal Assessment will be distributed as under ;

Assignment/Practical/Projects – 05 Marks

Internal Class Test – 10 Marks

Attendance/Behavior – 05 Marks

<b>Programme: B.Com. (Honours/Honours with Research)</b>		<b>Year: Third</b>	<b>Semester: V</b>
<b>Pedagogy:</b>			
<b>Course Code: MCOM05 (For Students of other discipline)</b>		<b>Course/Paper Title: Banking System in India</b>	
<b>Course Outcome: After completing this course, the students will be able to-</b>			
CO1. Knowledge about Bank. CO2. Have awareness about electronic banking. CO3. Have knowledge about NABARD. CO4. Knowledge about central bank RBI. CO5. Understand Indian Banking Legislation.			
<b>Credit: 03</b>		<b>Paper: Minor Elective</b>	
<b>Max Marks: 100</b>		<b>Min. Passing Marks: 35</b>	
<b>Total Number of Lectures (Lecture- Tutorials- Practical): 45+0+0</b>			
<b>Units</b>	<b>Topics</b>		<b>No of Lectures</b>
<b>Unit – I</b>	<b>1. Money:</b> Definition, functions and importance of money <b>2. Classification of money:</b> Classification of money, qualities of good money, material Gresham law		09
<b>Unit – II</b>	<b>1. Value of money:</b> meaning of value of money, meaning of index number, methods of construction of index of number. <b>2. Bank:</b> Definition, Function, Classification and importance of banks		09
<b>Unit – III</b>	<b>1.Bank Customer Relationship:</b> Definition of customer, Bank relationship, and Its special features, termination of the relationship, bank passbook. <b>2.Procedure of Opening Account:</b> Opening of account, Operation of account, Special Customer of Bank – Minor, married women, lunatic, drunkard, joint accounts, partnership firm, joint stock company and trusty.		09
<b>Unit – IV</b>	<b>1. Banking Regulation Act, 1949:</b> Bank license, Issue, suspension and revocation, Inspection of bank office, branch expansion, bank account and audit, special powers of reserve bank. <b>2. Reserve Bank of India:</b> Definition, Need, Principle and function of central bank, Credit control by central bank, Objective and method of credit control, reserve bank of India, objective and function.		09

<b>Unit - V</b>	<b>1. Credit Creation:</b> Definition, type of credit, instruments, credit creation by bank, limitation of credit creation by bank. <b>2. Rural development and Bank:</b> Regional Rural Bank, cooperative bank, structure of co-operative bank of India, NABARD, Electronic Banking	09
	<b><u>Suggested Books:</u></b> <ol style="list-style-type: none"> <li>1. S.N. Maheshwari – Banking Law and Practice, Kalyani Publication, Ludhiyana.</li> <li>2. G.K. Vasharney – Law and Practice of Banking, Sahitya Bhawan Publication, Agra.</li> <li>3. Garden and Natrajan – Banking Theory law and Practice, HPH- Delhi.</li> <li>4. B.M.L. Nigam- Law and Practice of Banking, Vikas Publication, New Delhi.</li> <li>5. Tandon – Banking Law and Practice.</li> </ol>	
	<b><u>Suggested continuous Evaluation Methods –</u></b> Continuous Internal Evaluation shall be of 40% in two Steps in a Semester , C1 (After 45 Days) & C2 (After 90 Days) respectively. Marks of Each Internal Assesment will be distributed as under ; Assignment/Practical/Projects – 05 Marks Internal Class Test – 10 Marks Attendance/Behavior – 05 Marks	

**MAJOR ELECTIVE: Choose Any One Course**

<b>Programme: B.Com. (Honours/Honours with Research)</b>		<b>Year: Third</b>	<b>Semester: V</b>
<b>Pedagogy</b>			
<b>Course Code: COM-23115A</b>		<b>Course/Paper Title: Sales and Distribution Management</b>	
<b>Course Outcome: After completing this course, the students will be able to-</b>			
CO1. Understand sales and distribution processes in organization.			
CO2. Familiarized with concepts, approaches and the practical aspects of the key decision making various variables in sales management.			
CO3. Have knowledge about Quota and sales budget.			
CO4. Understand the various method of training and also know the selection process of salesman.			
CO5. Understand the sales logistics and international sales management.			
<b>Credit: 02+01+00</b>		<b>Paper: Major Elective</b>	
<b>Max Marks: 100</b>		<b>Min. Passing Marks: 35</b>	
<b>Total Number of Lectures (Lecture- Tutorials- Practical): 30+15+00</b>			
<b>Units</b>	<b>Topics</b>		<b>No of Lectures</b>
<b>Unit-I</b>	1. <b>Introduction:</b> Concept, nature, scope and significance of salesmanship, objectives and function of sales management, setting personal selling objectives. 2. <b>Sales Policy:</b> Determination of sales related marketing policies, formulation personal selling strategy, Selling process, theory of selling,		06
<b>Unit-II</b>	1. <b>Sales Organization:</b> factor influencing the structure of sales organization, steps in setting up sales organization, types of sales executives. 2. <b>Sales Personal:</b> Recruitment, selection and training of sales personnel, motivating sales personnel, compensating sales personnel, designing and administering various compensation plans.		06



<b>Unit-III</b>	<b>1. Quota:</b> Meaning, objectives and types of Quota, Quota setting procedure, administering the Quota system, designing sales territories and allocating sales efforts to sales territories. <b>2. Sales Budget:</b> Purpose, form and contents of sales budget and budgetary procedure, sales audit, sales analysis and market case analysis.	06
<b>Unit-IV</b>	<b>1. Marketing channel:</b> structure, function and relationship of channel of distribution, channel dynamics- channel planning and organizational pattern in marketing channel. <b>2. Channel Intermediaries:</b> role and types, wholesaler-types of wholesaler, wholesaler marketing decision, retailer- types of retailer, retailer marketing decision.	06
<b>Unit-V</b>	<b>1. Sales Logistics:</b> logistics objective, market logistics for distribution channels, assessing performance of marketing channel, gatishtaki, Objectives and functions. <b>2. International Sales Management:</b> need for international sales management, recruitment and training of international sales personnel, sales presentation, sales person's evaluation and control.	06
	<b><u>Suggested Books:-</u></b> <b>1.</b> Pradip Kumar Malik, Sales Management, Oxford publication. <b>2.</b> Sales and Distribution Management, Pearson publication <b>3.</b> Bholanath Dutta, Sales and Distribution Management, I.K. International publishing housing pvt.ltd. <b>4.</b> Dr. S.P. Mathur, Vikraya prabandh, Rajasthan Hindi Granth Academy (Hindi) <b>5.</b> Ramendra Singh, Sales and Distribution Management, Vikas Publishing housing.	
	<b><u>Suggested continuous Evaluation Methods –</u></b> Continuous Internal Evaluation shall be of 40% in two Steps in a Semester , C1 (After 45 Days) & C2 (After 90 Days) respectively. Marks of Each Internal Assesment will be distributed as under ; Assignment/Practical/Projects – 05 Marks Internal Class Test – 10 Marks Attendance/Behavior – 05 Marks	

Or

<b>Programme: B.Com. (Honours/Honours with Research)</b>	<b>Year: Third</b>	<b>Semester: V</b>
<b>Pedagogy:</b>		
<b>Course Code: COM-23115B</b>	<b>Course/Paper Title: Marketing Management</b>	
<b>Course Outcome: After completing this course, the students will be able to-</b>		
CO1. Understand conceptual knowledge about marketing. CO2. Give the basic knowledge of environment of marketing. CO3. Identify product, price, place and promotion strategies. CO4. Recognize the market channel of distribution. CO5. Give the knowledge of pricing decision and marketing research.		
<b>Credit: 02+01+00</b>	<b>Paper: Major Elective</b>	

<b>Max Marks: 100</b>		<b>Min. Passing Marks: 35</b>
<b>Total Number of Lectures (Lecture- Tutorials- Practical): 30+15+00</b>		
<b>Units</b>	<b>Topics</b>	<b>No of Lectures</b>
<b>Unit – I</b>	<b>1. Introduction:</b> Concept, nature, scope and importance of marketing. <b>2. Evolution and development of marketing:</b> Functions, forms, social responsibility of marketing	06
<b>Unit – II</b>	<b>1. Marketing Environment:</b> Meaning and concept, macro and micro components, and their impact on marketing decision. <b>2. Consumer Behaviour:</b> Meaning of Consumer behavior, meaning, factors affecting, consumer behavior, importance.	06
<b>Unit – III</b>	<b>1. Product Decision:</b> Concept of product, classification of product, Product level, major product decision, product lifecycle. <b>2. Product Line:</b> Meaning and features of product line and product mix. Branding, packaging, labeling.	06
<b>Unit – IV</b>	<b>1. Pricing Decision:</b> Pricing policies and strategies, factors affecting pricing decision. <b>2. Marketing Research:</b> Meaning and scope of marketing research, marketing research process, limitations of marketing research.	06
<b>Unit-V</b>	<b>1. Distributional Channel Decision:</b> Meaning, nature, functions and types of channel of distributions- wholesalers and retailer. <b>2. Promotion:</b> Promotion Mix, Advertising, Publicity, Sales Communication, Direct marketing, Personal Selling, Characteristics and application.	06
	<b>Suggested Books:</b> <ol style="list-style-type: none"> <li>1. Dr. A.K. Malviya – Vipdan Prabandh, Prayag Pustak Bhawan, Prayagraj.</li> <li>2. S.C. Jain – Vipdan ke Siddhant, Sahitya Bhawan Publication, Agra.</li> <li>3. Agrawal and Kothari – Vipdan ke Siddhant, S.B.P.D. Publication Agra.</li> <li>4. T.N. Chabra – Marketing Management, Dhanpat Rai Publication.</li> <li>5. Kavita Sharma, Swati Agrawal, Principle of Marketing, Taxamann Publication.</li> <li>6. Philip kotler, Marketing Management, Pearson Publication.</li> </ol>	
	<u>Suggested continuous Evaluation Methods –</u> Continuous Internal Evaluation shall be of 40% in two Steps in a Semester , C1 (After 45 Days) & C2 (After 90 Days) respectively. Marks of Each Internal Assesment will be distributed as under ; Assignment/Practical/Projects – 05 Marks Internal Class Test – 10 Marks Attendance/Behavior – 05 Marks	

Or

<b>Programme: B.Com. (Honours/Honours with Research)</b>	<b>Year: Third</b>	<b>Semester: V</b>
<b>Pedagogy:</b>		
<b>Course Code: COM-23120C</b>	<b>Course/Paper Title: Financial Market in India</b>	
<b>Course Outcome: After completing this course, the students will be able to-</b>		

1. Understand financial market in India to give a clear Understanding and Knowledge of financial market in India.
2. IT gives money the Respect it Deserves in Terms of time.
3. Understand how to mitigate risk and Compensates for it by providing product and services.
4. Understand the concept of finance of business.
5. Know about the structure and objective of financial market in India.

**Credit: 02+01+00**

**Paper: Major Elective**

**Max Marks: 100**

**Min. Passing Marks: 35**

**Total Number of Lectures (Lecture- Tutorials- Practical): 30+15+00**

Units	Topics	No of Lectures
Unit-I	<b>1. Finance:</b> Meaning, Role, Objective and kinds of finance. <b>2. Financial System:</b> Introduction and meaning of Financial system, structure of India financial system, objective and function and economic development, financial sector reforms in India.	06
Unit-II	<b>1. Financial intermediaries:</b> meaning, working of financial inter me diaries, Role and function of financial inter me diaries, underdeveloped country and financial inter meteorites. <b>2. Money market:</b> meaning, participants in money market, composition of money market, call money market, operation in call money market- Transactions and Participants, advantage, Draw back.	06
Unit-III	<b>1. Commercial bills market:</b> Definition, types, operation in bill market- Discount market, acceptance market, Importance of bill Market and Drawbacks. <b>2. Treasury bill market:</b> Types operation and participant, money market instruments, certificate of deposit, commercial proper, interbank participation certificate repo instrument, reform and development in the money market.	06
Unit-IV	<b>1. Financial and Regulatory Institutions:</b> Reserve bank of India, Function of RBI , Monetary Policy and Credit control, commercial banks, Regional Rural bank , Co-operative banking sector, indigenous bank, development bank. <b>2. Capital Market:</b> Structure of India Capital market , Function of Capital Market, Government Security market , Finance guarantee market, Derivatives market, Depository System, Reform in the capital market during past liberalization period, stock exchanges role and Function, securities and exchange of India. Mutual Funds Meaning. Types, operation and organization of fund.	06
Unit-V	<b>1. Financial Instruments:</b> Feature of Financial Instruments, Types of Financial Instruments afterhours financing Instrument ADR, GDR, and FCCB. <b>2. Foreign Exchange Market:</b> International Dimensions of Financial market-meaning and definition of foreign exchange, foreign exchange market, kinds of exchange, Rate determination of exchange rate, purchasing power parity theory, Balance of Payment theory.	06
<b><u>Suggested Books:</u></b> 1. M.Y. Khan , Indian Financial System Tata Megraw Hill . 2. Vasant Desai, Indian Financial and Development Himalaya Publishing house. 3. Bharthi Pathak, Indian Financial System. 4. Garden and Natarajan , India Financial System Himalaya Publishing House. 5. Dr.satish kumar saha: Indian Banking System  SBPD Publication Agra.		

	<p><b>Suggested continuous Evaluation Methods –</b>  Continuous Internal Evaluation shall be of 40% in two Steps in a Semester , C1 (After 45 Days) &amp; C2 (After 90 Days) respectively. Marks of Each Internal Assessment will be distributed as under ;  Assignment/Practical/Projects – 05 Marks  Internal Class Test – 10 Marks  Attendance/Behavior – 05 Marks</p>
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## SEMESTER-VI

<b>Programme: B.Com. (Honours/Honours with Research)</b>		<b>Year: Third</b>	<b>Semester: VI</b>
<b>Pedagogy:</b>			
<b>Course Code: COM-23116</b>		<b>Course/Paper Title: Management Accounting</b>	
<b>Course Outcome: After completing this course, the students will be able to-</b>			
CO1. Know the technique of management accounting in decision making. CO2. Solve practical problem related to fund flow statement and cash flow statement. CO3. Get knowledge about business budgeting. CO4. Solve problem related to break even analysis and profit analysis. CO5. Understand and appreciate responsibility accounting.			
<b>Credit: 03+01+00</b>		<b>Paper: Compulsory</b>	
<b>Max Marks: 100</b>		<b>Min. Passing Marks: 35</b>	
<b>Total Number of Lectures (Lecture- Tutorials- Practical): 45+15+00</b>			
<b>Units</b>	<b>Topics</b>		<b>No of Lectures</b>
<b>Unit-I</b>	<b>1. Management Accounting:</b> Concept, meaning and characteristics of management accounting, difference between cost accounting, financial accounting and management accounting, technique, objectives and importance of management accounting. <b>2. Management Accountant:</b> Duties, status, function and responsibilities of management accountant.		09
<b>Unit-II</b>	<b>1. Financial Statement Analysis and Interpretation:</b> Meaning, objectives, characteristics of an ideal financial statement, types of financial statement analysis- horizontal, vertical and trends analysis. 2. Responsibility accounting and differential cost accounting.		09
<b>Unit-III</b>	<b>1. Ratio Analysis:</b> meaning, utilities, classification of ratio-profitability ratio, activity ratio and financial position ratios, practical problems. <b>2. Break even analysis:</b> Meaning, objectives, uses, computation of break-even point, profit volume ratio, margin of safety, practical problems.		09
<b>Unit-IV</b>	<b>1. Fund Flow Statement:</b> Concept, meaning of the term fund and preparation of fund flow statement, practical problems. <b>2. Cash Flow Statement:</b> Concept, difference between cash flow and fund flow, preparation of cash flow statement(AS-3) calculation of cash from operating activities, cash from investing activities , cash from financing activities, practical problems.		09

<b>Unit-V</b>	<b>1. Business Budgeting:</b> Meaning of budget and budgeting, objectives, limitations and importance, essential of effective budgeting, classification of budget, preparation of flexible budget, cash budget and zero base budget. <b>2. Marginal Costing:</b> Meaning, objective and advantage of marginal costing, determinations of profit under marginal costing, pricing of product, make or buy decision.	09
	<b><u>Suggested Books:-</u></b> 1. K.L.Gupta, Prabandhkiya Lekhankan, Sahitya Bhawan Publication (Hindi) 2. Gupta S.P., Management accounting (Hindi & English) 3. Sharma R.K. and Gupta S.K., Management accounting, kalyani publication Ludhiyana (Hindi & English) 4. Arora M.N., Cost accounting: principle and practice, Vikas Publication house, New Delhi. 5. Lal jawahar, Management accounting, Himalaya publishing house, New Delhi.	
	<b><u>Suggested continuous Evaluation Methods –</u></b> Continuous Internal Evaluation shall be of 40% in two Steps in a Semester , C1 (After 45 Days) & C2 (After 90 Days) respectively. Marks of Each Internal Assesment will be distributed as under ; Assignment/Practical/Projects – 05 Marks Internal Class Test – 10 Marks Attendance/Behavior – 05 Marks	

<b>Programme: B.Com. (Honours/Honours with Research)</b>		<b>Year: Third</b>	<b>Semester: VI</b>
<b>Pedagogy:</b>			
<b>Course Code: COM-23117</b>		<b>Course/Paper Title: Human Resource Management</b>	
<b>Course Outcome: After completing this course, the students will be able to-</b>			
CO1. Understand the conceptual knowledge about human resource management. CO2. Have knowledge about succession planning and career development in brief. CO3. Understand the process of recruitment and selection. CO4. Knowledge aware of management of human relationship. CO5. Have knowledge about performance appraisal and human resource audit and research.			
<b>Credit: 03+01+00</b>		<b>Paper: Compulsory</b>	
<b>Max Marks: 100</b>		<b>Min. Passing Marks: 35</b>	
<b>Total Number of Lectures (Lecture- Tutorials- Practical): 45+15+00</b>			
<b>Units</b>	<b>Topics</b>		<b>No of Lectures</b>
<b>Unit – I</b>	<b>1. Introduction:</b> Evolution of Human Resource Management, Concept objectives and functions of HRM, HRM in the Indian scenario, HRM Vs Human Resource Development. <b>2. Human Resource Planning:</b> Concept, Process and needs, Manpower planning.		09
<b>Unit – II</b>	<b>1. Recruitment And Selection:</b> Concept, Objectives, Method of recruitment and selection, Role of employment exchange and private agencies. <b>2. Training and Development:</b> Concept, Objectives, Method of Training and development in India.		09

<b>Unit – III</b>	<b>1. Management of Industrial Relations:</b> Concept, Causes for poor industrial relation, discipline causes and management of indiscipline. <b>2. Industrial Disputes:</b> Concept, Causes, and prevention of industrial disputes,	09
<b>Unit – IV</b>	<b>1. Succession Planning &amp; Career Development:</b> Meaning of Succession, Planning, Steps of succession, Planning process, Meaning of career, Need of career planning, process of career planning. Career development cycle. <b>2. Exit Policy:</b> Meaning of Exit Policy, Argument for exit policy, argument against exit policy, Challenges of employees exit, voluntary retirement scheme.	09
<b>Unit - V</b>	<b>1. Performance Appraisal:</b> Definition, Objectives and process of performance appraisal, Techniques of performance appraisal. <b>2. Human Resource Audit and Research:</b> Objective, Need, Areas of Human Research Audit, Audit Report, Characteristics, Objectives and Process of Human Resource Research.	09
	<b><u>Suggested Books:</u></b> 1. Dr. F.C. Sharma – Human Resource Management, S.B.P.D. Publication, Agra. 2. Subha Rao –Human Resource Management, Himalaya Publishing House. 3. R.C. Aggarwal and S. Fauzdar – Human Resource Management, SBPD, Publication, Agra. 4. Dr. A.K. Malviya – Manav Sansadhan Prabandh, Prayag Pustak Bhawan, Prayagraj.	
	<b><u>Suggested continuous Evaluation Methods –</u></b> Continuous Internal Evaluation shall be of 40% in two Steps in a Semester , C1 (After 45 Days) & C2 (After 90 Days) respectively. Marks of Each Internal Assesment will be distributed as under ; Assignment/Practical/Projects – 05 Marks Internal Class Test – 10 Marks Attendance/Behavior – 05 Marks	

#### MAJOR ELECTIVE (Choose any One from three)

<b>Programme: B.Com. (Honours/Honours with Research)</b>	<b>Year: Third</b>	<b>Semester: VI</b>
<b>Pedagogy:</b>		
<b>Course Code: COM-23118A</b>	<b>Course/Paper Title: Principles of Insurance.</b>	
<b>Course Outcome: After completing this course, the students will be able to-</b>		
CO1. Know the structure and operations of an insurance company. CO2. Explain the legal aspects of an insurance contract. CO3. Understand the relationship between insurance rates, exposure units, and insurance premiums. CO4. Describe the benefits of effective risk management. CO5. Have conceptual Knowledge of insurance and understanding of life insurance and general Insurance.		
<b>Credit: 02+01+00</b>	<b>Paper: Major Elective</b>	
<b>Max Marks: 100</b>	<b>Min. Passing Marks: 35</b>	
<b>Total Number of Lectures (Lecture- Tutorials- Practical) : 30+15+00</b>		

Units	Topics	No of Lectures
Unit-I	<b>1. Nature of Insurance:</b> Feature and scope of Insurance Function of Insurance, Principle of insurance. <b>2. Essential Elements of Insurance:</b> Importance of Insurance, Type of Insurance.	06
Unit-II	<b>1. Life Insurance:</b> Life Insurance and features of life insurance, procedure of taking life, Insurance policy. Kind of life insurance policy. <b>2. Policy Conditions:</b> Condition relating to commencement of risk riders, condition of premium, condition relating to continuation of policies, nomination and assignment paid up value and surrender value.	06
Unit-III	<b>1. Marine Insurance:</b> Meaning, Significance, scope and insurable risk, characteristics of marine insurance. Types of marine insurance policy. Condition of marine insurance policy. <b>2. Marine Losses:</b> classification of marine losses, General average, determination of contributory value.	06
Unit- IV	<b>1. Fire Insurance:</b> Introduction, Importance of fire insurance, Advantage and scope of fire insurance, Kinds of fire insurance policy, Hazard in fire insurance, Determination of premium in fire insurance. <b>2. Principle of Fire Insurance:</b> Contract, Conditions of fire insurance policy, different provisions of fire insurance policy, settlement of claims in fire insurance.	06
Unit –V	<b>1. Insurance salesmanship:</b> Meaning of Insurance salesmanship, Technique of Insurance salesmanship, Appointment of Agent, Training of Agent. <b>2. Branch Manager:</b> Appointment, Duties of Branch manager, development officer.	06
	<b><u>Suggested Books :</u></b> 1. Mishra .M.N ,Life insurance Corporation of india, Raj Books, Jaipur . 2. Gupta O.S , Life Insurance , Frank Brothers, New Delhi 3. insurance Regulatory development act-1999 4. life insurance corporation Act 1956 . 5. Singh R. K , Shyam Keshav Sakssena aur vikaray vidhi prayag pustak bhavan , Allahabad . 6. sriwastav balchandra , bima k tatv , sahitya bhavan Publication, Agra. 7. Naulakha Bima ke mul Aadhar, P.B. D., Nagpur.	
	<b><u>Suggested continuous Evaluation Methods –</u></b> Continuous Internal Evaluation shall be of 40% in two Steps in a Semester , C1 (After 45 Days) & C2 (After 90 Days) respectively. Marks of Each Internal Assesment will be distributed as under ; Assignment/Practical/Projects – 05 Marks Internal Class Test – 10 Marks Attendance/Behavior – 05 Marks	

<b>Programme: B.Com. (Honours/Honours with Research)</b>	<b>Year: Third</b>	<b>Semester: VI</b>
<b>Pedagogy:</b>		
<b>Course Code: COM-23118B</b>	<b>Course/Paper Title: Banking Law</b>	
<b>Course Outcome: After completing this course, the students will be able to-</b>		

1. Knowledge about Bank. 2. Have awareness about electronic banking. 3. Have knowledge about NABARD. 4. Knowledge about central bank RBI. 5. Understand Indian Banking Legislation.		
<b>Credit: 02+01+00</b>		<b>Paper: Major Elective</b>
<b>Max Marks: 100</b>		<b>Min. Passing Marks: 35</b>
<b>Total Number of Lectures (Lecture- Tutorials- Practical): 30+15+00</b>		
<b>Units</b>	<b>Topics</b>	<b>No of Lectures</b>
<b>Unit – I</b>	<b>1. Bank:</b> Definition, Function, Classification and importance of banks. <b>2. Bank Customer Relationship:</b> Definition of customer, Bank relationship, and Its special features, termination of the relationship, bank passbook.	06
<b>Unit – II</b>	<b>1. Customer Account:</b> Opening of account, Operation of account, Special Customer of Bank – Minor, married women, lunatic, drunkard, joint accounts, partnership firm, joint stock company and trusty. <b>2. Banking Relation Act, 1949:</b> Bank license,- Issue, suspension and revocation, Inspection of bank office, branch expansion, bank account and audit, special powers of reserve bank	06
<b>Unit – III</b>	<b>1. Electronic Banking:</b> ATM, Credit card, Debit card, NEFT, RTGS, <b>2. Credit:</b> Definition, type of credit, instruments, credit creation by bank, limitation of credit creation by bank.	06
<b>Unit – IV</b>	<b>1. Norms of bank financing:</b> Meaning, Brief study of recommendation of Tandon Committee, K. Kanan Committee, Bank Financing in Liberalized regime. <b>2. Special Banking Problem in India:</b> Banking efficiency, bank fraud, Core banking.	06
<b>Unit - V</b>	<b>1. Central Bank:</b> Definition, Need, Principle and function of central bank, Credit control by central bank, Objective and method of credit control, reserve bank of India, objective and function. <b>2. Rural development and Bank:</b> Regional Rural Bank, cooperative bank, structure of co-operative bank of India, NABARD.	06
	<b><u>Suggested Books:</u></b> 1. S.N. Maheshwari – Banking Law and Practice, Kalyani Publication, Ludhiyana. 2. G.K. Vasharney – Law and Practice of Banking, Sahitya Bhawan Publication, Agra. 3. Garden and Natrajan – Banking Theory law and Practice, HPH- Delhi. 4. B.M.L. Nigam- Law and Practice of Banking, Vikas Publication, New Delhi. 5. Tandon – Banking Law and Practice.	
	<b><u>Suggested continuous Evaluation Methods –</u></b> Continuous Internal Evaluation shall be of 40% in two Steps in a Semester , C1 (After 45 Days) & C2 (After 90 Days) respectively. Marks of Each Internal Assesment will be distributed as under ; Assignment/Practical/Projects – 05 Marks Internal Class Test – 10 Marks Attendance/Behavior – 05 Marks	



Programme: B.Com. (Honours/Honours with Research)		Year: Third	Semester: VI
Pedagogy:			
Course Code: COM-23118C		Course/Paper Title: International Marketing	
Course Outcome: After completing this course, the students will be able to-			
CO1. Understand conceptual knowledge about international marketing..			
CO2. Identify product price place and promotion studies.			
CO3. Recognize international channel of distribution.			
CO4. Give the basic knowledge of environmental of international marketing.			
CO5. Give the basic knowledge of international product and pricing.			
Credit: 02+01+00		Paper: Major Elective	
Max Marks: 100		Min. Passing Marks: 35	
Total Number of Lectures (Lecture- Tutorials- Practical): 30+15+00			
Units	Topics		No of Lectures
Unit – I	1. <b>Introduction:</b> Concept of global marketing, scope, importance, and role of international marketing, dynamic environment. 2. Challenges of international marketing, international segmentation, targeting and positioning		06
Unit – II	1. <b>International Product and Pricing:</b> Global product, Product standardization, and adaptation, global brands, trademarks. 2. Packaging and labeling, global pricing, export pricing, strategies of global pricing.		06
Unit – III	1. <b>International Marketing Channel Policy:</b> Concept and managing international distribution channel, retailer and wholesaler. 2. Contemporary Issues in International Marketing Future Prospects.		06
Unit – IV	1. <b>International Promotion:</b> Concept, strategies, international advertising, sales promotion. 2. Sales force and their management, other forms of promotion for global market.		06
Unit - V	1. Institutional Infrastructure for Export in India, Export assistance. 2. Introduction to export documentation and procedures framework, pre-shipment, and post-shipment documents.		06
	<b><u>Suggested Books:</u></b> 1. Varshney and Bhattacharya – International Marketing Management, Sultan Chand and Sons. 2. P.K. Vasudev – International Marketing excel books. 3. R. Srinivasan – International Marketing Prentice Hall, India New Delhi.		
	<b><u>Suggested continuous Evaluation Methods –</u></b> Continuous Internal Evaluation shall be of 40% in two Steps in a Semester , C1 (After 45 Days) & C2 (After 90 Days) respectively. Marks of Each Internal Assesment will be distributed as under ; Assignment/Practical/Projects – 05 Marks Internal Class Test – 10 Marks Attendance/Behavior – 05 Marks		

Program: B.Com		Year: Second	Semester: VI
Subject: Commerce			
Course Code: MCOM06 (For Students of Other Discipline)		Course/Paper Title: Principle of Marketing	
Course Outcome: After completing this course, the students will be able to-			
CO1. Understand conceptual knowledge about marketing.			
CO2. Give the basic knowledge of environment of marketing.			
CO3. Identify product, price, place and promotion strategies.			
CO4. Recognize the market channel of distribution.			
CO5. Give the knowledge of pricing decision and marketing research.			
Credit: 03		Paper: Minor Elective/ Pool B	
Max Marks: 100		Min. Passing Marks: 35	
Total Number of Lectures (Lecture- Tutorials- Practical): 45+0+0			
Units	Topics		No of Lectures
Unit – I	1. Introduction: Concept, nature, scope and importance of marketing. 2. Evolution and development of marketing: Functions, forms, social responsibility of marketing.		09
Unit – II	1.Marketing Environment: Meaning and concept, macro and micro components, and their impact on marketing decision. 2.Consumer Behavior: Meaning of Consumer behavior, meaning, factors affecting, consumer behavior, and importance.		09
Unit – III	1. Product Decision: Concept of product, classification of product, Product level, major product decision, product lifecycle. 2. Product Line: Meaning and features of product line and product mix. Branding, packaging, labelling.		09
Unit – IV	1. Pricing Decision: Pricing policies and strategies, factors affecting pricing decision. 2. Marketing Research: Meaning and scope of marketing research, marketing research process, limitations of marketing research.		09
Unit - V	1. Distributional Channel Decision: Meaning, nature, functions and types of channel of distributions- wholesalers and retailer. 2. Promotion: Promotion Mix, Advertising, Publicity, Sales Communication, Direct marketing, Personal Selling, Characteristics and application.		09
	Suggested Books: 1. Dr. A.K. Malviya – Vipdan Prabandh, Prayag Pustak Bhawan, Prayagraj. 2. S.C. Jain – Vipdan ke Siddhant, Sahitya Bhawan Publication, Agra. 3. Agrawal and Kothari – Vipdan ke Siddhant, S.B.P.D. Publicaiton Agra. 4. T.N. Chabra – Marketing Management, Dhanpat Rai Publicaiton. 5. Kavita Sharma, Swati Agrawal, Principle of Marketing, Taxamann Publication. 6. Philip kotler, Marketing Management, Pearson Publication.		
	Suggested continuous Evaluation Methods – Continuous Internal Evaluation shall be of 40% in two Steps in a Semester , C1 (After 45 Days) & C2 (After 90 Days) respectively. Marks of Each Internal Assesment will be distributed as under ; Assignment/Practical/Projects – 05 Marks Internal Class Test – 10 Marks Attendance/Behavior – 05 Marks		

**Other Courses:**

**Internship/Apprenticeship (Compulsory)**

**Value Added Course: To be Chooosed from POOL D**

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**Exit Option: Bachelor' Degree (Programme duration: Three years or Six Semesters) .**

**[NHEQF LEVEL 5.5]**

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**SEMESTER-VII**

Programme: B.Com. (Honours/Honours with Research)		Year: Fourth	Semester: VII
Pedagogy:			
Course Code: COM-23119		Course/Paper Title: Statistical Analysis	
Course Outcome: After completing this course, the students will be able to-			
CO1. Use various Statistical tools for the analysis of economic and business data. CO2. Differentiate between correlation and regression. CO3. Have knowledge about probability theories. CO4. Understand statistical quality control. CO5. Aware of time series analysis and ANOVA test.			
Credit: 04+01+00		Paper: Compulsory	
Max Marks: 100		Min. Passing Marks: 35	
Total Number of Lectures (Lecture- Tutorials- Practical): 60+15+00			
Units	Topics		No of Lectures
Unit – I	1. <b>Correction Analysis:</b> Karl Pearson’s and spearman’s rank coefficient of correlation, coefficient of concurrent deviation, practical problems. 2. <b>Regression Analysis:</b> Meaning and definition of regression, utility of regression analysis, types of regression, difference between correlation and regression, practical problems.		12
Unit – II	1. <b>Probability Analysis:</b> Addition, multiplication and conditional laws of probability. 2. <b>Probability Theory:</b> Concept of random variable normal, binomial and poison distribution, practical problems.		12
Unit – III	1. <b>Association of Attributes:</b> Theory of association, criterion of independence, coefficient of associations. 2. <b>Chi Square Test:</b> Method and uses.		12
Unit – IV	1. <b>Sampling:</b> Hypothesis testing, standard error, sampling of attributes, sampling of variables-large and small sample, T-test, partial comparison test. 2. <b>Statistical Quality Control:</b> Meaning and definition, origin, control charts.		12


<b>Unit - V</b>	<b>1. Analysis of Time Series:</b> Meaning and definition, importance, components of a time series, measurement of secular trends, regular, short –time oscillations. <b>2. Analysis of Variance (ANOVA):</b> One way ANOVA, reading F-table, numerical, learning on the computer.	12
	<b><u>Suggested Books:</u></b> <ol style="list-style-type: none"> <li>1. Statistical Analysis: Jawahar Population, Agra.</li> <li>2. Kothari, C.R.: Research, Methodology, New Age Publication, New Delhi.</li> <li>3. Roy, Ramendu: Sankhiki Ke Siddhant, Prayag Pustak Bhawan, Allahabad.</li> <li>4. Oswal Business Statistics PBD, Nagpur.</li> <li>5. B.N. Ashthana- Sankhyiki ke siddhant S. Chand Publication, New Delhi.</li> <li>6. Dr. S.K. Gupta- Vyavsayik Sankhyiki – Navyud Sahitya bhawan Loha Mandi, Agra.</li> </ol>	
	<b><u>Suggested continuous Evaluation Methods –</u></b> Continuous Internal Evaluation shall be of 40% in two Steps in a Semester , C1 (After 45 Days) & C2 (After 90 Days) respectively. Marks of Each Internal Assesment will be distributed as under ; Assignment/Practical/Projects – 05 Marks Internal Class Test – 10 Marks Attendance/Behavior – 05 Marks	

<b>Programme: B.Com. (Honours/Honours with Research)</b>		<b>Year: Fourth</b>	<b>Semester: VII</b>
<b>Pedagogy</b>			
<b>Course Code: COM-23120A</b>		<b>Course/Paper Title: Research Methodology</b>	
<b>Course Outcome: After completing this course, the students will be able to-</b>			
CO1. Understand the role and importance of research in commerce and business. CO2. Understand and apply issues and concept salient in the research process. CO3. Define research problem, carry out relevant literature review and develop objective and hypothesis Of research studies. CO4. Select appropriate research design, sampling technique, data collection method and method of data Analysis and hypothesis testing. CO5. Write research reports.			
<b>Credit: 04</b>		<b>Paper: Compulsory</b>	
<b>Max Marks: 100</b>		<b>Min. Passing Marks: 35</b>	
<b>Total Number of Lectures (Lecture- Tutorials- Practical): 60+0+0</b>			
<b>Units</b>	<b>Topics</b>		<b>No of Lectures</b>
<b>Unit-I</b>	1. <b>Research:</b> Meaning and objective of research, process of research, types of research. 2. <b>Business Research:</b> Meaning, objectives, qualities of a good business research, importance of research in business and commerce.		12
<b>Unit-II</b>	1. <b>Research Problem:</b> Meaning, identification of research problem, criteria of selecting a good research problem. 2. <b>Hypothesis:</b> Concept, types of hypothesis, Characteristics of Good Hypothesis, Errors of Hypothesis testing, type I and type II error critical value, significance level.		12

<b>Unit-III</b>	<b>1. Research Design:</b> Steps in preparing a research design, exploratory and formularize design, descriptive and diagnostic design, and experimental design. <b>2. Sampling:</b> Features of good sample, principles of sampling, sampling process, and types of sampling.	12
<b>Unit-IV</b>	<b>1. Primary data collection:</b> observation and its different types, method of data collection, types of various method of collection of primary data. <b>2. Measurement:</b> Concept and levels of measurement, tests of a sound measurement, test of validity and reliability.	12
<b>Unit-V</b>	<b>1. Reports:</b> Introduction and types of reports, planning of a report writing, research report format, principles of writing a research report, APA styles of using references <b>2. Documentation:</b> footnote and bibliography, typing the report, briefing, evaluation of a research report.	12
<b>Continuous internal Evaluation shall be based on allotted assignments and class text.</b> The marks shall be as follows: Internal examination :10 Assignment/Practical/Project : 5 Attendance/Behaviour : 5		
<b>Suggested Books:-</b> 1. Ramendu Rai and S. Banarjee, fundamental of research methodology, Kitab mahal. 2. Dr. Tanushree Rai and Ramendu Rai, research methodology, Prawalika Publication, Prayagraj (Hindi & English). 3. P.C. Tripathi, research methodology in social science, Sultan Chand and Sons, NewDelhi. 4. Sadhu and Singh, research methodology in social science. 5. Tondan,B.C., research methodology, chung publication, Prayagraj.		
<b>Suggested continuous Evaluation Methods –</b> Continuous Internal Evaluation shall be of 40% in two Steps in a Semester , C1 (After 45 Days) & C2 (After 90 Days) respectively. Marks of Each Internal Assesment will be distributed as under ; Assignment/Practical/Projects – 05 Marks Internal Class Test – 10 Marks Attendance/Behavior – 05 Marks		

<b>Programme: B.Com. (Honours/Honours with Research)</b>		<b>Year: Fourth</b>	<b>Semester: VII</b>
<b>Pedagogy</b>			
<b>Course Code: COM-23120B (For Students pursuing Honours in the Discipline)</b>		<b>Course/Paper Title: Legal Aspects of E-Business</b>	
<b>Course Outcome: After completing this course, the students will be able to-</b>			
CO1: Understand the basic legal framework of e-business and cyber laws in India. CO2: Analyze and apply IT Act provisions related to digital signatures, contracts, and governance. CO3: Evaluate legal safeguards for online consumers and assess responsibilities of e-retailers. CO4: Interpret IPR laws relevant to online content and identify IP violations in e-business. CO5: Critically examine data protection, cybersecurity issues, and legal challenges of emerging tech.			
<b>Credit: 04</b>		<b>Paper: Compulsory</b>	
<b>Max Marks: 100</b>		<b>Min. Passing Marks: 35</b>	
<b>Total Number of Lectures (Lecture- Tutorials- Practical): 60+0+0</b>			

Units	Topics	No of Lectures
Unit-I	<b>Introduction to E-Business and Cyber Law</b> <ul style="list-style-type: none"> <li>Definition and evolution of E-Business.</li> <li>Legal recognition of electronic records and digital signatures (IT Act 2000).</li> <li>Jurisdictional issues in cyber law.</li> <li>Overview of the Information Technology Act, 2000 (amended 2008).</li> </ul>	12
Unit-II	<b>Electronic Contracts and E-Governance</b> <ul style="list-style-type: none"> <li>Essentials and formation of e-contracts.</li> <li>Legal recognition and enforceability of e-contracts.</li> <li>Electronic Governance and its legal implications.</li> <li>Role of Certifying Authorities and Digital Certificates.</li> </ul>	12
Unit-III	<b>Consumer Protection in E-Commerce</b> <ul style="list-style-type: none"> <li>Consumer rights in digital transactions.</li> <li>Legal remedies under Consumer Protection Act (CPA), 2019 (including e-commerce rules).</li> <li>Misleading advertisements, product liability, and data disclosure.</li> <li>Guidelines for e-retailers and online marketplaces.</li> </ul>	12
Unit-IV	<b>Intellectual Property Rights in the Digital World</b> <ul style="list-style-type: none"> <li>Copyright, trademark, and patent protection in cyberspace.</li> <li>Legal issues in domain name disputes.</li> <li>Licensing of digital content and software.</li> <li>Fair use and digital rights management (DRM).</li> </ul>	12
Unit-V	<b>Data Protection, Cybersecurity &amp; Emerging Issues</b> <ul style="list-style-type: none"> <li>Data protection and privacy laws in India (including the Digital Personal Data Protection Act, 2023).</li> <li>Cybersecurity regulations and compliance.</li> <li>Legal issues in social media, digital marketing, and cloud computing.</li> <li>Legal implications of emerging tech: AI, Blockchain, and NFTs</li> </ul>	12
	<b>Recommended Books</b> <ol style="list-style-type: none"> <li> <b>Legal Aspects of Business</b> <ul style="list-style-type: none"> <li>Author: Akhileshwar Pathak</li> <li>Publisher: McGraw Hill Education</li> <li>Why Recommended: Comprehensive coverage of Indian business law, including IT and contract law applicable to e-business.</li> </ul> </li> <li> <b>E-Commerce: An Indian Perspective</b> <ul style="list-style-type: none"> <li>Author: P.T. Joseph</li> <li>Publisher: PHI Learning</li> <li>Why Recommended: Includes sections on e-contracts, cybersecurity, and legal frameworks specific to India.</li> </ul> </li> <li> <b>Cyber Law: Simplified</b> <ul style="list-style-type: none"> <li>Author: Vivek Sood</li> <li>Publisher: Tata McGraw Hill</li> <li>Why Recommended: Focused insight into cybercrime, digital contracts, and IT Act provisions.</li> </ul> </li> <li> <b>Information Technology Law and Practice</b> <ul style="list-style-type: none"> <li>Author: Vakul Sharma</li> </ul> </li> </ol>	

	<ul style="list-style-type: none"> <li>• <b>Publisher: Universal Law Publishing</b></li> <li>• <b>Why Recommended: One of the most cited books on India's IT Act with case studies and legal interpretations.</b></li> </ul> <p><b>5. Cyber Law in India</b></p> <ul style="list-style-type: none"> <li>• <b>Author: Farooq Ahmad</b></li> <li>• <b>Publisher: Pioneer Books</b></li> <li>• <b>Why Recommended: Good for understanding cyber law, privacy issues, and intellectual property in the digital space.</b></li> </ul> <p><b>6. Intellectual Property Rights</b></p> <ul style="list-style-type: none"> <li>• <b>Author: Neeraj Pandey and Khushdeep Dharni</b></li> <li>• <b>Publisher: PHI Learning</b></li> <li>• <b>Why Recommended: A clear introduction to copyright, patents, trademarks, and digital rights management.</b></li> </ul> <p><b>7. Handbook of E-Commerce Law</b></p> <ul style="list-style-type: none"> <li>• <b>Author: Dr. R.K. Singh</b></li> <li>• <b>Publisher: Bharat Law House</b></li> <li>• <b>Why Recommended: Covers legal compliance for e-commerce businesses with a practical orientation.</b></li> </ul> <p> <b>Official &amp; Online Resources</b></p> <p><b>1. The Information Technology Act, 2000 (with 2008 amendments)</b> Available at: <a href="https://www.meity.gov.in">https://www.meity.gov.in</a></p> <p><b>2. Digital Personal Data Protection Act, 2023</b> Available at: <a href="https://www.meity.gov.in/data-protection-framework">https://www.meity.gov.in/data-protection-framework</a></p> <p><b>3. Consumer Protection (E-Commerce) Rules, 2020</b> Available at: <a href="https://consumeraffairs.nic.in">https://consumeraffairs.nic.in</a></p> <p><b>4. CERT-In Guidelines (Cybersecurity)</b></p>
	<p><u>Suggested continuous Evaluation Methods –</u></p> <p>Continuous Internal Evaluation shall be of 40% in two Steps in a Semester , C1 (After 45 Days) &amp; C2 (After 90 Days) respectively. Marks of Each Internal Assesment will be distributed as under ;</p> <p>Assignment/Practical/Projects – 05 Marks</p> <p>Internal Class Test – 10 Marks</p> <p>Attendance/Behavior – 05 Marks</p>

**MAJOR ELECTIVE: Choose any Two Courses**

Programme: B.Com. (Honours/Honours with Research)		Year: Fourth	Semester: VII
Pedagogy:			
Course Code: COM-23121A		Course/Paper Title: Strategic Management	
Course Outcome: After completing this course, the students will be able to-			
CO1. Understand the various method of strategic decision making. CO2. Integrate concept of business environment and conduct SWOT analysis. CO3. Develop and evaluate various strategic choices available to organization. CO4. Comprehend the relation between strategic implementation and control process. CO5. Apply the technique of strategic evaluation.			
Credit: 03+01+00		Paper: Major Elective	
Max Marks: 100		Min. Passing Marks: 35	
Total Number of Lectures (Lecture- Tutorials- Practical): 45+15+00			
Units	Topics		No of Lectures
Unit-I	1. Introduction of Strategic Management: Definition, nature, dimension of strategic management, need and benefit of strategic management. Risk involve in strategic management and process of strategic management. 2. Strategic Formulation: Aspects of strategic formulation, defining vision, nature of vision, feature, advantage and importance of vision.		09
Unit-II	1. Mission, Goal and Objective: defining mission, importance, characteristics and components of a mission statement, formulation of mission statement, evaluating mission statement, concept of goal and objectives. 2. Environmental Scanning: concept of environment and its components, SWOT analysis, environmental scanning and appraisal, strategic analysis and diagnosis.		09
Unit-III	1. Functional Strategic: Nature and need of functional strategies, functional plan and policies, importance of operational strategic, components of plan and policy. 2. Personnel Plan and Strategic: HR planning, staffing, training and development, performance appraisal, compensation and rewards.		09
Unit-IV	1. Structural Implementation: basic principles of organizational structure, relationship between strategy and structure, types of organization structure, structure for strategies. 2. Behaviour Implementation: stakeholder and strategy, strategy leadership, leadership approach, building on ethical organization, social responsibilities and strategic management.		09
Unit-V	1. Strategic Control: Nature of strategic evaluation and control, types of general control system, basic features of effective evaluation and control system. 2. Types of strategic control: Approach to strategic control, operational control, setting of standard, measurement of performance, identifying deviation, taking corrective action.		09
	<u>Suggested Books:-</u>  1. Hill and Jones, an integrated approach to strategic management. 2. Dr. A.K. Chaudhari, Radnitik Prabandh, sahitya bhawan publication (Hindi) 3. Chaturvedi and gupta, Radnitik Prabandh, shree mahavir book dipo (publishers) (Hindi) 4. L.M. Prasad, strategic management, sultan chand and sons. 5. Dr. pradip kumar sinha, strategic management, Nirali prakashan.		



	<b>Suggested continuous Evaluation Methods –</b> Continuous Internal Evaluation shall be of 40% in two Steps in a Semester , C1 (After 45 Days) & C2 (After 90 Days) respectively. Marks of Each Internal Assessment will be distributed as under ; Assignment/Practical/Projects – 05 Marks Internal Class Test – 10 Marks Attendance/Behavior – 05 Marks
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Or

Programme: B.Com. (Honours/Honours with Research)		Year: Fourth	Semester: VII
Pedagogy:			
Course Code: COM-23121B		Course/Paper Title: Consumer behaviour	
Course Outcome: After completing this course, the students will be able to-			
CO1. Identify the major influences in consumer behaviour. CO2. Distinguish between different consumer behaviour and their relationship. CO3. Implement appropriate combination of theories and concept. CO4. Understand the various concept of consumer perception. CO5. Display critical thinking and problem solving skill.			
Credit: 03+01+00		Paper: Major Elective	
Max Marks: 100		Min. Passing Marks: 35	
Total Number of Lectures (Lecture- Tutorials- Practical) : 45+15+00			
Units	Topics		No of Lectures
Unit-I	1. <b>Introduction:</b> Definition, nature, scope of consumer behaviour, factor affecting consumer behaviour, meaning and features of individual consumer. 2. <b>Organizational Consumer:</b> Concept, characteristics, types and process of organizational consumer.		09
Unit-II	1. <b>Consumer Research:</b> Meaning, need, objective and importance of consumer research, consumer research process, collecting and evaluating primary and secondary data, report preparation. 2. <b>Consumer behaviour model:</b> Economic, learning, black box, psychoanalytical and sociological model, Howard Sheth Model, Nicosia, EKV Model.		09
Unit-III	1. <b>Consumer Motivation:</b> Concept, need and goals of motivation, dynamic nature of consumer motivation, various theories of consumer behaviour. 2. <b>Personality:</b> Concept and characteristics of personality, element of personality, factor affecting personality, stages in the development of personality, theories of personality.		09
Unit-IV	1. <b>Consumer Perception:</b> Concept and element of perception, factor influencing perception, dynamics of perception, various theories of perception. 2. <b>Theories of learning:</b> Concept and features of learning, factor involving in learning, various theories of learning, importance of learning in consumer behavior.		09
Unit-V	1. <b>Consumer Decision Making Process:</b> Types of consumer decision, consumer decision making process, problem recognition, information search, alternative evaluation, purchase selection, post purchase evaluation, buying pattern in the new digital era. 2. <b>Consumer Attitude:</b> Meaning, concept, features of consumer attitude, factor involving in the attitude formation, model of attitude, importance of attitude, element of attitude.		09

	<p><b><u>Suggested Books:-</u></b></p> <ol style="list-style-type: none"> <li>1. Dinesh Kumar, consumer behavior, Himalaya publication New Delhi.</li> <li>2. Dr. Anuj kumar srivastava, Dr. Rajnikant tripathi, Upbhokta Vyavhar and Vipdan Shodh, sahitya bhawan publication, Agra( Hindi)</li> <li>3. Ramesh kumar, consumer behavior, Pearson publication, New Delhi.</li> <li>4. Anita ghatak, consumer behavior in India, D.K. agencies (p) ltd. New Delhi.</li> <li>5. Dr. Mukesh prajapati, consumer behavior and consumer protection, Himanshu publication.</li> </ol>
	<p><b><u>Suggested continuous Evaluation Methods –</u></b></p> <p>Continuous Internal Evaluation shall be of 40% in two Steps in a Semester , C1 (After 45 Days) &amp; C2 (After 90 Days) respectively. Marks of Each Internal Assesment will be distributed as under ;</p> <p>Assignment/Practical/Projects – 05 Marks</p> <p>Internal Class Test – 10 Marks</p> <p>Attendance/Behavior – 05 Marks</p>

Or

Programme: B.Com. (Honours/Honours with Research)		Year: Fourth	Semester: VII
Pedagogy:			
Course Code: COM-23121C		Course/Paper Title: Production Management	
Course Outcome: After completing this course, the students will be able to-			
CO1. Develop understanding of the terms associated with production operations.			
CO2. Develop understanding about concept of production and its operations management.			
CO3. Learn the intricacies involved in making strategic decisions for better management of production operation.			
CO4. Decorate their selves with ideas, inputs and understanding and application of skills to deal with business problems.			
CO5. Well verse their selves about the problems related to plant, and other elements involved in production.			
Credit: 03+01+00		Paper: Major Elective	
Max Marks: 100		Min. Passing Marks: 35	
Total Number of Lectures (Lecture- Tutorials- Practical): 45+15+00			
Units	Topics		No of Lectures
Unit-I	1. <b>Production Management:</b> Meaning, Scope and Significance of Production Management, Production Planning, Steps in Production Planning and control(PPC), Sequencing, Scheduling and line balancing of Product, Production Development Process. 2. <b>Operations Management:</b> Introduction, Nature, and Scope, Production Cycle, New Product Development, Product Design, Functions of Production Management.		09
Unit-II	1. <b>Plant Location:</b> Factors, Theories of Plant Location: Weber, Sergeant, and Florence. Plant layout: Meaning & Types, Process of layout, Plant Environment & Maintenance. 2. <b>Product Design &amp; Development:</b> Features, Product Design, Product Development Process and Techniques, types of production systems.		09

<b>Unit-III</b>	<b>1. Material Management:</b> Meaning, Objectives, & Importance. Techniques of Inventory Management. Supply Chain Management: Meaning, & Elementary Idea. <b>2. Forecasting &amp; Capacity Planning:</b> Forecasting types & methods, aggregate production planning, production strategies, capacity requirement planning, MRP Scheduling, Inventory Management.	09
<b>Unit-IV</b>	<b>1. Purchasing:</b> Objectives, Functions, Buying and Purchasing Rights, Quantity and Right Price, Purchasing Process. <b>2. Store Management:</b> Types of Stores, Functions, Coding Methods, Safety Management.	09
<b>Unit-V</b>	<b>1. Maintenance Management:</b> Concepts, Objectives, Functions, Types of maintenance. <b>2. Quality Control:</b> Basic concepts of quality, Objectives and Importance of Quality Control, Techniques of Quality Control, Dimensions of Quality, Quality Circles, Cost of Quality, ISO (9000 & 14000 series) (9001 & 2000 series), TQM (Total Quality Management)	09
	<b><u>Suggested Books:</u></b> <ol style="list-style-type: none"> <li>Goel, B.S.: 'Production Operations Management', Pragati Prakashan, Meerut.</li> <li>Nair: 'Operations Management', TMH.</li> <li>Aswathappa, K.: 'Production and Operations Management'.</li> <li>Chary: 'Production and Operations Management', (TATA McGraw Hill, 1997, 9<sup>th</sup> Edition).</li> <li>Morton: 'Production and Operations Management', (Vikas).</li> </ol>	
	<b><u>Suggested continuous Evaluation Methods –</u></b> Continuous Internal Evaluation shall be of 40% in two Steps in a Semester , C1 (After 45 Days) & C2 (After 90 Days) respectively. Marks of Each Internal Assesment will be distributed as under ; Assignment/Practical/Projects – 05 Marks Internal Class Test – 10 Marks Attendance/Behavior – 05 Marks	

#### MINOR ELECTIVE: To be Choosed by Students of other Discipline

Programme: B.Com. (Honours/Honours with Research)		Year: Fourth	Semester: VII
Pedagogy:			
Course Code: MCOM07		Course/Paper Title: Fundamental of Entrepreneurship	
Course Outcome: After completing this course, the students will be able to-			
CO1: Understand the concept of entrepreneurship along with the basic laws and practices of entrepreneurship.			
CO2: Understand the terminologies associated with the field of entrepreneurship along with their relevance.			
CO3: Identify the appropriate functions and qualities of entrepreneur for solving different problems.			
CO4: Apply basic entrepreneurship principles to solving business and industry related problems.			
CO4: Understand the concept of life of small business, raising of fund and EDP.			
Credit: 02+01+00		Paper: Minor Elective/ Pool B	
Max Marks: 100		Min. Passing Marks: 35	
Total Number of Lectures (Lecture- Tutorials- Practical): 30+15+00			
Units	Topics		No of Lectures

<b>Unit-I</b>	<b>1. Entrepreneurship:</b> Meaning, concept, characteristics, need, function of entrepreneurship, theories of entrepreneurship. <b>2. Entrepreneur:</b> Meaning, characteristics, qualities, function, types of entrepreneur, difference between entrepreneurship and entrepreneur, difference between entrepreneur, entrepreneur and manager.	06
<b>Unit-II</b>	<b>1. Entrepreneurship Development Program (EDP):</b> meaning, need, objective, step, outline, achievement of EDP, government assistance and incentives for EDP. <b>2. Women Entrepreneurship:</b> meaning, characteristics, problem and steps taken to promote women entrepreneurship, qualities of women entrepreneur	06
<b>Unit-III</b>	<b>1. Promotion of a Venture:</b> Meaning of venture, venture promotion process, concept of project, project identification, formulation and report, product selection and technique. <b>2. Raising of fund:</b> Meaning, need, types of fund requirement, sources of raising of fund.	06
<b>Unit-IV</b>	<b>1. Legal requirement for establishment of a unit:</b> Licensing, pollution, registration certificate, capital issue, factory act, sales tax, trademarks, power connection notice by occupier. <b>2. Social Responsibilities of Entrepreneurship:</b> meaning, definition, characteristics and scope of social responsibilities of entrepreneurship, importance of social responsibilities of entrepreneurship.	06
<b>Unit-V</b>	<b>1. Small Business:</b> Process of establishing small business, nature, objective and importance of small business, role of financial institutions in financing of small business. <b>2. Employment and Entrepreneurship:</b> need and importance of entrepreneurship and self-employment, self-employment programs, difference between entrepreneurship and self-employment.	06
	<b><u>Suggested Books:-</u></b> <b>1. Dr. Agrawal and Mehta:</b> Udyamita ka Vikas SBPD publication house (Hindi) <b>2. Dr. Ramendu Rai:</b> Entrepreneurship, Prayag pustak bhawan, prayagraj ( Hindi & English) <b>3. Dr. B.C. Tendon:</b> Entrepreneurship, chung publication prayagraj ( Hindi & English) <b>4. Kenneth, P Van:</b> Entrepreneurship and small business management. <b>5. Desai, Vasant:</b> Dynamics of Entrepreneurial development and management, Himalaya publishing House.	
	<b><u>Suggested continuous Evaluation Methods –</u></b> Continuous Internal Evaluation shall be of 40% in two Steps in a Semester , C1 (After 45 Days) & C2 (After 90 Days) respectively. Marks of Each Internal Assesment will be distributed as under ; Assignment/Practical/Projects – 05 Marks Internal Class Test – 10 Marks Attendance/Behavior – 05 Marks	

## SEMESTER-VIII

Program: B.Com. (Honours/Honours with Research)		Year: Fourth	Semester: VIII
Pedagogy:			
Course Code: COM-23122		Course/Paper Title: Goods and Service Tax	
Course Outcome: After completing this course, the students will be able to-			
CO1. Understand the basic concept of Indirect Tax. CO2. Understand the structure of GST Council. CO3. Aware about the goods and service tax. CO4. Know about the Custom Act, 1962. CO5. Know about the return and credit of GST.			
Credit: 04+01+00		Paper: Compulsory	
Max Marks: 100		Min. Passing Marks: 35	
Total Number of Lectures (Lecture- Tutorials- Practical): 60+15+00			
Units	Topics		No of Lectures
Unit – I	1. <b>Introduction:</b> Meaning, definition, scope and nature of Indirect Tax. Difference between direct and indirect tax. Indirect tax structure in India. 2. <b>G.S.T.:</b> Concept and feature of G.S.T., Application of G.S.T., C.G.S.T., I.G.S.T. and U.G.S.T., rate of G.S.T.		12
Unit – II	1. <b>Time of supply:</b> meaning, TOS under reverse charge mechanism, invoicing, provisions, provision related with change, changes in GST rate. 2. <b>Place of supply:</b> meaning, POS of code and service, intra and interstate supply.		12
Unit – III	1. <b>Value of supply:</b> meaning, provisions related with determination of value of supply of goods and services, determination of GST liability. 2. <b>Assessment:</b> Meaning of utilization of ITC, block credit, supply not eligible for ITC, reversal and reclaim of ITC.		12
Unit – IV	1. <b>G.S.T. Counsel:</b> Objective, structure, power and functions of G.S.T. Council. 2. <b>Registration for G.S.T. :</b> Procedure for registration, person liable for registration, compulsory registration.		12
Unit - V	1. <b>Procedure related to levy:</b> C.G.S.T. and S.G.S.T., E-way Billing, Return- First return, annual return and final return. 2. <b>Payment under GST:</b> manner of payment of GST liability, concept of electronic, cash, credit, liabilities ledger, refund of GST.		12
	<b><u>Suggested Books:</u></b> 1. Dr. H.C. Mehrotra , Prof. V.P. Aggrawal – Indirect Tax with G.S.T. Sahitya Bhawan Prakashan, Agra. 2. Shweta Jain, G.S.T. Law and Practice, Taxmann Publisher. 3. V.S. Dakin G.S.T. input tax credit, taxmann Publisher(IIInd Edition) 4. Anurag Pandey Law and Practice of G.S.T. – Sumedha Publication House,2017 5. Dr. M. Govind Rajan – A Practical Guide to GST		

	<b>Suggested continuous Evaluation Methods –</b> Continuous Internal Evaluation shall be of 40% in two Steps in a Semester , C1 (After 45 Days) & C2 (After 90 Days) respectively. Marks of Each Internal Assessment will be distributed as under ; Assignment/Practical/Projects – 05 Marks Internal Class Test – 10 Marks Attendance/Behavior – 05 Marks
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### MAJOR ELECTIVE: Choose any one Courses

Program: B.Com. (Honours/Honours with Research)		Year: Fourth	Semester: VIII
Pedagogy:			
Course Code: COM-23123A		Course/Paper Title: Security Analysis & Portfolio Management.	
Course Outcome: After completing this course, the students will be able to-			
CO1. Evaluate The Growth and Development of Securities market. CO2. Understand and Obtain Various Analytical skills. CO3. Study The Risk & Return concept. CO4. Invest in a way that helps you to maximize your returns while minimizing the risks to achieve your financial goals. CO5. Knowledge of information security/assurance within the organization.			
Credit: 02+01+00		Paper: Major Elective	
Max Marks: 100		Min. Passing Marks: 35	
Total Number of Lectures (Lecture- Tutorials- Practical): 30+15+00			
Units	Topics		No of Lectures
Unit-I	1. Concept of Investment: Meaning and Definition of Investment. Process of Investment decision, difference between investment and speculation, investment vs. gambling. Method of investment. 2. Concept of Security Analysis: Concept of Security analysis, types of securities, corporate securities		06
Unit-II	1. Risk Analysis: Meaning of risk causes of risk, types of risk, risk-return relationship. Minimizing risk exposure. 2. Investment Outlets: Bonds, Debentures, Preference Shares, and Equity Share, Derivatives: Meaning of Options, meaning and types of SWAPS.		06
Unit-III	1. Fundamental Analysis: Meaning and objectives of fundamental analysis, economic analysis, industrial analysis, and company analysis. 2. Technical Analysis: Meaning and assumption of technical analysis, difference between technical and fundamental analysis, Dow theory, Elliot Wave theory, Efficient Market theory.		06
Unit-IV	1. Portfolio Analysis: Meaning of Portfolio Analysis, Markowitz Model, concepts of dominance, sharp single index model. 2. Capital Market theory: Meaning and assumption of capital market theory, capital assets pricing model (CAPM), BETA analysis.		06
Unit-V	1. Stock Exchange: Major Stock Exchange in India: Bombay Stock Exchange (BSE), National Stock Exchange (NSE), Over The Counter Exchange of India (OTCEI). 2. Primary Market and Secondary Market: Meaning, Function and components of Primary Market, Introduction of Secondary Market, Operators at Secondary Market, Stock Exchange.		06

	<b><u>Suggested Books:</u></b> 1. Khan, M.Y.: 'Indian Financial System: Theory and Practice', Vikas Publishing House, New Delhi 2. Bhattacharya, K.M.: 'Risk Management in Indian Bank', Himalaya Publishing House, New Delhi 3. Agarwal, Garden, Bhartiya Vittiya: 'Bazar Evam Sevayen', Himalaya Publication House, New Delhi 4. Agrawal, Dr. V.P. 'Portfolio Prabandh evam Pratibhuti Vishleshan', Agra.
	<b><u>Suggested continuous Evaluation Methods –</u></b> Continuous Internal Evaluation shall be of 40% in two Steps in a Semester , C1 (After 45 Days) & C2 (After 90 Days) respectively. Marks of Each Internal Assesment will be distributed as under ; Assignment/Practical/Projects – 05 Marks Internal Class Test – 10 Marks Attendance/Behavior – 05 Marks

Or

Program: B.Com. (Honours/Honours with Research)		Year: Fourth	Semester: VIII
Pedagogy:			
Course Code: COM-23123B		Course/Paper Title: Indian Monetary System and Policy	
Course Outcome: After completing this course, the students will be able to-			
CO1. Able to understand money and its classification. CO2. Able to understand different theories related to money. CO3. Have knowledge about monetary policy reform in India. CO4. Able to differentiate between monetary policy and fiscal policy. CO5. Understanding the concept of inflation.			
Credit: 02+01+00		Paper: Major Elective	
Max Marks: 100		Min. Passing Marks: 35	
Total Number of Lectures (Lecture- Tutorials- Practical): 30+15+00			
Units	Topics		No of Lectures
Unit – I	1. <b>Money:</b> Definition, nature, functions and importance of money. 2. <b>Classification of money:</b> Classification of money, qualities of good money, Material Gresham’s Law.		06
Unit – II	1. <b>Value of Money:</b> Meaning of value of money, meaning of Index number, method of construction of index number.. 2. <b>Quantity Theory of Money:</b> Different meaning of value of money, determinations of value of money.		06
Unit – III	1. <b>Supply of Money:</b> Definition of Supply of money, money stock and flow of money, factors affections money supply, high power money. 2. <b>Effect of Supply of Money:</b> Inflation, types of inflation, causes of inflation, effects of inflation, deflation, definition, meaning, causes, and effect of deflation.		06
Unit – IV	1. <b>Monetary Policy:</b> Objectives and role of monetary policy, monetary policy v/s fiscal policy, Keynes Theory of monetary policy. 2. <b>Tools of Monetary Policy:</b> Currency issue mechanism, credit creation, credit control measures of credit control.		06
Unit - V	1. <b>Dimension of Monetary Policy:</b> Monetary Policy and the Dimensions Monetary Policy and inflation, monetary policy of revision, monetary policy and unemployment. 2. <b>Monetary Policy Reforms:</b> Monetary policy reforms in India pre reforms era (1948-1991) part reform era (circle 1991)		06

	<b><u>Suggested Books:</u></b> 1. Sinha G.C. Singh S.K. money and banking, Sahitya Bhawan Publication, Agra 2. Tomar T.S. Indian Monetary Policy and economic reforms, Radha Publications 3. Venugopal K.K. Fiscal and monetary reforms in India k. International pvt. Ltd. 4. Mudra Avam. Vittey Pranaliya – Dr. Satish Kumar saha SBPD Publication. 5. B.C. Sinha Mudra, Banking and foreign exchange.
	<b><u>Suggested continuous Evaluation Methods –</u></b> Continuous Internal Evaluation shall be of 40% in two Steps in a Semester , C1 (After 45 Days) & C2 (After 90 Days) respectively. Marks of Each Internal Assesment will be distributed as under ; Assignment/Practical/Projects – 05 Marks Internal Class Test – 10 Marks Attendance/Behavior – 05 Marks

Or

<b>Program: B.Com. (Honours/Honours with Research)</b>		<b>Year: Fourth</b>	<b>Semester: VIII</b>
<b>Pedagogy:</b>			
<b>Course Code: COM-23123C</b>		<b>Course/Paper Title: Labour Law</b>	
<b>Course Outcome: After completing this course, the students will be able to-</b>			
CO1. Understand the objectives and principles of labour law.			
CO2. Understand the provision of factories Act.			
CO3. Know the provisions related to wages Act.			
CO4. Aware with provisions related to apprentice Act.			
CO5. Know the provisions regarding health, safety and welfare of the workers.			
<b>Credit: 02+01+00</b>		<b>Paper: Major Elective</b>	
<b>Max Marks: 100</b>		<b>Min. Passing Marks: 35</b>	
<b>Total Number of Lectures (Lecture- Tutorials- Practical): 30+15+00</b>			
<b>Units</b>	<b>Topics</b>		<b>No of Lectures</b>
<b>Unit – I</b>	<b>1. Introduction:</b> Objectives, needs and principle of labour legislation. <b>2.</b> Historical development of labour legislation in India. Labour Laws awareness among workers in India.		06
<b>Unit – II</b>	<b>1. Factories Act, 1948:</b> Objective and scope of Act, Key definitions, right of workers, provision regarding, health safety and welfare of the workers, working hours, leave, penalty and procedure. <b>2. Industrial Dispute Act, 1947:</b> Objective and scope of the Act, Key definitions, Authorities of prevention and settlement of disputes, Strike and lockout, unfair labour practices and penalties.		06
<b>Unit – III</b>	<b>1. Payment of Wages Act, 1936:</b> Objective of the Act, Rules for payment of wages, Direction from wages, Enforcement of Act. <b>2. Minimum Wages Act, 1948:</b> Objective and scope of Act, E-definitions, Fixation and revision of minimum rate wages, Fixing hours of normal working days.		06
<b>Unit – IV</b>	<b>1. The Apprentice Act, 1961:</b> Objective and scope of Act, Salient features and main provision of the Act. <b>2. Trade union Act 1955:</b> Objective and scope of the Act, registration of trade union, fund, rights and liabilities of registered trade union.		06



<b>Unit - V</b>	<b>1. Employees Compensation Act 1923:</b> Objective and scope of the Act, liability of employer for payment of compensation, compensation commissioner and appeals. <b>2. Employee State Insurance Act 1948:</b> Objective and scope of the Act, Administration of employee state insurance plan, salient features of the Act.	06
	<b>Suggested Books:</b> 1. N. Mishra – Labour Law, Central Book Agency, Prayagraj. 2. Industrial and labour law, Sahitya Bhawan Publication, Agra. 3. P.L. Malik - Industrial Law, eastern book company, Lucknow. 4. N.D. Kapoor – Handbook of industrial law, Sultan chand and sons, New Delhi. 5. S.S. Gulsan and G.K. Kapoor – Economic labour and industrial law, Sultan chand and sons, New Delhi.	
	<b>Suggested continuous Evaluation Methods –</b> Continuous Internal Evaluation shall be of 40% in two Steps in a Semester , C1 (After 45 Days) & C2 (After 90 Days) respectively. Marks of Each Internal Assessment will be distributed as under ; Assignment/Practical/Projects – 05 Marks Internal Class Test – 10 Marks Attendance/Behavior – 05 Marks	

<b>Program: B.Com. (Honours/Honours with Research)</b>		<b>Year: B.Com. 4<sup>th</sup> Year</b>	<b>Semester: VIII<sup>th</sup></b>
<b>Pedagogy:</b>			
<b>Course Code:</b> COM-23124A/ COM-23124B		<b>Course/Paper Title:</b> Dissertation/Research Project & Viva voice [For Hons. with Research Students]	
Course Outcomes: After completing this course, the students will be able to -			
CO 1: acquire Research Skills and awareness about Methodology			
CO 2: develop critical thinking skills for evaluating existing literature and research gaps.			
CO 3: develop Communication Skills, Analytical and Problem-Solving abilities.			
CO 4: develop Project Management and will be able to contribute to existing knowledge			
CO 5: Collaborate in Interdisciplinary Skills.			
<b>Credit: 0+0+12</b>		<b>Paper: Compulsory</b>	
Max. Marks : 100		Minimum Pass Marks : 35	
Total Number of Lectures (Lecture – Tutorials – Practical): 0+0+360			
<b>Units:</b>	<b>Topics:</b>		<b>No. of Lectures</b>
I	Dissertation/ Research Project & Viva Voice (Hons with Research)  Or Field Visit/ Educational Tour Visit based Viva Voice (Hons.)		360
<u>Suggested continuous Evaluation Methods –</u> Continuous Internal Evaluation shall be of 40% in two Steps in a Semester , C1 (After 45 Days) & C2 (After 90 Days) respectively. Marks of Each Internal Assesment will be distributed as under ; Assignment/Practical/Projects – 05 Marks Internal Class Test – 10 Marks Attendance/Behavior – 05 Marks			

**Completion of the Programme: Bachelor Degree with Honours/Honours with Research** in Major Discipline at the Successful Completion of the Fourth Year (Eight Semesters) of the multidisciplinary Four-year Undergraduate Programme. [NHEQF LEVEL 6.0]

**Total Credit= 160**