



ख़्वाजा मुईनुद्दीन चिश्ती भाषा विश्वविद्यालय, लखनऊ, उत्तर प्रदेश (भारत)
Khwaja Moinuddin Chishti Language University, Lucknow, U.P. (India)

U.P. STATE GOVERNMENT UNIVERSITY,
(Recognised Under Section 2(f) & 12(B) of the UGC Act, 1956 & B.Tech. Approved by (AICTE))

Department of Commerce

B.Com. (Hons.) Syllabus under NEP-2020

KHWAJA MOINUDDIN CHISHTI LANGUAGE UNIVERSITY, LUCKNOW
SITAPUR – HARDOI BYPASS, IIM ROAD, LUCKNOW



DEPARTMENT OF COMMERCE

ORDINANCES

(W.E.F. ACADEMIC YEAR 2021-22)

COMMON MINIMUM SYLLABUS
FOR
UNDERGRADUATE COMMERCE
(B.COM.)
AND
B.COM. (HONOURS)

UNDER THE BOARD OF STUDIES HELD ON 9TH AUGUST, 2022

BOS CHAIMAN
PROF. EHTESHAM AHMAD

UNDER THE GUIDENCE & DIRECTION OF NATIONAL EDUCATION POLICY-2020

FROM THE
DEPARTMENT OF HIGHER EDUCATION U.P. GOVT. LUCKNOW



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Ordinance -2021

B.Com. (Hons.) (Under the Guidelines of NEP-2020)

From the Session 2021-22

1. Applicability:

The ordinance shall be applicable to three/four years (Six/eight Semester), undergraduate degree programme at the Khwaja Moinuddin Chishti Language University w.e.f. Academic Session 2021-22.

2. Definition of Key Terms:

- (i) **Choice Based Credit System:** The CBCS provides an opportunity for the students to choose courses from the prescribed courses comprising Major, Minor/- Elective/Vocational Skill Development (SDC)/ Co-Curricular/ Inter/Intra Faculty & Discipline Specific Electives courses.
- (ii) **Academic Programme** means an entire course of study comprising its programme structure, course details, evaluation schemes etc. designed to be taught and evaluated in a teaching Department/Centre or jointly under more than one such Departments/ Centers;
- (iii) **Credit** means the value assigned to a course which indicates the level of instruction; **One-hour lecture per week equals 1 Credit, 2 hours practical class per week equals 1 credit.** Credit for a practical could be proposed as part of a course or as a separate practical course.
- (iv) **'SGPA'** means Semester Grade Point Average calculated for individual semester.
- (v) **'CGPA'** is Cumulative Grade Point Average calculated for all courses completed by the candidates at any point of time. CGPA may be calculated each year for both the semesters clubbed together, if University Ordinances provides for.
- (vi) **'Grand CGPA'** is calculated in the last year of the course by clubbing together the SGPA of all the semesters or CGPA of the three years. Grand CGPA is being given in transcript form. For the benefit of the candidates, a formula for conversion of Grand CGPA into %age marks as given in the transcript.
- (vii) **'Grade Point'** is a numerical value allotted to each letter grade.
- (viii) **'Grade Card'** will be given to all students upon completion of academic work of any semester of a programme and will display the course details (code, title, number of credits) grade obtained in each course and SGPA/CGPA.
- (ix) **'Letter Grade'** it is an index of the programme leading to award of a degree, diploma or certificate.



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- (x) **‘Transcript’** will be given to all students upon completion of academic work of all the semesters of a programme and will display the course details (code, title, number of credits) and grade obtained in each course, and CGPA, if university provides.

3. Types of Courses:

- (i) **Course** means a segment of a subject that is part of an Academic Programme;
- (ii) **Programme Structure** means a list of courses (Major, Major & Minor Electives, Co-Curricular and Industrial Training etc.) that makes up an Academic Programme, specifying the Syllabus, Credits, hours of teaching, evaluation and examination schemes, minimum number of credits required for successful completion of the programme etc. prepared in conformity to University Rules, eligibility criteria for admission;

(iii) **Main (Major) Subject and Minor Electives Paper**

- a) The student has to choose a faculty (Arts, Science, Commerce etc.) at the time of admission and after that he has to choose two main (major) subjects of that faculty.
- b) The faculty will be called the student's own faculty, which he can study for three years (1st to 6th semester).
- c) The student can choose the third major (major) subject from any faculty (including his own faculty).
- d) The student can change the main subjects or change their order in the second / third year.
- e) The student will have the facility to change the subject according to the rules based on the availability of subjects in the university/colleges, but it can change the subject only after one year and not after one semester.
- f) Minor Elective Course Paper will be any subject (4/5/6 credits) and not the full subject.
- g) Minor Elective Paper will be taken by the student from any Faculty (Own Faculty or Other Faculty). No pre-requisite will be required for this.
- h) To ensure multi-disciplinarily, all the students have to choose a fourth subject (other than the three major subjects chosen by them) as minor elective.
- i) The third main (major) subject and the minor elective paper were selected by the student in this way that at least one of these must necessarily be a faculty other than its own (Other Faculty).



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- j) Minor elective paper at the postgraduate level will have to be selected from other faculties.
- k) It will be mandatory for the students to take a minor elective subject (one minor paper/per year) in the first, second year (undergraduate) and fourth year (post-graduation). The university/college may allot the minor subject paper on the basis of available seats. Minor / Elective paper will not be compulsory in 3rd 5th and 6th year.
- l) Students can choose the available minor elective paper in even or odd semesters at their convenience.
- m) Minor elective paper will be selected from the subjects taught in the institute. The classes for the selected minor paper will be held at the same time as the classes of the same course conducted in the Faculty and his/her examination will also be held at the same time.

(IV) Vocational/Skill Development Courses

Every student at the undergraduate level will be required to undertake a skill development course of 3 credits in each semester of the first two years (four semesters) (four courses totaling 3x4 12 credits).

(V) Co-Curricular Courses

- a) It will be mandatory for every graduate student to do one co-course in each semester of three years (six semesters)..
- b) The student has to pass all these co-courses with 40 percent marks. Grades will be marked on the grade sheet of the student based on their marks, but they will be given C.G.P.A. % will not be included in the calculation.

(VI) Research Project

- a) Graduation / Post Graduation / PGDR level, every semester (fifth to eleventh semester). The student will have to do a small research project in the third year and a major research project in the fourth and fifth year. The nature of the research project in PGDR will be decided by the University in its pre-Ph.D. course work.
- b) A research project related to one of the two main subjects of the third year chosen by the student and the main subject of the fourth, fifth, sixth year will have to be done. This research project can be interdisciplinary also. This research project can also be in the form of industrial training / internship / survey work etc.
- c) The research project will be done under the direction of one teacher supervisor; another supervisor can be taken from any industry/company/technical institute/research institute.



- d) At the end of the year, the student will submit a joint report of the research project done in both the semesters, which will be evaluated by the supervisor and the supervisor at the end of the year. To be done jointly, out of 100 marks by an external examiner nominated by the University.
- e) Grades will be awarded for research project in the grade sheet of graduation and PGDR, but it will not be included in the calculation of CGPA.
- f) Undergraduate (including research) and postgraduate students will be required to undertake a four-credit research project in each semester. The grades will be marked based on the project Majors and it will also be included in the calculation of CGPA.

4. Credit and Credit Determination

- a) One credit paper of theory will carry one hour/week of teaching assignments, 15 weeks of teaching assignments in 15 weeks of the semester.
- b) One credit paper of Practical / Internship / Field Work etc. will consist of two hours / per week teaching assignments i.e. 30 hours of practical / internship / field work etc. in 15 weeks of a semester. In computing the workload of the teacher, the workload of one hour of theory will be equal to the workload of two hours of practical / internship / field work etc.
- c) All credit related work will be done through "State Level Academic Bank of Credit", the guidelines of which will be issued separately.
- d) A student can obtain a one-year certificate with a minimum of 46 credits, a two-year diploma with a minimum of 92 credits, and a three-year bachelor's degree with a minimum of 132 credits. Beyond this, students can pursue a four-year bachelor's (including research) degree with a minimum of 184 credits, a master's degree with a minimum of 232 credits, and a PGDR with a minimum of 248 credits. Once the credits are used, the student will not be able to use the credits for those papers again. For example, if a student obtains a certificate after one year using 46 credits, then his credits will be treated as expenses. If he wants to take Diploma after some years, he will either surrender his original certificate to the University and re-credit 45 credits to the account or re-credit new 46 credits and on the basis of which the second year {actual third year can earn 92 (46+46)} credits and can take diploma. Similar arrangement will be there for the coming years also. If the student studies continuously and does not take certificate/diploma, then he can take the degree on the basis of 132 credits.
- e) If an eligible student (fast learner) obtains the required credits for the degree in lesser time, then there will be a facility of gap on obtaining minimum credits, but the degree will be granted only after three years. During the interval he will be free to do any work.
- f) Earned credits will be considered in the category of certificate in case of change



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of faculty or subject in second year and not in the category of diploma, because in order to obtain a diploma, he/she must obtain the necessary credits in the same subject.

- g) If a student, does not Major 60% of the total credits (112 of 60% means 67 credits) in the three main subjects of a faculty then S/He will be given a degree of liberal education and he/she can join post graduate in the subject in which there is no prerequisite need of a specific subject.
- h) If any eligible student re-credits his/her credit by taking certificate/diploma and he/she fails in the next examination, he/she can get the certificate/diploma again by using the credits re-credited.

5. Attendance and Credit Determination

- a) It will be necessary to take the examination for credit validation. Credits will be incomplete without the examination.
- b) In order to take the examination, 75 percent attendance will be mandatory as per the earlier rules.
- c) If a student qualifies for the examination on the basis of attendance in the class but is unable to take the examination due to any reason, he/she can take the qualifying examination at a later date. There is no need to take classes again.

6. MOOCs:

The students will have freedom to choose a similar course of 4/5//6 credits out of the MOOCs portal of UGC, in place of the Courses offered in the semesters. MOOC courses may be opted depending upon the availability on the government approved portal.

7. Teaching:

The faculty members of the Department are primarily responsible for organizing lecture work for B.Com. The instructions related to tutorials are provided by the respective registering units under the overall guidance of the Department. Faculty from some other Departments is also associated with lecture and tutorial work in the Department.

8. Eligibility for Admissions:

The admission to students is offered through direct admission mode on the bases of merit list prepared by the university. In case of entrance test, merit for admission will be prepared on the basis of test result. Candidates with 10+2 with Commerce/Science (Mathematics)/Vocational courses with Commerce subjects and 10+2 with Humanities (Economics) are eligible to get admission.



9. Reservations/Relaxations

The eligibility condition and number of seats under various Reserved Categories shall be as per the proportionate reservation as provided under Uttar Pradesh state Govt. Rules.

10. Fees:

The fee charged from the students of graduate degree programme shall be as approved by the University.

11. Course Structure:

The course structure of the undergraduate degree programme shall be as under:

- All six semester shall have a weightage of 132/140/ credits.
- Detailed course structure in forthcoming pages.

12. Assessment of Students' Performance and Scheme of Examinations:

1. English and Hindi shall be the medium of instruction and examination.
2. Examinations shall be conducted at the end of each Semester as per the Academic Calendar notified by the University.
3. The system of evaluation shall be as follows:
 - (a) Each paper will carry 100 marks, of which 25 marks shall be reserved for internal assessment based on a combination of tutorials, classroom participation, project work, seminar, term papers, tests, and attendance. The weightage given to each of these components in a combination shall be decided and announced at the beginning of the semester by the Department in consultation with the teachers.
 - (b) The remaining 75 marks in each paper shall be awarded on the basis of a written examination at the end of each semester. The duration of written examination for each paper shall be three hours. Examinations for courses shall be conducted in the respective odd and even Semesters as per the Scheme of Examinations. Regular as well as ex-students shall be permitted to appear/reappear/improve in courses of Odd Semesters only at the end of Odd Semester and courses of Even Semesters only at the end of Even Semesters.

13. Pass Percentage & Promotion Criteria:

- a) The minimum marks required to pass any paper in a semester shall be 40% in each paper, separately in internals and end-semester examination, 40% in aggregate of a semester.
- b) The general rules/guidelines of the examination of University Ordinance shall be applicable.
- c) However, a candidate who has secured the minimum marks to pass in each paper but has not secured the minimum marks to pass in aggregate may reappear in



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any of the paper/s of his choice in the concerned semester in order to be able to secure the minimum marks prescribed to pass the semester in aggregate.

14. Guidelines for the Award of Internal Assessment Marks:

Following are the guidelines for the award of Internal Assessment marks to the students admitted to B. Com Semester-based Course Scheme:

Award of Internal Assessment Marks for Major, skill Enhancement and Discipline Specific Elective are given in each paper.

15. Conversion of Marks into Grades:

For the ease of evaluation, assessment/evaluation of each course of a semester will be held for maximum marks of 100 irrespective of number of credits allotted to the course (30 for internal assessment and 70 for end semester examination). The marks will be converted to grades as per the following table:

Grade Point	Grade	Range of Marks	Numeric value of grade
10	O (outstanding)	$90 \leq M \leq 100$	10
9	A+ (Excellent)	$80 \leq M < 90$	9
8	A (Very Good)	$70 \leq M < 80$	8
7	B+ (Good)	$60 \leq M < 70$	7
6	B (Above Average)	$50 \leq M < 60$	6
5	C (Average)	$45 \leq M < 50$	5
4	P (Pass)	$40 \leq M < 45$	4
0	F (Fail)	$0 \leq M < 40$	0
0	Ab (Absent)	--	0

16. SGPA Calculation:

It is the weighted average of the grade points of all courses during the semester. After the successful completion of a semester, Semester Grade Point Average (SGPA) of a student in that semester is calculated using the formula given below:

$$SGPA = (P_1 + P_2 + \dots + P_n) / (Cr_1 + Cr_2 + \dots + Cr_n)$$

17. CGPA Calculation:

The Cumulative Grade Point Average (CGPA) of a student is calculated at the end of a programme. For the computation of CGPA, only the best performed courses with maximum credit points (P) alone shall be taken subject to the minimum credits requirements. The CGPA of a student determines the overall academic level of the student in a programme and is the criterion for ranking the students. CGPA can be calculated by the following formula:



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$$CGPA = \frac{[(SGPA)_1 S_1 + (SGPA)_2 + \dots + (SGPA)_n S_n]}{[S_1 + S_2 + \dots + S_n]}$$

18. Conversion of CGPA to equivalent Marks:

As and when required, the following formula may be used for converting CGPA into Percentage of Marks:

$$\{\text{Percentage of Marks} = (CGPA - 0.5) \times 10\}$$

19. Division of Degree into Classes:

Graduate degree to be classified will be based on CGPA obtained into various classes as notified into Examination Policy.



Programme Outcomes

The career options for students pursuing B.Com. Programme is vast and candidates will always have interesting profiles to work at if they play to their strengths. While many B.Com. Graduates may choose the much tried and tested path of CA, CS, CMA and other related fields of study, one has ample opportunity to choose an out-of-the-box career option, as one in travel and hospitality, media and telecommunications depending on the path and degree one chooses.

Programme Specific Outcomes

Earning a graduate degree of commerce (B.Com.) is evidence of persistence, determination, intellectual prowess, and the ability to handle challenging environments all of which are sought-after qualities for individuals filling manager and director positions. An employee who has demonstrated success in a long-term situation that requires stamina, discipline, leadership, and the ability to work well with others is going to be in line for growth opportunities within his or her organization. B.Com. graduate after completion of course can choose to work in job profile option available to them depending on their caliber and interest area such as Accountant, Auditor, Consultant, Company Secretary, Business Analyst, Finance Officer, Sales Analyst, Junior Analyst, Tax Accountant, Stock Broker, Economist, and Business Development Trainee and so on to explore.



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Semester-I

Course 4 years B.Com. & Type of paper.	Subject Code	Title of the paper	Max Marks			Credits Allotted			Teaching Hours per week	Cumulative Minimum Credits Required for the Award of Certificate/ Diploma / Degree
			Int.	Ex	Total	Lecture	Tut.	Total		
Major-1 (Own faculty)		Business Organization	30	70	100	5	1	6	6	
Major-2 (Own faculty)		Business Statistics	30	70	100	5	1	6	6	
Major-3 Any/Own Faculty)		Any one of the following	30	70	100	5	1	6	6	
		1. Business Communication								
		2. Introduction to Computer Application								
Minor/Generic Elective-1 (Other Faculty)		Any one of the following	30	70	100	3	1	4	4	
		1. Investing in Stock Markets								
		2. Entrepreneurship								
Vocational (SEC)		Any one of the following	30	70	100	3	-	3	3	
		1. collective Bargaining & Negotiation Skills								
		2. Micro Economics								
Co-Curricular (AECC)		Food Nutrition and Hygiene	30	70	(100)	2 Qualifying	-	No Credit	2	
Total					500			25	27	

Semester-II

Course 3/ 4 years B.Com. & Type of courses	Sub. Code	Title of the paper	Max Marks			Credits Allotted			Teaching Hours per week	After Completion of second Semester Certificate in Commerce will be conferred to
			Int.	Ex.	Total	Lecture	Tut.	Total		
Major-4 (Own faculty)		Business Management	30	70	100	5	1	6	6	
Major-5 (Own faculty)		(i) Financial Accounting (4 Credits Theory)	30	70	100	3	1	4	6	
		(ii) Computerized Accounting (2 Credits Practical 20 labs)	--	--	50 (P)	2	-	2		



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										the candidate Scoring a minimum of (46) Credits
Major-6 Any/Own faculty)		Any one of the following	30	70	100	5	1	6	6	
		1.Essentials of E-Commerce								
		2.Business Economics								
Minor/Generic Elective-2 (other Faculty)		Any one of the following	30	70	100	3	1	4	4	
		1.New Venture Planning								
		2. E-Commerce								
Vocational (SEC)		Any one of the following	30	70	100	3	-	3	3	
		1.Cyber Crimes & Law								
		2.Training & Development								
Co-Curricular (AECC)		First Aid and Health	30	70	(100)	2 Qualifying	-	No Credit	2	
Total					550			25	27	50 Credits (Annual)

Sem-III

Course 3/ 4 years B.Com. & types of courses.	Sub. Code	Title of the paper	Max Marks			Credits Allotted			Teachi ng Hours per week
			Int.	Ex	Total	Lecture	Tut.	Total	
		Title of the paper							
Major-7 (own faculty)		Company Law	30	70	100	5	1	6	6
Major-8 (own faculty)		Cost Accounting	30	70	100	5	1	6	6
Major-9 Any/Own Faculty)		Any one of the following	30	70	100	5	1	6	6
		1.Business Regularity Framework 2.Inventory Management							
Minor/Generic Elective-2 (other Faculty)		Any one of the following	30	70	100	3	1	4	4
		1. Insurance and Risk Management 2. Economics of Regulation of Domestic and Foreign Exchange Market							
Vocational (SEC)		Any one of the following	30	70	100	3	-	3	3
		1. Leadership & Team Development 2.Personal Finance & Planning							
Co-Curricular (AECC)		Human Values and Environmental Studies	30	70	(100)	2 Qualifying	-	No Credit	2
Total					500			25	27



Sem-IV

Course 3/ 4 years B.Com. & type of courses.	Sub. Code	Title of the paper	Max Marks			Credits Allotted			Teaching Hours per week	
			Int	Ex	Total	Lecture	Tut.	Total		
Major-10 (own faculty)		Income Tax law & accounts	30	70	100	5	1	6	6	After Completion of fourth Semester Diploma in Commerce will be conferred to the candidate scoring a minimum of (92) Credits
Major-11 (own faculty)		Fundamentals of Marketing (4)	30	70	100	3	1	4	6	
		Digital Marketing (2) P			50	2	-	2		
Major-12 Any/Own		Any one of the following	30	70	100	5	1	6	6	
		1. Fundamentals of Entrepreneurship								
		2. Tourism & Travel management								
Minor/Generic Elective-2 (other Faculty)		Any one of the following 1. Project Management 2. Indian Economy- Performance & Policies	30	70	100	3	1	4	4	
Vocational (SEC)		Any one of the following	30	70	100	3	-	3	3	
		1. E-filing of Returns								
		2. Project Management and Techniques								
Co-Curricular (AECC)		Physical Education and Yoga	30	70	(100)	2 Qualifying	-	No Credit	2	
Total					550			25	27	50 Credits (Annual)

Sem-V

Course 3/ 4 years B.Com. & Type of courses.	Sub. Code	Title of the paper	Max Marks			Credits Allotted			Teaching Hours per week	
			Int.	Ex	Total	Lecture	Tut.	Total		
Major-13 (own faculty)		Corporate Accounting	30	70	100	4	1	5	5	
Major-14 (own faculty)		Goods & Services Tax	30	70	100	4	1	5	5	
		Choose any two from the following								



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Major-15 &16 (own faculty) Optional	1. Business Finance 2. Principles & Practice of Taxation 3. Monetary Theory and & Banking in India	30 + 30	70 + 70	100 + 100	4 + 4	1 + 1	5 + 5	5 + 5	
Major Paper for Honors only	Business Mathematics	30	70	100	4	1	5	5	
Industrial Tour/Training	Project	30	70	100	-	-	6		30 days Training or Survey where economic activities are awarded
Co-Curricular (AECC)	Analytic Ability and Digital Awareness	30	70	(100)	2	-	No Credit	2	
Total				500/ 600			26 / 31	27	

Sem-VI

Course 3/ 4 years B.Com. & Type of paper.	Sub. Code	Title of the paper	Max Marks			Credits Allotted			Teachi ng Hours per week	
			Int.	Ex	Total	Lecture	Tut.	Total		
		Title of the paper								
Major-17 (own faculty)		Accounting for Managers	30	70	100	4	1	5	5	After Comple tion of sixth Semest er Degree in Comm erce will be conferr ed to the candida te Scoring a minimu m of (132) Credits
Major-18 (own faculty)		Auditing	30	70	100	4	1	5	5	
Comprehensive Viva		Comprehensive Viva			100			5	-	
Major-19 &20 (own faculty) Optional		Choose any two of the following								
		1. Financial Institution & Markets	30	70	100	4	1	5	5	
		2. Human Resource Management 3. Business Ethics & Corporate Governance	+ 30	+ 70	+ 100	+ 4	+ 1	+ 5	+ 5	
Major Paper for Honors only		Financial Analysis and Reporting	30	70	100	4	1	5	5	
Co-Curricular (AECC)		Communication Skills and Personality Development	30	70	(100)		-	No Credit	2	
Total					500/ 600			30	25 / 30	



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			3100/ 3200			151		
Grand Total for three years Graduate B.Com.(Hons.)						161		

Note: (i) For B.Com (Pass Programme) (NEP) there are 151 credits.

(ii) For B.Com (Hons. Programme) (Under the Guidelines of NEP) there are 161 credits.

Sem-VII (Proposed)

Course 3/ 4 years B.Com. & Type of paper.	Sub. Code	Title of the paper	Max Marks	Credits Allotted	Teaching Hours per week	
Theory			100	5		
Theory			100	5		
Theory			100	5		
Minor/Generic Elective- (other Faculty)			100	4		
Project			100	4		
Total				28		

Sem-VIII (Proposed)

Course 3/ 4 years B.Com. & Type of paper.	Sub. Code	Title of the paper	Max Marks	Credits Allotted	Teaching Hours per week	
Theory			100	5		B.Com . with Research Minimum 192 Credits
Theory			100	5		
Theory			100	5		
Minor/Generic Elective- (other Faculty)			100	4		
Project			100	4		
Total				28		

Sem-IX (Proposed)

Course 3/ 4/5years B.Com. & Type of paper.	Sub. Code	Title of the paper	Max Marks	Credits Allotted	Teaching Hours per week	
Theory			100	5		
Theory			100	5		
Theory			100	5		
Project			100	4		
Inter-Faculty				5		



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Total						
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Sem-X (Proposed)

Course 3/ 4/5 years B.Com. & Type of paper.	Sub. Code	Title of the paper	Max Marks	Credits Allotted	Teaching Hours per week	
Theory			100	5		M.Com. Minimum 232 Credits
Theory			100	5		
Theory			100	5		
Project			100	4		
Intra-Faculty				5		
Total						

Sem-XI (Proposed)

Course 3/4/5 years B.Com. & Type of paper.	Sub. Code	Title of the paper	Max Marks	Credits Allotted	Teaching Hours per week	PGDR in Commerce Subject Minimum 248 Credits
Research Methodology				16		
Total						

Sem-XII to XVI Ph.D. Thesis (Proposed)

Course 3/ 4/5 years B.Com. & Type of paper.	Sub. Code	Title of the paper	Max Marks	Credits Allotted	Teaching Hours per week	Ph.D. in Commerce
Total						



Semester-wise Syllabus of the Papers in UG Commerce

(B.Com.)

Year	Sem.	Course Code	Paper Title	Page no.
1	I	Core-1	Business Organization	22
		Core-2	Business Statistics	24
		Core-3 Any/Own Faculty	Any One of the following	
			Business Communication	25
			Introduction to Computer Application	26
		Minor/Generic Elective-I (other faculty)	Investing in Stock Markets	63
		Vocational (SEC)	Collective Bargaining & Negotiation Skills	72
1	II	Core-4	Business Management	27
		Core-5	Financial Accounting+ Computerized Accounting	29
		Core-6 Any/Own Faculty	Any one of the following	
			1.Essentials of E-Commerce 2.Business Economics	31 32
		Minor/Generic Elective-2 (other Faculty)	1.New Venture Planning	65
		Vocational (SEC)	Any one of the following	
1.Cyber Crimes & Law 2.Training & Development	73 74			
2	III	Core-7	Company Law	34
		Core-8	Cost Accounting	35
		Core-9 Any/Own Faculty	Any one of the following	
			1. Business Regulatory Framework 2. Inventory Management	36 37
		Minor/Generic Elective-2 (other Faculty)	1. Project Management 2. Insurance and Risk Management	67 68
			Vocational (SEC)	1. Leadership & Team Development 2.Personal Finance & Planning
2	IV	Core-10	Income Tax Law and Accounts	39
		Core-11	Fundamentals of Marketing + Digital Marketing	40
		Core-12 Any/Own Faculty	Any one of the following	
			1.Fundamentals of Entrepreneurship 2.Tourism & Travel management	43 45
		Minor/Generic Elective-2 (other Faculty)	Human Resource Management	69
		Vocational (SEC)	E-filing of Returns Project Management & Techniques	78 80
3	V		Core-13	Corporate Accounting
		Core-14	Goods and Services Tax	47
		Core-15, 16 & 17	Choose any two from the following (Three for Hons) 1.Business Finance	49



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			2. Principles & Practices of Taxation	50
			3. Monetary Theory & Banking in India	51
			4. Business Mathematics (Compulsory for Hons)	52
		Industrial Tour/Training	Project	
3		Core-18	Accounting for Managers	54
		Core-19	Auditing	56
	VI	Core 20,21 &22	Choose any two of the following (Three for Hons)	
			1.Human Resource Management	57
			2. Financial Institutions & Markets	58
			3. Business Ethics & Corporate Governance	60
			4. Financial Analysis & Reporting (Compulsory for Hons)	61

CORE COURSE

(B.Com. Hons.)

Se m.	Course Code	Paper Title	Page no.
I	Core-1	Business Organization	22
	Core-2	Business Statistics	24
	Core-3 Any/Own Faculty	Any One of the following	
		Business Communication	25
		Introduction to Computer Application	26
II	Core-4	Business Management	27
	Core-5	Financial Accounting+ Computerized Accounting	29
	Core-6 Any/Own Faculty	Any one of the following	
1.Essentials of E-Commerce 2.Business Economics		31 32	
III	Core-7	Company Law	34
	Core-8	Cost Accounting	35
	Core-9 Any/Own Faculty	Any one of the following	
		1. Business Regulatory Framework 2. Inventory Management	36 37
IV	Core-10	Income Tax Law and Accounts	39
	Core-11	Fundamentals of Marketing + Digital Marketing	40
	Core-12 Any/Own Faculty	Any one of the following	
		1.Fundamentals of Entrepreneurship 2.Tourism & Travel management	43 45
V	Core-13	Corporate Accounting	46
	Core-14	Goods and Services Tax	47



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	Core-15, 16 & 17	Choose any two from the following (Three for Hons) 1. Business Finance 2. Principles & Practices of Taxation 3. Monetary Theory & Banking in India 4. Business Mathematics (Compulsory for Hons)	49 50 51 52
	Core-18	Accounting for Managers	54
	Core-19	Auditing	56
	Core 20,21 & 22	Choose any two of the following (Three for Hons) 1. Human Resource Management 2. Financial Institutions & Markets 3. Business Ethics & Corporate Governance 4. Financial Analysis & Reporting (Compulsory for Hons)	57 58 60 61
VI			



B.Com. (Hons.): Semester -I		
Paper BCCC 1.1: Business Organization		
Duration: 3 Hrs.	Marks: 100 (30+70)	Credit:6
Course Learning outcomes: After completing this course a student will have: <ul style="list-style-type: none">• Ability to understand the concept of Business Organization along with the basic laws and norms of Business Organization.• Ability to understand the terminologies associated with the field of Business Organization along with their relevance.• Ability to identify the appropriate types and functioning of Business Organization for solving different problems.• Ability to apply basic Business Organization principles to solve business and industry related problems.• Ability to understand the concept of Sole Proprietorship, Partnership and Joint Stock Company etc.		
I	Business: Concept, Meaning, Features, Stages of development of business and importance of business. Classification of Business Activities. Meaning, Characteristics, Importance and Objectives of Business Organization, Evolution of Business Organization. Difference between Industry and Commerce and Business and Profession, Modern Business and their Characteristics.	22
II	Promotion of Business: Considerations in Establishing New Business. Qualities of a Successful Businessman. Forms of Business Organization: Sole Proprietorship, Partnership, Joint Stock Companies & Co-operatives and their Characteristics, relative merits and demerits, Difference between Private and Public Company, Concept of One Person Company.	23
III	Plant Location: Concept, Meaning, Importance, Factors Affecting Plant Location. Alfred Weber's and Sargent Florence's Theories of Location. Plant Layout –: Meaning, Objectives, Importance, Types and Principles of Layout. Factors Affecting Layout. Size of Business Unit–: Criteria for Measuring the Size and Factors Affecting the Size. Optimum Size and factors determining the Optimum Size.	25
IV	Business Combination: Meaning, Characteristics, Objectives, Causes, Forms and Kinds of Business Combination. Rationalisation: Meaning, Characteristics, Objectives, Principles, Merits and demerits, Difference between Rationalisation and Nationalization.	20
Suggested Readings: <ol style="list-style-type: none">1. Gupta, C.B., "Business Organization", Mayur Publication, (2014).2. Singh, B.P., Chhabra, T.N., "An Introduction to Business Organization & Management", Kitab Mahal, (2014).3. Sherlekar, S.A. & Sherlekar, V.S, "Modern Business Organization &		



ख्वाजा मुईनुद्दीन चिश्ती भाषा विश्वविद्यालय, लखनऊ, उत्तर प्रदेश (भारत)

Khwaja Moinuddin Chishti Language University, Lucknow, U.P. (India)

U.P. STATE GOVERNMENT UNIVERSITY.

(Recognised Under Section 2(f) & 12(B) of the UGC Act, 1956 & B.Tech. Approved by (AICTE)

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B.Com. (Hons.) Syllabus under NEP-2020

Management Systems Approach Mumbai”, Himalaya Publishing House, (2000).

4. Bhusan Y. K., “Business Organization”, Sultan Chand & Sons.

5. Prakash, Jagdish, “Business Organistaton and Management”, Kitab MahalPublishers (Hindi and English)

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



B.Com. (Hons.): Semester -I		
Paper BCCC 1.2: Business Statistics		
Duration: 3 Hrs.	Marks: 100 (30+70)	Credit-6
Unit	Topics	No. of Lectures
I	Unit -I: Indian Statistics: Meaning, About father of Indian Statistics (Prof. Prasanta Chandra Mahalanobis). Introduction to Statistics: Meaning, Scope, Importance and Limitation, Statistical Investigation- Planning and organization, Statistical units, Methods of Investigation, Census and Sampling. Collection of Data- Primary and Secondary Data, Editing of Data Classification of data, Frequency Distribution and Statistical Series, Tabulation of Data Diagrammatical and Graphical Presentation of Data.	20
II	Measures of Central Tendency – Mean, Median, Mode, Geometric and Harmonic Mean; Dispersion – Range, Quartile, Percentile, Quartile Deviation, Mean Deviation, Standard Deviation and its Co- efficient, Co- efficient of Variation and Variance, Test of Skewness and Dispersion, Its Importance, Co-efficient of Skewness.	25
III	Correlation- Meaning, application, types and degree of correlation, Methods- Scatter Diagram, Karl Pearson's Coefficient of Correlation, Spearman's Rank Coefficient of Correlation.	25
IV	Index Number: - Meaning, Types and Uses, Methods of constructing Price Index Number, Fixed – Base Method, Chain-Base Method, Base conversion, Base shifting deflating and splicing. Consumer Price Index Number, Fisher's Ideal Index Number, Reversibility Test- Time and Factor; Analysis of Time Series: -Meaning, Importance and Components of a Time Series. Decomposition of Time Series: - Moving Average Method and Method of Least square.	20
Suggested Readings: 1. Heinz, Kohler: Statistics for Business & Economics, Harper Collins; 2. Gupta, S.C. Fundamental of Statistics, Himalaya Publication. 3. Sharma J.K., Business Statistics, Pearson Education. 4. Gupta S.P. & Gupta Archana, Elementary Statistics, (English and Hindi) Sultan Chand & Sons, New Delhi. Note: Latest edition of the text books should be used.		



B.Com. (Hons.): Semester -I		
Paper BCH 1.3 (a): Business Communication		
Duration: 3 Hrs.	Marks: 100 (30+70)	Credit:6
Course Learning outcomes: To acquire skills in reading, writing, comprehension and communication, and also to use electronic media for business communication.		
Unit	Topics	No. of Lectures
I	Introduction: Process and Importance of Communication, Types of Communication (verbal & Nonverbal), Different forms of Communication. Barriers to Communication: Linguistic Barriers, Psychological Barriers, Interpersonal Barriers, Cultural Barriers, Physical Barriers, Organizational Barriers. Role, effects and advantages of technology in Business Communication like email, text messaging, instant messaging and modern techniques like video conferencing, social networking. Strategic importance of e-communication.	22
II	NON-Verbal Aspects of Communicating: Body Language, Kinesics, Proxemics, Paralanguage. Effective Listening: Principles of Effective listening, Factors affecting listening exercises, Oral, Written and video sessions Interviewing skills: Appearing in interviews, Writing resume and letter of application. Modern forms of communicating: E-Mail, Video Conferencing etc.	21
III	Business language and presentation Importance of Business language, Vocabulary Words often confused Words often misspelt, Common errors in English. Oral Presentation Importance, Characteristics, Presentation Plan, Power point presentation, Visual aids. Writing skills: Planning business messages, Rewriting and editing, The first draft and Reconstructing the final draft. Office Correspondence: Official Letter, Semi Official Letter and Memorandum.	31
IV	Report Writing: Identify the types of reports, define the basic format of a report, identify the steps of report writing, write a report meeting the format requirements, determine the process of writing a report, importance of including visuals such as tables, diagrams and charts in writing report, apply citation rules (APA style documentation) in reports.	16
Suggested Readings: 1. Lesikar, R.V. & Flatley, M.E.; Basic Business Communication Skills for Empowering the Internet Generation, Tata McGraw Hill Publishing Company Ltd. New Delhi. 2. Bovee, and Thill, Business Communication Today, Pearson Education 3. Shirley, Taylor, Communication for Business, Pearson Education 4. Locker and Kaczmarek, Business Communication: Building Critical Skills, TMH 5. Misra, A.K., Business Communication (Hindi), Sahitya Bhawan Publications Agra. Note- Latest edition of the text books should be used.		



B.Com. (Hons.): Semester -I		
Paper BCCC 1.3 (b) Introduction to Computer Application		
Duration: 3 Hrs.	Marks: 100 (30+70)	Credit:6
Course Learning outcomes: The objective of this course is to provide basic knowledge of computer, DBMS, data base language and word processing.		
Unit	Topics	No. of Lectures
I	Computer: An Introduction- Computer in Business, Elements of Computer System Set-up; Indian computing Environment, components of a computer system, Generations of computer and computer languages; Software PC- Software packages-An introduction, Disk Operating system and windows: Number systems and codes.	22
II	Relevance of Data Base Management Systems and Interpretations of Applications; DBMS system Network, Hierarchical and relational database, application of DBMS systems.	21
III	Data Base Language, dbase package, Basics of data processing; Data Hierarchy and Data file structure, Data files organizations; Master and Transaction file. Programme development cycle, Management of data, processing systems in Business organization.	25
IV	Word processing: Meaning and role of word processing in creating of document, Editing, formatting and printing document using tools such as spelling checks, Data Communication Networking- LAN & WANS.	22
Suggested Readings: <ol style="list-style-type: none">1. Gill, N. S, "Handbook of Computer Fundamentals", Khanna Publishing House, Delhi2. Shrivastava "Fundamental of Computer & Information Systems" (Wiley Dreamtech)3. Leon A and Leon M., "Introduction to Computers" (Vikas, 1st Edition).4. R.S. Salaria, "Computer Fundamentals", Khanna Publishing House, Delhi.5. Norton P., "Introduction to Computers", (TATA McGraw Hill)6. Leon "Fundamentals of Information Technology", (Vikas)7. Ravichandran, A., "Computers Today", Khanna Publishing House, Delhi.8. Sinha, P.K., "Computer Fundamental", BPB Publications (Hindi and English)9. Laudon & Laudon, "Management Information System" Note- <p>Latest edition of the text books should be used.</p>		



B.Com. (Hons.): Semester -II		
Paper BCCC 2.1: Business Management		
Duration: 3 Hrs.	Marks: 100 (30+70)	Credits:6
Course Learning outcomes: After completing this course a student will have: <ul style="list-style-type: none">• Ability to understand the concept of Business Management along with the basic laws and norms of Business Management.• Ability to understand the terminologies associated with the field of Business Management and control along with their relevance.• Ability to identify the appropriate method and techniques of Business Management for solving different problems.• Ability to apply basic Business Management principles to solve business and industry related problems.• Ability to understand the concept of Planning, Organising, Direction, Motivation and Control etc.		
Unit	Topics	No. of Lectures
I	Discuss the Management Practices in Indian “Vedas”. Introduction: Concept, Characteristics, Nature, Process and Significance of Management; Managerial Roles (Mintzberg); An overview of functional areas of Management; Development of Management Thought; Classical and Neo- Classical System; Contingency Approach, System Approach.	24
II	Planning: Concept, Characteristics, Process, Importance and Types, Criteria of effective planning. Decision-Making: Concept, Process, Types and Importance. Management by Objectives. Organization: Concept, Nature, Process and Significance. Authority and Responsibility Relationships. Centralization and Decentralization. Departmentation. Organizational Structure- Forms.	24
III	Direction: Concept and Techniques, Coordination as an Essence of Management. Communication- Nature, Process, Importance, Types, Networks and Barriers. Effective Communication. Management of Change: Concept, Nature, Types of Changes and Process of Planned Change, Resistance to Change and methods of reducing resistance to change.	21
IV	Controlling: Meaning, Importance and Process, Effective Control System. Techniques of Control. Motivation- Concept, Types, Importance, Theories- Maslow, Herzberg, McGregor, Ouchi, Financial and Non-Financial Incentives. Leadership: Meaning, Concept, Functions and Leadership styles, Likert’s Four System of Leadership.	21
Suggested Readings: 1. Gupta, C.B., “Business Organization”, Mayur Publication, (2014).		



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

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



B.Com. (Hons.): Semester -II		
Paper BCCC 2.2: Financial Accounting		
Duration: 3 Hrs.	Marks: 75 (15+60)	Credits: 4
Course Learning outcomes: The objective of this paper is to help students to acquire conceptual knowledge of fundamentals of accounting and to impart skills for recording various kinds of business transactions.		
Unit	Topics	No. of Lectures
I	Shri Kalyan Subramani Aiyar (K.S. Aiyar) 1859-1940 known as father of Accountancy in India. Nature and scope of Accounting, Generally Accepted Accounting Principles: Concepts and Conventions, Indian and International Accounting Standards. Accounting Mechanics: Double Entry System, Preparation of Journal, Ledger and Trial Balance, Profit and Loss A/c, Balance Sheet, Concept of Income and its Measurement.	12
II	Royalty Accounts - Accounting Records for Royalty in the books of Landlords and Lessee, Recoupment of Shortworking, Sub - lease, short working Reserve Account, Nazarana. Hire Purchase Account - Accounting Records in the Books of Hire Purchaser and Vendor, Different Methods of Calculation of Interest and Cash Price, Maintenance of Suspense Account, Payment of Premium, Default in Payment and Partial Returns of Goods. Installment Payment System - Difference between Hire Purchase and Installment Payment System. Accounting Records in the book of Purchaser & Vendor, Interest suspense account.	15
III	Departmental Accounts - Meaning, Objects and Importance, Advantage, Methods of Departmental Accounts, Final Accounts of Non-Corporate Departmental Business, Allocation of Indirect Expenses. Branch Accounts - Meaning and Objectives of Branch Account, Importance and Advantages, Classification of Branches, Accounting of Branch Accounts under various Methods.	15
IV	Insolvency Accounts - Meaning, Circumstances of Insolvency, Procedure of Declaring Insolvency, Preparation of Statement of Affairs and Deficiency Account. Voyage Accounts - Meaning & Preparation of Voyage Accounts.	18
Suggested Readings: 1. Jain & Naranag, "Advanced Accounts", Jain Book Agency, 18th Edition, Reprint(2014) 2. Jaisawal, K.S., Financial Accounting, (Both in Hindi & English Version), Vaibhav Laxmi Prakashan. (2010) 3. Gupta, R. L. & Radhaswamy, M., Financial Accounting: Sultan Chand and sons. 4. Shukla, M.C., Grewal T.S. & Gupta, S.C., Advanced Accounts: S. Chand & Co. 5. Maheshwari S.N. & Maheshwari S. K, "A text book of Accounting for Management", Vikas Publication, 10th Edition (2013)		



6. Shukla, S.M., Financial Accounting, Edition: 51st, Sahitya Bhawan Publications, 2017
7. Gupta. R.L and Shukla, M.C., "Principles of Accountancy", S. Chand & Company Ltd., (2011)
8. Arulanandam, M.A. & Raman, K.S., "Advanced Accounting", Vikas Publishers, (2010).
9. Shukla, M.C., "Advanced Accounting", Sultan Chand & Sons, (2010)
10. Babu, Deepak, Financial accounting, Navyug Sahitya Sadan, Agra

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

B.Com. (Hons.): Semester -II

Paper BCCC 2.2: Computerised Accounting (Practical)

Unit	Marks: 25 (10+15)	Credit-4
I	Accounting: Concept, Objectives, Advantages and Limitations, Types of Accounting Information; Users of Accounting Information and their needs. Qualitative characteristics of Accounting Information. Role of Accounting in Business.	4
II	Introduction To Computer and Accounting Information System {AIS}: Introduction to Computers (Elements, Capabilities, Limitations of Computer System). Introduction To Operating Software, Utility Software and Application Software. Introduction To Accounting Information System (AIS) As A Part of Management Information System.	4
III	Computerised Accounting Systems: Computerized Accounts by using any popular accounting software: Creating a Company; Configure and Features settings; Creating Accounting Ledgers and Groups; Creating Stock Items and Groups; Vouchers Entry; Generating Reports - Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet, Funds Flow Statement, Cash Flow Statement Selecting and shutting a Company; Backup and Restore data of a Company.	22

Suggested Reading:

1. Computerized Accounting System for B.com by Ajay Sharma and Manoj Bansal.
2. Computerized Accounting System for B.com by Neeraj Goyal and Rohit Sachdeva.
3. Computer Based Accounting by C Mohan Luneja, Sandeep Bansal and Rama Bansal.
4. Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw -Hill Education, 13th Ed. - **Latest edition of the textbooks should be used.**



B.Com. (Hons.): semester -II		
Paper BCCC 2.3.(a): Essentials of E-Commerce		
Duration: 3 Hrs.	Marks: 100 (30+70)	Credit:6
Course Learning outcomes: This course is to familiarize the student with the basics of e-commerce and to comprehend its potential.		
Unit	Topics	No. of Lectures
I	Internet and Commerce: Business Operations in Commerce Practices Vs Traditional Business Practices; Benefits of E-Commerce to Organization, Consumers, And Society; Limitation of E-Commerce.	20
II	Application in B2C: Consumers Shopping Procedure on The Internet; Products in B2C Model; E-Brokers; Broker- Based Service Online; Online Travel Tourism Services; Benefits and Impact of E-Commerce on Travel Industry, Online Stock Trading and Its Benefits; Online Banking and Its Benefit; Online Financial Services and its Future.	25
III	Application in B2B: Applications of B2B; Key Technologies for B2B, Characteristics of The Supplier Oriented Marketplace, Buyer Oriented Marketplace and Intermediate Oriented Marketplace; Just in Time Delivery in B2B.	30
IV	Applications in Governance: EDI In Governance; E Government; E Governance Applications Of The Internet, Concept Of Government-To-Business, Business-To-Government And Citizen-To-Government; E-Governance Models; Private Sector Interface In E Governance.	15
Suggested Readings: 1. Pt Joseph Of E-Commerce Are Indian Perspective Php Learning Private Limited 2. Nidhi Dhawan Introduction to E-Commerce International Book House Private Limited 3. Agarwal Kamlesh And And Agarwal Diksha Bridge To The Online To A Front New Delhi India Macmillan India (Hindi and English) Manali- Danielle Internet and Internet Engineering Tata Mcgraw-Hill New Delhi 4. 5. Pandey- Concept of E-Commerce, S.K. Kataria And Sons (Hindi and English) Note- Latest edition of the text books should be used.		



B.Com. (Hons.): semester -II		
Paper BCCC 2.3.(b): Business Economics		
Duration: 3 Hrs.	Marks: 100 (30+70)	Credit: 6
Course outcomes: Business Economics objective this course is meant to acquaint the students with the principles of Business Economics as are applicable in business.		
Unit	Topics	No. of Lectures
I	Famous Economist of India like- Kautilya, Gopal Krishna Gokhale, D.R. Gadgil, Dr. Ram Manohar Lohia, Jawaharlal Nehru and Dr. B.R. Ambedkar etc. Introduction: Nature and Scope of Business Economics, Meaning, Kinds, Law of Demand, Law of Marginal Diminishing Utility, Elasticity of Demand, Concept and Measurement of Elasticity Of Demand Price, Incoming Cross, Elasticity Determinants Of Elasticity Of Demand Importance of Elasticity of Demand.	22
II	Theory Of Cost: Short Run and Long Run Cost Curve Traditional And Modern Approaches. Production Function: Law of Variable Proportion; Properties of Production Function, Optimum Factor Combination and Expansion Path; Return to Scale; Internal And External Economics And Diseconomies.	31
III	A. Perfect Competition: Meaning, Price and Output Determination. B. Monopoly: Meaning and Determination of Price Under Monopoly; Equilibrium of A Firm/Industry. Monopolistic Competition: Meaning and characteristics; Price and Output Determination Under Monopolistic Competition.	21
IV	Business Cycle: Various Phases and Its Causes; Theory of Distribution: Marginal Productivity Theory of Modern Theory, Wage- Meaning, Determination of Wage Rate Under Perfect Competition And Monopoly, Rent Concept: Modern Theories of Rent: Interest Concept- And Theories of Interest Profit- Concept And Theories of Profit.	16
Suggested Readings: 1. Geetika, "Managerial Economics", McGraw-Hill Education 2nd Ed. 2. Thomas & Maurice, "Managerial Economics: Concepts and Applications" (SIE), McGraw Hill Education, 9th Ed 3. Ahuja, H.L., "Managerial Economics", S.Chand, 8th Ed 4. Dwivedi, D.N., "Managerial Economics", Vikas Publication, 7th Ed 5. Mithani, D.M., "Managerial Economics- Theory and Applications", Himalaya Publications 6. Gupta, G., "Managerial Economics", McGraw-Hill Education (India) Pvt Limited		



7. Seth, M.L., "Principles of Economics", Lakshmi Narain Agrawal Educational Publishers, Agra
8. Vaish & Sunderm, "Principles of Economics", Ratan Prakashan Mandir
9. Jhingan, M.L., "Managerial Economics -1E", Vrinda Pub
10. Jhingan, M.L., Vyashthi Arthashastra, Vrinda Pub 11. Mishra, J.P., Vyashthi Arthashastra

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



B.Com. (Hons.): Semester -III		
Paper BCCC 3.1: Company Law		
Duration: 3 Hrs.	Marks: 100 (30+70)	Credit:6
Course Learning outcomes: The objective of this course is to provide basic knowledge of the provisions of the Companies Act 2013 along with relevant cases.		
Unit	Topics	No. of Lectures
I	Indian Companies Act 2013: Nature and Types of Companies, Conversion of Public Companies into Private Company's And Vice Versa. Formation, Promotion and Incorporation of Companies, Memorandum of Association; Article of Association; Prospectus.	22
II	Shares: Types, Share Capital-Kinds; Allotment of shares; Members – Categories, Modes of Acquiring Membership, Rights and Liabilities; Transfer And Transmission- Difference, Methods of Borrowing, Debentures, Mortgages And Charges - Fixed And Floating.	22
III	Management: Directors, Types and Number of Directors, Managing Director, Whole Time Director – Appointment, Qualifications and Disqualification, Duties, Vacation, Resignation and Removal, Company Meetings- Kinds, Quorum, Voting, Resolution, Minutes.	25
IV	Majority Powers and Minority Rights: Protection of Minority Rights; Prevention of oppression and Management. Mismanagement, Winding Up-Kinds and Conduct-Petition for Winding Up, Appointment of official Liquidator and Duties.	21
Suggested Readings: <ol style="list-style-type: none">1. Kapoor GK A Dhamija Sanjay Company Law Comprehensive Textbook on companies Act 2013 Taxmann Publication2. Singh Avtar Company Law Delhi India Eastern Book Company Bharat LawHouse3. Gupta Company Adhinyam Sahitya Bhawan Publication (Hindi and English)4. Maheshwari SN And SK Maheshwari A Manual of Business Law 2nd Edition Himalaya Publishing House		
Note- Latest edition of the textbooks should be used.		



B.Com. (Hons.): Semester -III		
Paper BCCC 3.2: Cost Accounting		
Duration: 3 Hrs.	Marks: 100 (30+70)	Credit: 6
Course outcomes: This course exposes the students to the basic concepts and the tools used in cost accounting.		
Unit	Topics	No. of Lectures
I	Introduction: Nature, Scope and Advantages of Cost Accounting, Installation of Costing System, Difference between Cost and Financial Accounting, Classification of Costs. Material: Purchase, Storage and Control of Material, Stock Levels, Inventory, Control Techniques. Methods of Pricing Material Issues.	20
II	Labour: Meaning and Components of Labour Cost. Concept, Accounting and Control of Idle time and Overtime. Methods of Wage Payment and Incentive Plans, Labour Turnover. Overheads: Collection, Classification, Allocation, Apportionment and Absorption of Overheads (Primary and Secondary Distribution), Machine Hour Rate.	20
III	Unit Output Costing: Concept of and Need for Unit Output Costing; Preparation of Cost Sheet and Tender Price; Preparation of Reconciliation Statement.	30
IV	Process Costing: Preparation of Process Accounts; Treatment of Normal and Abnormal Wastage; Treatment of Joint Product and By-product; Contract Costing: Preparation of Contract Account, Determination of Profit on Completed and Uncompleted Contracts; Operating Costing.	20
Suggested Readings: 1. Jain S.P. and Narang K.L: Cost Accounting; Kalyani New Delhi. 2. Maheshwari S.N: Advanced Problems and Solutions in Cost Accounting; Sultan Chand, New Delhi. (Hindi and English) 3. Tulsian P.C; Practical Costing: Vikas, New Delhi. 4. Garg A. K.; Cost Accounting: An Analytical Study, Swati Publication, Meerut. 5. Horngren, Charles, Foster and Datar: Cost Accounting - A Managerial Emphasis; Prentice-Hall of India, New Delhi.		
Note- Latest edition of the text books should be used.		



B.Com. (Hons.): Semester -III		
Paper BCCC 3.3 (a): Business Regulatory Framework		
Duration: 3 Hrs.	Marks: 100 (30+70)	Credit: 6
Course Learning outcomes: The objective of this course is to provide a brief idea about the framework of Indian Contract Act,1872 and Sale of Goods Act,1930.		
Unit	Topics	No. of Lectures
I	Indian Contract Act, 1872: Definition & Nature of Contract, Classification; Offer & Acceptance; Capacity of Parties; Free Consent; Consideration; Legality of Objects.	20
II	Void Agreements; Performance of Contracts; Discharge of Contract; Contingent Contracts; Quasi Contracts; Remedies for Breach of Contract, Special Contracts: Indemnity & Guarantee; Bailment & Pledge; Contract of Agency.	24
III	Sale of Goods Act, 1930: Contract of Sale of Goods, Conditions & Warranties; Transfer of Ownership; Performance of the Contract; Remedial Measures; Auction able Claims.	25
IV	Negotiable Instrument Act: Cheque, Promissory Note,Bill of Exchange, Crossing of Cheque, Dishonour of Cheque, Payment in due Course.	21
Suggested Readings: <ol style="list-style-type: none">1. Kuchal M.C: Business Law; Vikas Publishing House, New Delhi.2. Chandha P.R: Business Law; Galgotia, New Delhi.3. Kapoor N.D: Business Law; Sultan Chand & Sons, New Delhi. (Hindi and English)4. Desai T.R.: Indian Contract Act, Sale of Goods Act and Partnership Act; S.C.Sarkar & Sons Pvt. Ltd., Kolkata.5. Tulsian, P.C., Business Law, New Delhi, Tata McGraw Hill.6. Sharma, Sanjeev, Business Regulatory Framework, Jawahar Publication, Agra <p>Note- Latest edition of the text books should be used.</p>		



B.Com. (Hons.): Semester -III		
Paper BCCC 3.3 (b): Inventory Management		
Duration: 3 Hrs.	Marks: 100 (30+70)	Credit: 6
Course Learning outcomes: After completing this course a student will have: <ul style="list-style-type: none">• Ability to understand the concept of Inventory Management along with the basic laws and axioms of Inventory Management.• Ability to understand the terminologies associated with the field of Inventory management and control along with their relevance.• Ability to identify the appropriate method and techniques of Inventory management for solving different problems.• Ability to apply basic Inventory management principles to solve business and industry related problems.• Ability to understand the concept of Working Capital Management, Demand Analysis and Obsolescence.		
Unit	Topics	No. of Lectures
I	Inventory Management: Concept, meaning, Inventory Management Process, Why inventory management is important? Principles of Inventory Management, How to improve inventory management, perpetual inventory system, what are inventory costs, Role of Inventory Management, Methods of Inventory Management, Benefits of good Inventory Management.	22
II	Concept and Valuation of Inventory: Concept and Objectives of Inventory, Need for holding Inventory, Planning and controlling Inventory levels, Effects of excess inventory on business, Product Classification, Product Coding, Lead Time, Replenishment Methods.	26
III	Management of Working Capital: Concept, Meaning, Classification, Factors determining Working Capital requirements, Sources of Working Capital, Need of Working Capital, Working Capital Ratio- current ratio, quick ratio, absolute liquid ratio, cash ratio and working capital turnover ratio.	24



IV	Inventory Control: Concept and Meaning of Inventory Control, Objectives and Importance and Essentials of Inventory Control, Types of Inventory, Techniques of Inventory Control – EOQ, ROP, ABC, VED, JIT, Determination of Inventory levels, Impact of Inventory Inaccuracy, Disposal of Obsolete and Scrap items, Reasons for Obsolescence, Control of Obsolescence, Control of Scrap.	18
Suggested Readings: <ol style="list-style-type: none">1. Muller M. (2011), Essentials of Inventory Management, AMACON.2. Narayan P. (2008), Inventory Management, Excel Books.3. Gopalkrishnan P. (1977), Materials Management, PHI Learning Pvt. Ltd.4. Chitale A.K. & Gupta R.C. (2014), Materials Management, PHI Learning Pvt.Ltd.5. Chapman Stephen (2017), Introduction to Materials Management, PearsonPublishing. Note- Latest edition of the text books should be used.		



B.Com. (Hons.): Semester -IV		
Paper BCCC 4.1: Income Tax Law & Accounts		
Duration: 3 Hrs.	Marks: 100 (30+70)	Credit: 6
Course Learning outcomes: It enables the students to know the basics of Income Tax Act and its implications.		
Unit	Topics	No. of Lectures
I	Taxation Policy of Raja Todarmal. Introduction, Important Definitions: Assessee, Person, Income, Total Income, Assessment Year & Previous Year. Agricultural Income & its assessment. Residence & Tax Liability (Basis of Charge). Capital & Revenue. Exempted Incomes.	22
II	Income from Salaries, Income from House Property. Profits and Gains of Business and Profession, Depreciation.	31
III	Capital gains, Income from Other Sources, Deductions from Gross Total Income, Computation of Tax Liability of an Individual.	21
IV	Set off and carry forward of losses and Clubbing of Income, Procedure of Assessment and Income Tax Authorities, Advance Payment of Tax and Deduction of Tax at Source.	16
Suggested Readings: 1. Singhanai V.K: Students' Guide to Income Tax; Taxmann, Delhi. 2. Mehrotra H.C: Income Tax Law & Accounts; Sahitya Bhawan, Agra. (Hindi and English) 3. Girish Ahuja and Ravi Gupta: Systematic approach to income tax; Sahitya Bhawan Publications, New Delhi. (Hindi and English) 4. Jain, R.K., Income Tax Law and Accounts (Hindi and English), SBPD Publications, Agra Note- Latest edition of the text books should be used.		



B.Com. (Hons.): Semester -IV		
Paper BCCC 4.2: Fundamentals of Marketing		
Duration: 3 Hrs.	Marks: 60 (15+45)	Credit: 4
Course Learning outcomes: The objective of this course is to provide basic knowledge of concepts, principles, tools and techniques of marketing.		
Unit	Topics	No. of Lectures
I	Introduction: Nature, scope and importance of marketing; Evolution of marketing concepts; Marketing mix; Marketing environment. Micro and Macro environmental factors. Consumer Behaviour – An Overview: Consumer buying process; Factors influencing consumer buying decisions.	15
II	Market Selection: Market segmentation – concept, importance and bases; Target market selection; Positioning concept, importance and bases; Product differentiation vs. market segmentation. Product: Meaning and importance. Product classifications; Concept of product mix; Branding, packaging and labelling; After-sales services; Product life cycle; New Product Development.	15
III	Pricing: Significance; Factors affecting price of a product; Major pricing methods; Pricing policies and strategies. Promotion: Nature and importance of promotion; Promotion Tools: advertising, personal selling, public relations; sales promotion and publicity – concept and their distinctive characteristics; Promotion mix; Factors affecting promotion mix decisions; and Integrated Marketing Communication Approach.	15
IV	Distribution: Channels of distribution - meaning and importance; Types of distribution channels; Wholesaling and retailing; Factors affecting choice of distribution channel; Distribution Logistics; Meaning, importance and decisions. Retailing: Types of retailing – store based and non- store-based retailing, chain stores, specialty stores, supermarkets, retail vending machines, mail order houses, retail cooperatives; Management of retailing operations: an overview; Retailing in India: changing scenario. Recent developments in marketing: Social Marketing, Online Marketing, Direct Marketing, Services Marketing, Green Marketing, Relationship Marketing, Rural marketing.	15



Suggested Readings:

1. Kotler, Philip; Keller, Kevin Lane; Koshy, Abraham, and Mithileshwar Jha, Marketing Management: A South Asian Perspective, Pearson Education.
2. Palmer, Adrian, Introduction to Marketing, Oxford University Press, UK
3. Lamb, Charles W.; Hair, Joseph F., and Carl McDaniel, Principles of Marketing, Southwestern Publishing, Ohio
4. Chhabra, T.N., Principles of Marketing, Sun India Publication.
5. Kumar, Arun & N. Meenakshi, Marketing Management, Vikas Publications. (Hindi and English)
6. McCarthy, E. Jerome., and William D. Perreault, Basic Marketing, Richard D. Irwin.
7. Pride, William M., and D.C. Ferrell, Marketing: Planning, Implementation & Control, Cengage Learning.
8. Majaro, Simon, The Essence of Marketing, Prentice Hall, New Delhi.
9. Zikmund, William G. and Michael D'Amico, Marketing: Creating and Keeping Customers in an E-Commerce World, Thomson Learning.
10. Etzel, Michael J., Walker, Bruce J., Staton, William J., and Ajay Pandit, Marketing Concepts and Cases, Tata McGraw Hill (Special Indian Edition).
11. McCarthy, E. Jerome; Cannon, Joseph P., and William D. Perrault, Jr., Basic Marketing: A Managerial Approach, McGraw Hills.

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

B.Com. (Hons.): semester -IV		
Paper BCCC 4.2: Digital Marketing (Practical)		
Duration: 3 Hrs.	Marks: 30 (10+20)	Credit: 2
Course Learning outcomes: The objective of this course is to provide basic knowledge of concepts, principles, tools and techniques of marketing.		
Unit	Topics	No. of Lectures
I	Introduction of the digital Marketing, Digital vs Real Marketing, Digital Marketing Channels, Creating initial digital marketing plan, content management, SWOT analysis, Target group analysis.	4
II	Web Design, Optimization of web sites, MS Expression Web, Creating Websites, SEO optimization, Writing the SEO content, Writing the SEO content, Google Ad Words- creating accounts, Google Ad Words-types.	6



III	Introduction of Social Media Marketing, Social Media Marketing plan, Facebook Ads, Creating Facebook Ads, Ads Visibility, Business opportunities and Instagram options, Optimization of Instagram profiles, Integrating Instagram with a Web Site and other social networks, Keeping up with posts.	10
IV	Creating business accounts on YouTube, YouTube Advertising, YouTube Analytics, E-mail marketing, E-mail marketing plan, E-mail marketing campaign analysis, Keeping up with conversions, Digital Marketing Budgeting - resource planning, cost estimating, cost budgeting, cost control.	10

Suggested Readings:

1. Kotler, Philip; Keller, Kevin Lane; Koshy, Abraham, and Mithileshwar Jha, Marketing Management: A South Asian Perspective, Pearson Education.
2. Palmer, Adrian, Introduction to Marketing, Oxford University Press, UK
3. Lamb, Charles W.; Hair, Joseph F., and Carl McDaniel, Principles of Marketing, Southwestern Publishing, Ohio
4. Chhabra, T.N., Principles of Marketing, Sun India Publication.
5. Kumar, Arun & N. Meenakshi, Marketing Management, Vikas Publications. (Hindi and English)
6. McCarthy, E. Jerome., and William D. Perreault, Basic Marketing, Richard D. Irwin.
7. Pride, William M., and D.C. Ferrell, Marketing: Planning, Implementation & Control, Cengage Learning.
8. Majaro, Simon, The Essence of Marketing, Prentice Hall, New Delhi.
9. Zikmund, William G. and Michael D'Amico, Marketing: Creating and Keeping Customers in an E-Commerce World, Thomson Learning.
10. Etzel, Michael J., Walker, Bruce J., Staton, William J., and Ajay Pandit, Marketing Concepts and Cases, Tata McGraw Hill (Special Indian Edition).
11. McCarthy, E. Jerome; Cannon, Joseph P., and William D. Perrault, Jr., Basic Marketing: A Managerial Approach, McGraw Hills.

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



B.Com. (Hons.): Semester -IV		
Paper BCCC 4.3 (a): Fundamentals of Entrepreneurship		
Duration: 3 Hrs.	Marks: 100 (30+70)	Credit: 6
Course Learning outcomes: After completing this course a student will have:		
<ul style="list-style-type: none">• Ability to understand the concept of Entrepreneurship along with the basic laws and practices of Entrepreneurship.• Ability to understand the terminologies associated with the field of Entrepreneurship along with their relevance.• Ability to identify the appropriate functions and qualities of Entrepreneur for solving different problems.• Ability to apply basic Entrepreneurship principles to solve business and industry related problems.• Ability to understand the concept of Life Small Business, Raising of Funds and EDP.		
Unit	Topics	No. of Lectures
I	Entrepreneurship: Meaning, Concept, Characteristics, Need, Functions, Theories of Entrepreneurship. Entrepreneur: Meaning, Characteristics, Qualities, Functions, Types, Difference between Entrepreneurship & Entrepreneur. Difference between Entrepreneur, Intrapreneur & Manager. Entrepreneurship & Environment.	22
II	Entrepreneurship Development Programme (EDP): Meaning, Need, Objective, Steps, Outline, Achievements, Government Assistance and Incentives. Women Entrepreneurship: Meaning, Characteristics, Problems and Steps taken to promote Women Entrepreneur. Qualities of Women Entrepreneur.	31
III	Promotion of a Venture: Concept of Projects, Project Identification, Formulation and Report, Project Appraisal. Product Selection and Techniques, Raising of Funds: Concept, Need, Types and Sources.	21
IV	Small Business: Process of Establishing Small Business, Nature, Objectives and Importance of Small Business. Role of Financial Institutions in Financing of Small Business, Infrastructural Facilities. Legal Requirements for Establishment of New Unit. Entrepreneurial Consultancy Process and Methods.	16



Suggested Readings:

- 1.Desai, Vasant, “Dynamics of Entrepreneurial Development and Management”, Himalaya Publishing House
- 2.Desai, Vasant, “Management of Small-Scale Industry”, Generic
- 3.Drucker, Perer, “Innovation and Entrepreneurship”, Harper Business; Reprint edition
- 4.Gupta, C.B. & Srinivasan, N.P., “Entrepreneurship Development”, S. Chand
- 5.Kenneth, P.Van, “Entrepreneurship and Small Business Management”
- 6.Pareek, Udai & Ven, “Developing Entrepreneurship book on Learning System”
- 7.Agrawal, R.C., ‘UdyamitaVikas’(Hindi)
- 8.Khanka, S.S. “Entrepreneurship Development”, S. Chand & Company

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



B.Com. (Hons.): Semester -IV		
Paper BCCC 4.3 (b): Tourism & Travel Management		
Duration: 3 Hrs.	Marks: 100 (30+70)	Credit: 6
Course Learning outcomes: The objective of this course is to understand the fundamental concept of Tourism and to familiarize with the significance and emerging trends in tourism.		
Unit	Topics	No. of Lectures
I	Introduction to Travel: Meaning and definitions of tourism, traveler, excursionist, tourists- objectives, nature and classification of tourism and tourists, Growth and Development of Tourism, Forms of Tourism: Inbound Outbound, Domestic and International.	15
II	The Modern Tour Industry: Package Tours- Custom Tours- Tour wholesalers- Types of Package tours: Independent Package, Hosted Tour, Escorted Tour, Sightseeing Tour Group, Incentive and Convention Tour- Man Market Package Holidays- Types of Tour Operations: Specialist Tour Operators: Specialist Tour Operators, Tour Operators reliance on other organization.	25
III	Tour Operations and Documentation: Functions-Sources of Income, How to set up a Travel Agency: Procedures for approval of a Travel Agency and Tour Operator, Travel Documentation: Passports- various types and requirements- Procedure to apply for Passports: VISA- various types and requirements- Documents required for Foreigners to visit India, Health Check Documents and Process for Encashment of Foreign Currency.	30
IV	Impact of Tourism and Tourism Organizations: Tourism Impacts: Economic impact, Social Impact, Cultural Impact and Environmental Impact- Strategies to overcome or reduce the negative Impact of Tourism. Objectives, Functions of- United Nations World Tourism Organization (UNWTO), World Travel and Tourism Council (WTC), Pacific Asia Travel Association (PATA), International Air Transport Association (IATA), Travel Agents Association of India (TAAI), Indian Association of Tour Operators (IATO) and Federation of Hotel and Restaurant Associations of India (FHRAI).	20
Suggested Readings: 1. Bhatia A.K (2003) International Tourism, Sterling Publishers Pvt Ltd, New Delhi. 2. Pran Nath Seth (1997), Successful Tourism Management, Sterling Publishers Pvt Ltd, New Delhi, 3. Ghosh Bishwanth (2000), Tourism & Travel Management, Second Revised Edition Vikas Publishing House Pvt Ltd, New Delhi. Note- Latest edition of the text books should be used.		



B.Com. (Hons.): Semester -V		
Paper BCCC 5.1 Corporate Accounting		
Duration: 3 Hrs.	Marks: 100 (30+70)	Credit-6
Course outcomes: This course enables the student to develop awareness about corporate accounting in conformity with the provisions of company act.		
Unit	Topics	No. of Lectures
I	Shares: Features, Types of Shares, Difference Between Preference Shares and Equity Shares, Share Capital And Its Types. Issues, Forfeiture and Re Issue of Shares, Redemption of Preference Shares.	15
II	Debentures: Features & Types, Issue and Redemption of Debentures, Profit Prior To Incorporation, Use of Profit and Loss Prior To Incorporation, Methods of Computing Profit and Loss Prior To Incorporation. Final Accounts, General Instruction for Preparation of balance sheet and Statement of Profit And Loss.	19
III	Valuation Of Goodwill: Meaning and Nature of Goodwill, Needs and Methods of Valuation of Goodwill, Valuation of Shares, Need and Methods of Valuation of Shares.	20
IV	Accounting For Amalgamation of Companies as Per Indian Accounting Standard 14. Meaning, Characteristics and Objectives of Amalgamation, Kinds of Amalgamation, Accounting for Internal Reconstruction Internal and External.	21
Suggested Readings:		
1. Gupta RL Radhaswami M, Company Accounts Sultan Chand and Company (Hindi and English)		
2. Maheshwari SN And Maheshwari SK Corporate Accounting Vikas Publishing(Hindi and English)		
3. Shukla SM And Gupta SP Advanced Accountancy Sahitya Bhawan Publication(Hindi and English)		
4. Jaiswal K S Corporate Accounting Both English and Hindi Shukla MC Grewal		
5. PS And Gupta SC Advanced Accounts S Chand and Company		
6. Shukla MB Corporate Accounting Kitab Mahal		
7. Babu, Deepak: Corporate Accounting, Navyug Publications, Agra (English and Hindi)		
Note- Latest edition of the textbooks should be used.		



B.Com. (Hons.): Semester -V

Paper BCCC 5.2. Goods and Services Tax

Duration: 3 Hrs.

Marks: 100 (30+70)

Credit-6

Course outcomes: To provide students with the working knowledge of principles and provisions of GST to understand the relevance of GST in the present Indian tax in scenario and its contribution for economic development.

Unit	Topics	No. of Lectures
I	Indirect Tax: Meaning, Features, Difference Between Direct and Indirect Tax, Types of Indirect Tax Before GST, Shortcoming Of Indirect Tax System During PreGST Era. GST Meaning Advantages, Disadvantages of Evaluation of GST, Structure of GST, CGST,SGST, IGST UTGST, And Important Definition Under GST Act.	17
II	Time Of Supply: Meaning of Goods and Services, TOS Under Reverse Charge Mechanism, Invoicing Provisions, Provisions Related with Change Changes in GST Rate. Place Of Supply: POS Meaning, POS Of Goods and Services, Intra state And Interstate Supply. Value Of Supply: Meaning, Provisions Related with Determination of Value of Supply of Goods And Services, Determination of GST Liability.	16
III	Input Tax Credit ITC: Meaning of Utilization of ITC, Block Credit, Supply Not Eligible For ITC, Matching, Reversal and Reclaim of ITC. Payment Under GST: Manner of Payment of GST Liability, Concept of Electronic, Cash Credit and Liability Ledger, Refund of Excess GST. Return: Meaning, Purpose and Importance, Different Types of Return, Due Date of Filing Return, Assessment Under GST: Meaning, Types Sales Assessment, Provisional Assessment, Summary Assessment, Best Judgment Assessment.	25
IV	Registration: Meaning of Final Registration, Compulsory Registration, and Procedure for New Registration, Amendment and Cancellation of Registration. Accounts And Records: Manner of Maintenance of Accounts, Period of Retention of Relevant Records. Invoice: Format, Types Debit and Credit Note, Voucher Audit: Meaning, Types Mandatory, Departmental and Specific Audit, Penalty And Under GST, E -Way Bill.	17

Suggested Readings:

1. Malhotra XE and Agarwal goods and services tax Agra India Sahib Bhawan Publication English and Hindi
2. Agarwal Raj ke advanced handbook on GST background material on model GST law Sahitya Bhawan Publications.



3. Bansal K. M. GST Customer law taxman Publication private limited University edition
 4. RK Singh PK a bird's eye view of GST Asia law house
 5. Singhanian VK student's guide to GST and customs law taxman Publication private limited University edition
 6. Gupta & Maheshwari, Tyagi Goods and Services Tax, SBPD PUBLISHINGHOUSE, AGRA
 7. Babu, Deepak: GST: A Revolution on Indian Tax System, ISARA Solutions, New Delhi
- Note- **Latest edition of the text books should be used.**



B.Com. (Hons.): Semester -V		
Paper BCCC 5.3(a): Business Finance		
Duration: 3 Hrs.	Marks: 100 (30+70)	Credit-6
Course Learning outcomes: This course is to help students understand the conceptual framework of Business Finance.		
Unit	Topics	No. of Lectures
I	Business Finance: Nature And Scope, Finance Function Investment Financing And Dividend Decisions, Capital Budgeting: Meaning Nature And Importance Investment Decisions Are Its Major Evaluation Criteria.	15
II	Cost of Capital: Meaning, Importance, Calculation of Cost Of Debt, Preference Shares, Equity Shares And Retained Earnings, combined (Weighted) Cost Of Capital, Capitalization- Meaning, Overcapitalization.	19
III	Dividend Policies: Issues In Dividend Policies, Dividend Models, Sources Of Funds: Long Term Funds, Short Term Funds, Nature Significance And Determinants Of Working Capital.	20
IV	Time value of Money, Uses of simple and Compound interest in business finance. Capital Market: (A) New Issue Market (B) Secondary Market Functions And Role Of Stock Exchange (BSE, NSE,) Money Market: Indian Money Markets- Composition And Structure.	21
Suggested Readings: 1. Avadhani V A Financial System 2. Bhalla VK Modern Working Capital Management 3. Chandra Prasanna Financial Management Theory And Practices 4. Khan NY And Jain PK Financial Management Tax And Problems 5. Pandey I M Financial Management Note- Latest edition of the text books should be used.		



B.Com. (Hons.): Semester -V

Paper BCCC 5.3(b): Principles & Practices of Insurance

Duration: 3 Hrs.

Marks: 100 (30+70)

Credit-6

Course Learning outcomes:

After completing this course a student will have:

- Ability to understand the concept of Insurance along with the basic laws and practices of Insurance.
- Ability to understand the terminologies associated with the field of Insurance and control along with their relevance.
- Ability to identify the appropriate method and types of Insurance for solving different problems.
- Ability to apply basic Insurance principles to solve business and industry related problems.
- Ability to understand the concept of Life, Marine and Fire Insurance.

Unit	Topics	No. of Lectures
I	Risk: Meaning, Types, Causes, Methods of Handling Risks. Insurance: Meaning, Origin & Development, Functions, Types, Principles, Advantages, Reinsurance, Double-Insurance.	17
II	Life Insurance: Meaning, Importance, Essentials of Life Insurance Contract, Procedure of Life Insurance. Life Insurance Policies, Nomination & Assignment, Surrender Value. Life Insurance Corporation: Functions & Organization.	20
III	Marine Insurance: Meaning, Significance, Scope and Insurable Risk, Characteristics of Marine Insurance, Contract, Types of Marine Policies, Main Clauses in Marine Policies and Marine Losses.	18
IV	Fire Insurance: Meaning, Hazards in Fire Insurance, Scope, importance, Fire Insurance Contract, Conditions of Fire Insurance Policy & Procedure. Miscellaneous Insurance: Motor Insurance, Burglary, Live-stock, Crop and Health Insurance.	20

Suggested Readings:

1-Mishra M.N., Insurance- Principles & Practice.

2- Gupta O.S., Life Insurance.

3- Vinayakam, M. Radhaswami & Vasudevam, Insurance- Principles & Practice. 4- Kothari & Bhall, Principles & Practice of Insurance.

5- श्रीवास्तव बालचन्द्र, बीमा के तत्व I

6- शक्लुंा सु मुेश, शक्लुंा सधुीर, मरुंा माहरुख, बीमुंा ममध एव

खुातुंे I

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



B.Com. (Hons.): Semester -V		
Paper BCH 5.3(c): Monetary Theory & Banking in India		
Duration: 3 Hrs.	Marks: 100 (30+70)	Credit-6
Course Learning outcomes: The course expose the students to the working for money and financial system prevailing in India.		
Unit	Topics	No. of Lectures
I	Money: Functions, Alternative Measures To Money Supply In India And Their Different Components, Meaning And Changing Relative Importance Of Each Component, High Powered Money- Meaning And Uses, Sources Of Changes In High Powered Money. Financial System: Components, Financial Intermediaries.	17
II	Indian Banking System: Definition of Bank, Commercial Banks, Importance And Functions, Structure Of Commercial Banking System In India. Regional Rural Banks, Cooperative Bank in India.Process Of Credit Creation By Banks; Determination Of Money Supply And Total Bank Credit.	17
III	Development Banks and Other Non-Banking Financial Institution: Main Features, Problems And Policies For Allocation Of Institutional Credit, Problem Between The Government And TheCommercial Sector, Inter-Sectoral And Inter-RegionalProblems, Problem Between Large And Small Borrowers.	25
IV	The Reserve Bank of India: Functions, Instruments of Monetary And Credit Control; Main Features Of Monetary Policy Since Independence, Interest Rates; Various Rates In India (As Bond Rate, Bill Rate, Deposit Rate, etc.) Impact Of Inflation and InflationaryExpectations.	16
Suggested Readings: 1. Saha SK Indian Banking System SBPD Publication (Hindi and English) 2. Deshmukh And Indian Banking System Chandralok Prakashan(Hindi and English) 3. Gupta SB Monetary Planning of India 4. Khan M Y Indian Financial System Theory and Practice 5. Sengupta A K & Agarwal K Money Market Operations in India Note- Latest edition of the text books should be used.		



B.Com. (Hons.): Semester-IV
Paper BCH 3.1: Business Mathematics

B.Com. (Hons.): Semester -V		
Paper BCCC 5.3 (d): Business Mathematics		
Duration: 3 Hrs.	Marks: 100 (30+70)	Credit-6
Course Learning outcomes: The course expose the students to the basic mathematical tools with emphasis on applications to business and economic situations.		
Unit	Topics	No. of Lectures
I	Matrices and Determinants 15 Lectures Algebra of matrices. Inverse of a matrix, Matrix Operation – Business Application Solution of system of linear equations (having unique solution and involving not more than three variables) using matrix inversion Method and Cremer's Rule, The Leontief Input Output Model (Open Model Only).	15
II	Calculus 25 Lectures Mathematical functions and their types- linear, quadratic, polynomial, exponential, logarithmic and logistic function. Concepts of limit, and continuity of a function. Concept and rules of differentiation, Maxima and Minima involving second or higher order derivatives. Concept of Marginal Analysis, Concept of Elasticity, Applied Maximum and Minimum Problems including effect of Tax on Monopolist's Optimum price and quantity, Economic Order Quantity.	17
III	Mathematics of Finance Rates of interest- nominal, effective and their inter-relationship in different compounding situations. Compounding and discounting of a sum using different types of rates. Types of annuities like ordinary, due, deferred, continuous, perpetual and their future and present values using different types of rates of interest. Depreciation of Assets. Valuation of simple loans and debentures. Sinking Fund. (General annuities to be excluded)	15
IV	Linear Programming Formulation of linear programming problems (LPP). Graphical solution to LPPs. Cases of unique and multiple optimal solutions. Unbounded solutions, infeasibility, and redundant constraints. Solution to LPPs using Simplex method – maximization and minimization cases. Shadow prices of the resources. Identification of unique and multiple optimal solutions, unbounded solution, infeasibility and degeneracy.	20
Suggested Readings:		



1. Anthony, M. and N. Biggs. *Mathematics for Economics and Finance*. Cambridge University Press.
2. Ayres, Frank Jr. *Theory and Problems of Mathematics of Finance*. Schaum's Outlines Series. McGraw Hill Publishing Co.
3. Budnick, P. *Applied Mathematics*. McGraw Hill Publishing Co.
4. Dowling, E.T. *Mathematics for Economics*, Schaum's Outlines Series. McGraw Hill Publishing Co.
5. Mizrahi and John Sullivan. *Mathematics for Business and Social Sciences*. Wiley and Sons.
6. Wikes, F.M. *Mathematics for Business, Finance and Economics*. Thomson Learning.
7. Prasad, Bindra and P.K. Mittal. *Fundamentals of Business Mathematics*. Har-Anand Publications.
8. Thukral, J.K. *Mathematics for Business Studies*. Mayur Publications.
9. Vohra, N.D. *Quantitative Techniques in Management*. Tata McGraw Hill Publishing Company.
10. Soni, R.S. *Business Mathematics*. Pitambar Publishing House.
11. Singh J. K. *Business Mathematics*. Himalaya Publishing House.

Note: Latest edition of textbooks may be used.



B.Com. (Hons.): Semester -VI		
Paper BCCC 6.1: Accounting for Managers		
Duration: 3 Hrs.	Marks: 100 (30+70)	Credit-6
Course Learning outcomes: After completing this course a student will have:		
<ul style="list-style-type: none">• Ability to understand the concept of Managerial Accounting along with the basic forms and norms of Managerial Accounting.• Ability to understand the terminologies associated with the field of Managerial Accounting and control along with their relevance.• Ability to identify the appropriate method and techniques of Managerial Accounting for solving different problems.• Ability to apply basic Managerial Accounting principles to solve business and industry related issues and problems.• Ability to understand the concept of Budgetary Control, Cash Flow Statement, Fund Flow Statement, Break Even Analysis etc.		
Unit	Topics	No. of Lectures
I	Management Accounting- Concept, Meaning, Characteristics, Difference between Financial Accounting Management Accounting, Difference between Cost Accounting and Management Accounting, Techniques, Objectives and Importance. Management Accountant- Duties, Status, Functions and Responsibility. Financial Statement Analysis and Interpretation - Meaning, Objectives, Characteristics of an Ideal Financial Statement, Parties Interested in Financial Statement, Types of Financial Analysis - Horizontal, Vertical and Trend Analysis.	17
II	Ratio Analysis: meaning, Utility, Classification of Ratios - Profitability Ratio, Activity Ratio and Financial Position Ratios. Fund Flow and Cash Flow Statement- Concept, Meaning of the term Fund and Preparation of Fund Flow Statement and Cash Flow Statement (As-3).	16
III	Business Budgeting: Meaning of Budget and Budgeting, Objectives, Limitations and importance, Essentials of effective Budgeting, Classification of Budgets- Flexible budget and Zero Based Budget. Marginal Costing: Meaning, Determination of Profit under Marginal Costing, Pricing of Product, make or buy Decision, Selection of most profitable channel. Break Even Analysis: Concept and Practical Applications of Break even Analysis.	22
	Standard Costing and Variance Analysis: Meaning and Objectives of	



IV	Standard Costing Setting of Standard, Variance Analysis: Material and Labour Variance. Reporting to Management: Meaning, Objectives, Principles of Reporting, Importance of Reports, Classification of Reports, Reporting at different Levels of Management.	20
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Suggested Readings:

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

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



B.Com. (Hons.): Semester -VI		
Paper BCCC 6.2: Auditing		
Duration: 3 Hrs.	Marks: 100 (30+70)	Credit-6
Course Learning outcomes: This course aims at imparting knowledge about the principles and methods of auditing and their application.		
Unit	Topics	No. of Lectures
I	Methodology of Accounting, Auditing and Fraud risk management in Kautilya's Arthshastra . Audit and Audit Process: Meaning, Nature, Objectives and Various Classes of Auditing, Standard of Auditing, Pronouncements on accepted Auditing practices, Internal Control and the need for its evaluation by the Auditor.	17
II	Audit Procedures: Verification programme-selective verification, Audit in depth, test checking, Auditor's Approach to statistical sampling, Routine checking, vouchers, verification and valuation of assets and liabilities, Auditor's Report on Profit and Loss Account and Balance Sheet.	15
III	Audit of Limited Companies: Qualifications and Appointment of Company Auditors, their powers, duties and liabilities as per Company Act 1956, Enquiries under Section 227 (IA), Audit of share capital, share transfer and managerial remuneration, Additional matters in the Auditor's Report (Manufacturing and other companies), Auditor's Report Order 1988.	19
IV	Audit of Public Sector Undertaking and Banks: Special features concerning Audit of departmental undertakings, Statutory Corporations and Government Companies, Procedure of appointment of Auditors, Special features relating to the audit of Banks, Audit of Insurance Companies and audit of non-profit companies. Cost Audit: Importance of cost audit, Provisions regarding cost audit, Cost Audit report, Tax and Social Audit. Internal Audit: Objective and scope of Internal Audit, Responsibilities and Authority of Internal Auditors, Relationship between internal auditor and statutory auditor.	24
Suggested Readings: 1. Gupta Kamal: Contemporary Auditing, TATA Mc Graw, New Delhi. 2. Tandon, B.N.: Principles of Auditing, S. Chand & Company, New Delhi. 3. Pargare Dinkar: Principles and practices of Auditing, Sultan Chand, New Delhi. 4. Sharma, T.R.: Auditing Principles and Problems, Sahitya Bhawan, Agra. (Hindi and English) 5. Yadav, Pankaj, Auditing, Neel Kamal Prakashan, Delhi (Hindi and English) Sharma, Sanjeev, Auditing: MK Publications, Agra (Hindi and English) Note- Latest edition of the text books should be used.		



B.Com. (Hons.): Semester -VI		
Paper BCCC 6.3(a): Human Resource Management		
Duration: 3 Hrs.	Marks: 100 (30+70)	Credit-6
<ul style="list-style-type: none">Course Learning outcomes: Students will be able to develop a proper understanding about human resource management.		
Unit	Topics	No. of Lectures
I	Human Resource Management: Concept and function, role of competencies of HR manager at our policies evolution of HRM emerging challenges of Human Resource Management workforce diversity empowerment VRS work life balance downsizing	15
II	Recruitment & Selection: Recruitment, factors affecting recruitment, sources of recruitment, Selection-Process, selection test, Interview, Orientation, Placement. Training & Development: Training-Objectives & Importance of training, Training Methods-On job training and off-the job training.	20
III	Employee Compensation: Compensation & Welfare, Job Evaluation. Performance Appraisal: Techniques, Job Enlargement & Job Enrichment, Quality of Work Life, Worker's Participation in Management.	25
IV	Employee Welfare: Various welfare schemes & safety Measures. Employee Benefits-Meaning and its types, Fringe Benefits; Remuneration-Salary, Bonus, Commission, Long Term Incentives, Perquisites. Grievance Handling & Discipline-Meaning, Importance. Collective Bargaining-Meaning and Importance, Process.	15
	Suggestive Reading: 1. Aswathappa K Maine Resource Management Tata McGraw Hill. 2. Verma Pramod Savi Bagiyaprabandhan Rao VSP human resource management Excel books. 3. Tripathi PC peronnell management and industrial relations, Sultan Chan and Sons. 4. Agarwal & Fauzdar, Human Resource Management- SBPD Publishing House, Agra (English/Hindi) Note: Latest edition of the text book should be used,	



B.Com. (Hons.): Semester -VI		
Paper BCCC 6.3(b): Financial Institutions & Market		
Duration: 3 Hrs.	Marks: 100 (30+70)	Credit-6
Course Learning outcomes: <ul style="list-style-type: none">• After completing this course a student will have:• Ability to understand the concept of Financial Market along with the basic formand norms of Financial Market.• Ability to understand the terminologies associated with the field of FinanciaMarket and control along with their relevance.• Ability to identify the appropriate method and techniques of Financial Market fosolving different problems.• Ability to apply basic Financial Market principles to solve business and industryrelated problems.• Ability to understand the concept of Primary and Secondary Market, StockExchange, SEBI etc.		
Unit	Topics	No. of Lectures
I	Financial Markets an Overview: Meaning of Financial Market and its Significance in the Financial System. Financial Markets in the Organized Sector - Industrial Securities Market, Government Securities Market, Long-term Loans Market, Mortgages Market, Financial Guarantee Market, Meaning and Structure of Money Market in India, Characteristics of a Developed Money Market, Significance and Defects of Indian Money Market.	17
II	Capital Market: New issue market - Meaning and Functions of New Issue Market, Instruments of New Issues, Players and their role in the New Issue Market, issue-pricing and marketing. Defects and Remedies of New Issue Market.	26
III	Secondary market: Functions and role of stock exchange; Listing procedure and legal requirements; Public Stock Exchanges-NSE, BSE and OTCEI. Functionaries on Stock Exchanges: Brokers, Sub brokers, market makers, jobbers, portfolio consultants, institutional investors.	16



IV	Investor Protection: Grievances concerning stockexchange dealings and their removal, Demat Trading. SEBI Guidelines - Primary Market, Secondary Market and the Protection of investor's interest, NCLT &NCLAT.	16
Suggested Readings: <ol style="list-style-type: none">1. Machiraju, 'Indian Financial System' – Vikas Publishing House.2. Varshney P.N., & Mittal D.K., 'Indian Financial System', Sultan Chand & Sons New Delhi.3. Avadhani V.A Capital Market, Himalaya Publishing House, New Delhi4. Mulay, M. A., "New Issues Capital Market in India"5. Gordon & Natarajan, "Indian Financial System" Himalaya Publishing House.6. Avdhani, V. A., "Investment Management" Himalaya Publishing House.7. Gupta, O. P., "Indian Securities Market". <p style="text-align: center;">Note- Latest edition of the text books should be used.</p>		



B.Com. (Hons.): Semester -VI		
Paper BCCC 6.3 (c): Business Ethic and Corporate Governance		
Duration: 3 Hrs	Marks: 100 (30+70)	Credit: 6
Course outcomes: This course seeks to provide knowledge about the concepts, tools, techniques, and relevance of Business Ethics and Corporate Governance in the present changing scenario.		
Unit	Topics	No. of Lectures
I	Values – Importance, Sources of Value Systems, Types, Values, Loyalty and Ethical Behaviour, Values across Cultures; Business Ethics – Nature, Characteristics and Needs, Ethical Practices in Management.	17
II	The Ethical Value System – Universalism, Utilitarianism, Distributive Justice, Social Contracts, Individual Freedom of Choice, Professional Codes; Culture and Ethics – Ethical Values in different Cultures, Culture and Individual Ethics.	26
III	Law and Ethics – Relationship between Law and Ethics, Other Bodies in enforcing Ethical Business Behaviour, Impact of Laws on Business Ethics; Social Responsibilities of Business – Environmental Protection, Fair Trade Practices, fulfilling all National obligations under various Laws, Safeguarding Health and well- being of Customers.	16
IV	Corporate Governance: Issues, need, corporate governance code, transparency & disclosure, role of auditors, board of directors and shareholders; Global issues of governance, accounting and regulatory framework, corporate scams, committees in India and abroad, corporate social responsibility.	16
Suggested Readings: 1. Kitson Alan- Ethical Organization, Palgrave 2. L. T. Hosmer: The Ethics of Management, Universal Book. 3. D. Murray: Ethics in Organizational, Kogan Page. 4. S. K. Chakraborty: Values and Ethics in Organization, OUP Note- Latest edition of the text books should be used.		



B.Com. (Hons.) (CBCS): Semester - VI		
Paper BCCC 6.3(d): Financial Analysis and Reporting		
Duration: 3 Hrs	Marks: 100 (30+70)	Credit: 6
Course outcomes: This course seeks to provide knowledge to understand, analyse and interpret the basic framework of financial reporting		
Unit	Topics	No. of Lectures
I	Basis & Understanding of Financial Purpose of financial reporting, users of financial reports, conceptual framework for financial statements. Structure of Financial Statements: Introduction, Statement of Financial Position (Balance Sheet), Statement of Earnings (Income Statement), and Statement of Cash Flows (Cash Flow Statement). Additional disclosure statements: Need for Additional Statements, Auditor's Report, Director's Report, Funds Flow Statement, Electronic Dissemination, and Corporate Governance.	15
II	Components of Financial Statements Inventories, Receivables, Assets (Fixed Tangible, Intangible), Leases, Revenue, Income-Tax, Retained Earnings.	20
III	Analysis & Interpretation of Financial Statements Lectures Ratio Analysis–Liquidity, Solvency, Activity & Profitability Analysis, Comparative & Common Size Analysis (Vertical & Horizontal Analysis), Financial Statement Variation by Type of Industry Expanded Analysis: Financial Ratios used in Annual Reports, Management's use of Analysis, Graphing Financial Information	20
IV	Accounting Standards in India & IFRS- Basic Framework	20
Suggested Readings:		
1.Lal, Jawahar, Corporate Financial Reporting: Theory & Practice, Taxmann Applied Services, New Delhi.		
2.Raiyani, J. R. and Lodha, G., International Financial Reporting Standard (IFRS) and Indian Accounting Practices, New Century Publications.		
3.Singh, N. T. and Agarwal, P., Corporate Financial Reporting in India, Raj Publishing, Jaipur.		
4.Hennie, V. G., International Financial Reporting Standards: A practical guide, Washington: World Bank.		
5.Alexander, D., Britton, A. and A. Jorissen, Global Financial Reporting and Analysis, Cengage Learning, Indian edition.		
6.Grewal, T.S., Introduction to Accounting, S. Chand and Co., New Delhi.		
Note: Latest edition of text book may be used.		



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GENERIC COURSE

Sem.	Course Code	Paper Title	Page no.
I	Minor/Generic Elective-I (other faculty)	Investing in Stock Markets	63
II	Minor/Generic Elective-2 (other Faculty)	Any one of the following 1.New Venture Planning	65
III	Minor/Generic Elective-2 (other Faculty)	Any one from the following: 1. Project Management 2. Insurance and Risk Management	67 68
IV	Minor/Generic Elective-2 (other Faculty)	Human Resource Management	69



B.Com. (Hons.) (CBCS): Semester - I

Paper BCGC 1.4(a): Investing in Stock Markets

Duration: 3 Hrs

Marks: 100 (30+70)

Credit: 4

Course Learning outcomes: This paper intends to provide basic skills to operate in stock market and the ways of investing in it. It will enable the student to take up investment in stock market independently.

Unit	Topics	No. of Lectures
I	Investing Fundamentals Types of Investment – Equity Shares, IPO/ FPO, Bonds. Indian Securities Market: the market participants, trading of securities, security market indices. Sources of financial information. Role of Stock Exchange, Stock exchanges in India: BSE, NSE, MCX. Buying and selling of stocks: using brokerage and analysts' recommendations. Use of limit order and market order.	10
II	Stock Analysis and Valuation Online trading of stocks: Understanding stock quotations, types and placing of order. Risk: its valuation and mitigation, Analysis of the company: financial characteristics (as explained by ratio analysis, future prospects of the company, assessing quality of management using financial and non-financial data, balance sheet and quarterly results, cash flows and capital structure). Comparative analysis of companies, Stock valuations: using ratios like PE ratio, PEG ratio, Price Revenue ratio. Use of Historic prices, simple moving average, basic and advanced interactive charts. Examining the shareholding patten of the company. Pitfalls to avoid while investing: high P/E stocks, low price stocks, stop loss, excess averaging.	15
III	Investing in Mutual Funds Background on Mutual Funds: Advantages of investing in Mutual funds. Motives of mutual fund investments, Net Asset Value, Types of Mutual funds: Open ended, close ended, equity, debt, hybrid, money market, Load vs. no load funds, Factors affecting choice of mutual funds. CRISIL Mutual Fund Ranking and its Usage.	15
IV	Understanding Derivatives Futures, Options, trading in futures and options. Understanding stock market quotes on futures and options. Types of orders, Put and Call options: How Put and Call options work. Commodities, Derivatives of commodities, trading of commodity derivatives on MCX, Currency derivatives and its trading	10



Suggested Readings:

1. Gitman and Joehnk, Fundamentals of Investing, Pearson.
2. Madura, Jeff, Personal Finance, Pearson.
3. Chandra, Prasanna, Investment Analysis and Portfolio Management, Tata McGraw Hill.
4. Damodaran, Aswath, Investment Valuation: Tool and Techniques for Determining the Value of Any Asset, Wiley Finance.
5. Bodie, Alex, Marcus and Mohanty, Investments, McGraw Hill Publishing Co.
6. Hirt and Block, Fundamentals of Investment Management, McGraw Hill Publishing Co.
7. Pandiyan, Punithavathy, Security Analysis and Portfolio Management, Vikas Publications
8. www.yahoofinance.com
9. www.moneycontrol.com
10. www.bloomberg.com

Note: Latest edition of text book may be used.



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B.Com. (Hons.) (CBCS): Semester - II

Paper BCGC 2.4(a): New Venture Planning

Duration: 3 Hrs

Marks: 100 (30+70)

Credit: 4

Course Learning outcomes: This paper intends to provide exposure to students regarding different aspects of setting up a new business. After completing the course student should be able to develop an understanding of the process of identifying various sources of new business ideas of products and services. The understanding of this paper will help them to examine, evaluate and approach different sources of finance, the nature of marketing effort required and to develop a comprehensive business plan.

Unit	Topics	No. of Lectures
I	Starting New Ventures & Methods to Initiate Ventures: Opportunity identification. The search for new ideas. Source of innovative ideas. Techniques for generating ideas. Entrepreneurial imagination and creativity: The role of creative thinking. Developing your creativity. Impediments to creativity. The pathways to New Ventures for Entrepreneurs, Creating New Ventures. Acquiring an established Venture: Advantages of acquiring an ongoing Venture. Examination of key issues. Franchising: How a Franchise works. Franchise law. Evaluating the franchising opportunities.	15
II	Legal Challenges in Setting up Business: Intellectual Property Protection: Patents, Trademarks, and Copyrights. Requirements and Procedure for filing a Patent, Trademark, and Copyright. Legal acts governing businesses in India. Identifying Form of Organisation: Sole Proprietorship, Partnership, Limited Liability Partnership and Company.	10
III	The Search for Entrepreneurial Capital: The Entrepreneur's Search for Capital. The Venture Capital Market. Criteria for evaluating New-Venture Proposals. Evaluating the Venture Capitalist. Financing stages. Alternate Sources of Financing for Indian Entrepreneurs. Bank Funding. Government Policy Packages. State Financial Corporations (SFCs). Business Incubators and Facilitators. Informal risk capital: Angel Investors.	10
IV	The Marketing Aspects of New Ventures Business Plan Preparation for New Ventures: Developing a Marketing Plan: Customer Analysis, Sales Analysis and Competition Analysis. Market Research. Sales Forecasting. Evaluation. Pricing Decision. Business Plan: Concept. Pitfalls to Avoid in Business Plan. Benefits of a Business Plan Developing a Well-Conceived Business Plan. Elements of a Business Plan: Executive Summary. Business Description. Marketing: Market Niche and Market Share. Research, Design and Development. Operations. Management. Finances. Critical-Risk. Harvest Strategy. Milestone Schedule. Suggested Case Studies: Case studies related to business or startups in	15



e-commerce, services, retailing, travel and hospitality.

Suggested Readings:

1. Kuratko, D.F., and T. V. Rao, Entrepreneurship: A South-Asian Perspective, Cengage Learning.
2. Robert, H. M., Manimala, M. Peters, and D. Shepherd, Entrepreneurship, Tata McGraw Hill, India.
3. Barringer, B. R., and R. D. Ireland, Entrepreneurship: Successfully Launching New Ventures, Pearson Education, India.
4. Hishrich., Peters, Entrepreneurship: Starting, Developing and Managing a New Enterprise, Irwin.
5. Roy, Rajeev, Entrepreneurship, Oxford University Press.
6. Kumar, Arya, Entrepreneurship: Creating and Leading an Entrepreneurial Organization, Pearson, India.
7. Holt, David H., Entrepreneurship: New Venture Creation, PHI Learning.
8. Nickels, William G; McHugh, James M, and Susan M McHugh; Understanding Business, Tata McGraw Hill.

Note: Latest edition of text book may be used.



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B.Com. (Hons.) (CBCS): Semester - III

Paper BCGC 3.4(a): Project Management

Duration: 3 Hrs

Marks: 100 (30+70)

Credit: 4

Course Learning outcomes: To enable the student to evolve a suitable framework for the preparation, appraisal, monitoring and control and hedge risk of industrial project.

Unit	Topics	No. of Lectures
I	Introduction Objectives of Project Planning, monitoring and control of investment projects. Relevance of social cost benefit analysis, identification of investment opportunities. Pre-feasibility studies.	10
II	Project Preparation Technical feasibility, estimation of costs, demand analysis and commercial viability, risk analysis, collaboration arrangements; financial planning; Estimation of fund requirements, sources of funds. Loan syndication for the projects. Tax considerations in project preparation and the legal aspects.	15
III	Project appraisal Business criterion of growth, liquidity and profitability, social cost benefit analysis in public and private sectors, investment criterion and choice of techniques. Estimation of shadow prices and social discount rate.	15
IV	Issues in Project Planning and Management Cost and Time Management issues in Project planning and management.	10

Suggested Readings:

1. Chandra. Prasanna, Project Preparation Appraisal and Implementation. Tata McGraw Hill.
2. Gray, Clifford.F. Project Management. McGraw Hill.

Note: Latest edition of text books may be used.



B.Com. (Hons.) (CBCS): Semester - III		
Paper BCGC 3.4(b): Insurance and Risk Management		
Duration: 3 Hrs	Marks: 100 (30+70)	Credit: 4
Course Learning outcomes: To enable the student to develop an understanding among students about identifying analyzing and managing various types of risk. Besides, the students will be in a position to understand principles of insurance and its usefulness in business, along with its regulatory framework.		
Unit	Topics	No. of Lectures
I	Concept of Risk, Types of Risk, Managing Risk, Sources and Measurement of Risk, Risk Evaluation and Prediction. Disaster Risk Management, Risk Retention and Transfer. Concept of Insurance, Need for Insurance, Globalization of Insurance Sector, Reinsurance, Co-insurance, Assignment. Endowment	10
II	Nature of Insurance Contract, Principle of Utmost Good Faith, Insurable Interest, proximit cause, contribution and subrogation, Indemnity, Legal Aspects of Insurance Contract, Types of Insurance, Fire and Motor Insurance, Health Insurance, Marine Insurance, Automobile Insurance.	15
III	Control of Malpractices, Negligence, Loss Assessment and Loss Control, Exclusion of Perils, Actuaries, Computation of Insurance Premium.	15
IV	Regulatory Framework of Insurance: Role, Power and Functions of IRDA, Composition of IRDA, IRDA Act'1999	10
Suggested Readings: 1.George, E. Rejda, Principles of Risk Management and Insurance, Pearson Education. 2.Dorfman, Marks S., Introduction to Risk Management and Insurance, Pearson 3.All the three modules of Insurance and Risk Management by Institute of Chartered Accountants of India 4. Gupta. P.K, Insurance and Risk Management, Himalaya Publishing House. 5.Mishra, M. N., Principles and Practices of Insurance, S. Chand and Sons. 6.Dinsdale, W.A., Elements of Insurance, Pitaman. 7.Black, K. and H.D. Skipper, Life and Health insurance, Pearson Education 8.Crane, F., Insurance Principles and Practices, John Wiley and Sons, New York. 9.Vaughan, E. J. and T. Vaughan, Fundamentals of Risk and Insurance, Wiley & Sons 10.Hansell, D.S., Elements of Insurance, Macdonald& Evans Ltd. Note: Latest edition of text book may be used.		



B.Com. (Hons.) (CBCS): Semester - IV		
Paper BCGC 4.4(a): Human Resource Management		
Duration: 3 Hrs	Marks: 100 (30+70)	Credit: 4
Course Learning outcomes: To acquaint students with the techniques and principles to manage human resource of an organisation.		
Unit	Topics	No. of Lectures
I	Human Resource Management 15 Lectures Concept and functions; Role, status and competencies of HR manager; HR policies; Evolution of HRM; Emerging challenges of human resource management - Workforce diversity, empowerment, downsizing, VRS, work life balance.	10
II	Acquisition of Human Resource 15 Lectures Human resource planning- Quantitative and qualitative dimensions; Job analysis – Job description and job specification; Recruitment – concept and sources; Selection – concept and process; Test and interview; Placement, induction and socialization; Retention	10
III	Training, Development & Compensation 25 Lectures Concept and importance; Role specific and competency-based training; Training and development methods – Apprenticeship, understudy, job rotation, vestibule training, case study, role playing, sensitivity training, In-basket, management games, conferences and seminars, coaching and mentoring, management development programs; Training process outsourcing. Compensation - Concept and policies, Base and supplementary compensation; Individual, group and organization incentive plans; Fringe benefits; Performance linked compensation; Employee stock option; Pay band compensation system; Job evaluation.	15
IV	Performance Appraisal and Maintenance of employees 20 Lectures Performance appraisal- Nature, objectives and process; Performance management; Methods of performance appraisal; Potential appraisal; Employee counselling; Job changes - Transfers and promotions, Human resource audit. Employee health and safety; Employee welfare; Social	15



security (excluding legal provisions); Employer-employee relations- An overview.

Suggested Readings:

1. Mondy, A. W. and Noe, R. M., *Human Resource Management*, Pearson Education.
2. Decenzo, D.A. and Robbins, S. P., *Fundamentals of Human Resource Management*, Wiley, India
3. Dessler, G. and Varkkey, B., *Human Resource Management*, Pearson Education, Delhi.
4. Chhabra, T.N., *Human Resource Management*, Dhanpat Rai & Co., Delhi.
5. Aswathappa, K., *Human Resource Management*, Tata McGraw-Hill, New Delhi.
6. French, W. L., *Human Resource Management*, Houghten Mifflin, Boston.
7. Gupta, C.B., *Human Resource Management*, Sultan Chand & Sons, Delhi.
8. Rao, V. S. P., *Human Resource Management: Text and Cases*, Excel Books.

Note: Latest edition of text book may be used.



SEC COURSE

Sem	Course Code	Paper Title	Page no.
I	Vocational (SEC)	Collective Bargaining & Negotiation Skills	72
II	Vocational (SEC)	Any one of the following 1. Cyber Crimes & Law 2. Training & Development	73 74
III	Vocational (SEC)	1. Leadership & Team Development 2. Personal Finance & Planning	75 77
IV	Vocational (SEC)	E-filing of Returns Project Management & Techniques	78 80



B.Com. (Hons.): Semester - I		
Paper BCSEC 1.5(a): COLLECTIVE BARGAINING AND NEGOTIATION SKILLS		
Duration: 3 Hrs	Marks: 100 (70+30)	Credit: 3
Course Learning outcomes: After completing the course, the student shall be able to: CO1: identify issues in collective bargaining, its significance. CO2: understand the levels, coverage and agreements of collective bargaining. CO3: work on liaison in negotiations CO4: differentiate between negotiations, collective bargaining and use of its approaches. CO5: administer the negotiation agreement and handle grievance management		
Unit	Topics	No. of Lectures
I	Issues in Collective Bargaining Meaning, Definitions and Characteristics of Collective Bargaining; Critical Issues in Collective Bargaining; Theories of Collective Bargaining: Hick's Analysis of Wages Setting under Collective Bargaining, Conflict-choice Model of Negotiation, A Behavioural Theory of Labour Negotiation.	10
II	Collective Bargaining in India Pre-requisites for successful Collective Bargaining in any Country; Collective Bargaining in Practice; Levels of Bargaining, Coverage and Duration of Agreements; Difficulties in the Bargaining Process and Administration of Agreements. Select case studies from Indian perspective.	10
IV	Negotiation Skills Negotiation Process; Effective Negotiation-Preparing for Negotiation, Negotiating Integrative Agreements; Negotiation and Collective Bargaining- Approaches and Phases in Collective Bargaining, Coalition Bargaining and Fractional Bargaining, Impasse Resolution, Contract Ratification.	10
Suggested Readings: 1. Anand, K.B. and Paswan, A.K., (2017) Collective Bargaining and negotiation Skills. Galgotia Publishing Company 2. Dwivedi, R.S. (2002). Managing Human Resources: Industrial Relations in Indian Enterprises. New Delhi: Galgotia Publishing Company. 3. Edwards, P. (2009). Industrial Relations: Theory and Practice in Britain. U.K: Blackwell Publishing. Note: Latest edition of text book may be used.		



B.Com. (Hons.): Semester - II		
Paper BCSEC 2.5 (a): CYBER CRIMES AND LAWS		
Duration: 3 Hrs	Marks: 100 (70+30)	Credit: 3
Course Learning outcomes: After completing the course, the student shall be able to: CO1: identify cyber risk associated with online activities CO2: prepare them for safe working in the vertical having varied access points, data sources, network and system related issues, especially in online transactions. CO3: generate and preserve electronic evidences for personal and professional use. CO4: work in virtual space safely and with business process or products conforming to the regulatory framework and not falling under the ambit of cyber crimes. CO5: analyse the cases and find pertinent facts for resolutions.		
Unit	Topics	No. of Lectures
I	Introduction- Computer crime and cyber crimes; Distinction between cyber crime and conventional crimes; Kinds of cyber crimes- cyber stalking, cyber terrorism, forgery and fraud, crimes related to IPRs, computer vandalism, cyber forensic.	08
II	Definitions under IT Act, 2000 and Contemporary Business Issues in Cyber Space. Definitions under IT Act, 2000; Concept of Internet, Web Centric Business, E Business and its significance, Electronic Governance, Instant messaging platform, social networking sites and mobile applications, security risks, Internet of Things (IOT), Cyber jurisdiction, Domain name dispute and their resolution,	10
III	E-forms; E- Money, regulations of PPI (Pre-Payment Instruments) by RBI, Electronic Money Transfer, Privacy of Data and Secure Ways of Operation in Cyber Space.	10
III	Regulation of Certifying Authorities; Appointment and Functions of Controller; License to issue Digital Signatures Certificate; Renewal of License; Controller's Powers; Procedure to be Followed by Certifying Authority; Issue, Suspension and Revocation of Digital Signatures Certificate, Duties of Subscribers; Penalties and Adjudication; Appellate Tribunal; Offences; Overview of GDPR and Indian data protection regime	12



ख्वाजा मुईनुद्दीन चिश्ती भाषा विश्वविद्यालय, लखनऊ, उत्तर प्रदेश (भारत)

Khwaja Moinuddin Chishti Language University, Lucknow, U.P. (India)

U.P. STATE GOVERNMENT UNIVERSITY,

(Recognised Under Section 2(f) & 12(B) of the UGC Act, 1956 & B.Tech. Approved by (AICTE)

Department of Commerce

B.Com. (Hons.) Syllabus under NEP-2020

Suggested Readings:

1. Dietel, Harvey M., Dietel, Paul J., and Steinbuhler, Kate. (2001). E-business and E-commerce for managers. Pearson Education.
2. Information Technology Rules & Cyber Regulations Appellate Tribunal Rules with Information Technology Act 2000. Taxmann Publications Pvt. Ltd., New Delhi.
3. Joseph, P.T. (2015). E-Commerce-An Indian Perspective. PHI
4. Painttal, D. (2016) Law of Information Technology, New Delhi: Taxmann Publications Pvt. Ltd.

Note: Latest edition of text book may be used.



B.Com. (Hons.): Semester - II		
Paper BCSEC 2.5(b): TRAINING AND DEVELOPMENT		
Duration: 3 Hrs	Marks: 100 (70+30)	Credit: 3
Course Learning outcomes: After completing the course, the student shall be able to: CO1: learn the practical applications of training and development theories in recent times. CO2: learn to design training programmes for diverse workforce. CO3: understand the role of development officers. CO4: evaluate training and development programmes. CO5: recognize the mechanism of career development programmes.		
Unit	Topics	No. of Lectures
I	Nature of Training and Development Theories of management training and development and practical application of these theories in today's organisations, inputs and gaps in training; Training and development as a source of competitive advantage; Resistance to change.	08
II	Designing Training Programmes Training process and practical application of designing programmes in today's environment, methods of training; Human re-engineering, managing change, workmen training, re-training, government initiatives, self-directed work teams, learning curves, managing a diverse workforce.	10
III	Executive development; Role of development officers, administrators, consultants, designers and instructors; Trends towards performance management and its impact on training professionals.	10
IV	Evaluation of training and development programmes- statistical methods; Use of appropriate training and development software packages; Application of distance learning packages, effective training follow-up.	12



Suggested Readings:

1. Bhattacharyya, D.K. Training and Development: Theories and Applications. New Delhi. Sage Publications India Pvt. Ltd.
2. Lynton, R., & Pareek, U. Training for Development. New Delhi: Vistaar.
3. Phillips, J. J. Hand book of Training Evaluation and Measurement Methods. Houston. Gulf Publishing Co.
4. Prior, J. Handbook of Training and Development. Mumbai: Jaico Publishing House



B.Com. (Hons.): Semester - III		
Paper BCSEC 3.5(a): LEADERSHIP AND TEAM DEVELOPMENT		
Duration: 3 Hrs	Marks: 100 (70+30)	Credit: 3
Course Learning outcomes: After completing the course, the student shall be able to: CO1: gain theoretical and practical knowledge to evaluate leadership skills, styles and strategies in contemporary world so as to become a successful leader and effective employee in organisation. CO2: understand the group dynamics and group decision making so as to develop acumen to utilize the leadership and team building concepts, tools and techniques to handle the complex organizational problems at different levels. CO3: recognize the dynamics of group decision making. CO4: understand the working of various teams in organisations. CO5: evaluate the role of women as leader and using various social media platforms as effective means of communication in contemporary world as a leader.		
Unit	Topics	No. of Lectures
I	Leadership Styles and attributes of Leadership; Transactional and transformational leadership; Ethical leadership, culture and leadership (the emerging trends in leadership are to be discussed with case studies and projects).	08
II	Groups and Group Processes The nature and types of groups; Group dynamics- group cohesion, group roles and group norms, threat to group effectiveness; Managing group and inter-group dynamics; Managing culturally diverse groups.	12
III	Leaders and Group Decisions Group decision making; Power and influence in teams; Leadership and team empowerment; Challenges in team decision making.	10
IV	Team Building and Team Effectiveness Group vs. team; Evolution of group into teams; Stages of team development (team development case studies); Emotionally intelligent teams; Characteristics of effective team; Collaborative communication in teams; Problem solving and conflict resolution in teams.	10



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Department of Commerce

B.Com. (Hons.) Syllabus under NEP-2020

Suggested Readings:

1. Luthans, F. (1997). Organisational Behavior. McGraw-Hill International Editions.
2. Robbins, S. T., Judge, T. A., & Hasham, E. S. (2013). Organisational Behavior. Pearson.
3. Singh, K. (2015). Organisational Behavior: Texts & Cases (3rd Edition ed.). India: Pearson.
4. Griffin, R. W., Phillips, J. M., & Gully, S. M. (2017). Organisational Behavior: Managing People and Organisations. Cengage Learning.
5. Greenberg, J., & Baron, R. A. Behavior in Organisations. Prentice Hall of India Pvt. Ltd., New Delhi.
6. Hersey, P. K., Blanchard, D., & Johnson, D. Management of Organisational Behavior: Leading Human Resources. Pearson Education.



7. Gratton, L. E. (2007). Eight ways to build collaborative teams. Harvard Business Review. 85 (11), 100-109.

8. Katzenbach, J. R., Douglas S. K. (2001). Discipline of Teams. Harvard Business Review. 71(2).111-120.

Additional Resources:

1. Hogg, M. & Vaughan, G.M. (2008). Social Psychology. Prentice Hall.

2. Kohn, S. E., & O'Connell, V. D. (2007). 6 Habits of Highly Effective Teams.

3. Lakes, F. Leadership: Theory and Practice by Peter G. Northouse. Sage Publication (6th edition). New Jersey: Career Press. ISBN: 9781452203409.

Note: Latest edition of readings may be used



B.Com. (Hons.): Semester - III		
Paper BCSEC 3.5(b): PERSONAL FINANCE AND PLANNING		
Duration: 3 Hrs	Marks: 100 (30+70)	Credit: 3
Course Learning outcomes: After completing the course, the student shall be able to: CO1: understand the meaning and relevance of Financial Planning. CO2: familiarize with regard to the concept of Investment Planning and its methods. CO3: examine concept of Personal Tax Planning. CO4: analyze Insurance Planning and its relevance CO5: develop insights into Retirement planning and its relevance		
Unit	Topics	No. of Lectures
I	Introduction to Financial Planning Financial goals, Time value of money, steps of financial planning, personal finance/loans, education loan, car loan & home loan schemes. Introduction of savings, benefits of savings, management of spending & financial discipline	10
II	Net banking and UPI, digital wallets, security and precautions against Ponzi schemes and online frauds such as phishing, credit card cloning, skimming etc.	10
III	Investment planning Process and objectives of investment, Concept and measurement of return & risk for various assets class, Measurement of portfolio risk and return, Diversification & Portfolio formation. Real estate, financial derivatives & Commodity market in India. Mutual fund schemes including SIP.	10
IV	Personal Tax Planning Tax Structure in India for personal taxation, Steps of Personal tax planning, Exemptions and deductions for individuals, tax avoidance versus tax evasion.	10



ख़्वाजा मुईनुद्दीन चिश्ती भाषा विश्वविद्यालय, लखनऊ, उत्तर प्रदेश (भारत)

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Suggested Readings:

1. Introduction to Financial Planning (4th Edition 2017) – Indian Institute of Banking & Finance
2. Pandit, Amar The Only Financial Planning Book that You Will Ever Need, Network 18 Publications Ltd (CNBC TV 18)
3. Sinha, Madhu, Financial Planning: A Ready Reckoner July 2017 Mc Graw Hill

Additional Resources

1. Halan, Monika, Lets Talk Money: You've Worked Hard for It, Now Make It Work for You, July 2018, Harper Business
2. Tripathi, Vanita, Fundamentals of Investment, Taxmann.

Note: Latest edition of readings may be used



B.Com. (Hons.): Semester - IV		
Paper BCSEC 4.5(a): E-FILING OF RETURNS		
Duration: 3 Hrs	Marks: 100 (30+70)	Credit: 3
Course Learning outcomes: After completing the course, the student shall be able to: CO1: know the difference between e-filing and regular filing of Income tax returns and understand the circumstances when e-filing is mandatory. CO2: understand the basic process of computing taxable income and tax liability and know about various types of income tax return forms. CO3: understand the concept of advance payment of tax and tax deduction at source and develop the ability of e-filing of TDS returns. CO4: become aware of the basic framework and structure of GST, including the meaning of input tax credit and the process of its utilization. CO5: know about various types of GST returns and their filing.		
Unit	Topics	No. of Lectures
I	Income tax and e-filing of ITRs Introduction to income tax – basic terminology; types of assessee; income taxable under different heads; basics of computation of total income and tax liability; deductions available from gross total income	10
II	TDS and e-Filing of TDS returns Introduction to the concept of TDS; provisions in brief relating to advance payment of tax; schedule for deposit of TDS; schedule for submission of TDS returns; prescribed forms for filing of TDS returns; exemption from TDS – Form 13, 15G, 15H; Practical workshop on e-filing of TDS returns	10
III	Conceptual framework of GST Introduction to basic concepts of GST: Output tax liability of CGST, SGST, UTGST, IGST, State compensation cess; GST Network; input tax credit utilization; small supplies and composition scheme; schedule for payment of GST; interest/penalty for late/non-filing of return; payment of GST by electronic ledger – electronic liability register, electronic credit ledger, electronic cash ledger.	10
IV	PAN card; due date of filing of income tax return. Instructions for filling out form ITR-1, ITR-2, ITR-3, ITR-4, ITR-4S, ITR-5, ITR-6. Introduction to Income Tax Portal; preparation of electronic return (practical workshops)	10



Suggested Readings:

1. Ahuja, Girish, Gupta Ravi, GST & Customs Law.
2. Ahuja. Girish. and Gupta. Ravi. Systematic Approach to Income Tax. Bharat Law House, Delhi.
3. Babbar, Sonal, Kaur, Rasleen and Khurana, Kritika. Goods and Service Tax (GST) and Customs Law. Scholar Tech Press.
4. Bansal, K. M., GST & Customs Law, Taxmann Publication.
5. Gupta, S.S., Vastu and Sevakar, Taxmann Publications, 2017



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Department of Commerce

B.Com. (Hons.) Syllabus under NEP-2020

6. Singhanian V. K, GST & Customs Law, Taxmann Publication.

7. Singhanian, Vinod K. and Singhanian Monica. Students' guide to Income Tax. University Edition. Taxmann Publications Pvt Ltd., New Delhi.

8. Sisodia Pushpendra, GST Law, Bharat Law House.

Additional Sources

Software-Excel Utility available at incometaxindiaefiling.gov.in

Note: Latest edition of readings may be used



B.Com. (Hons.): Semester - IV		
Paper BCSEC 4.5(b): Project Management and Techniques		
Duration: 3 Hrs	Marks: 100 (30+70)	Credit: 3
Course Learning Outcomes After completing the course, the student shall be able to: CO1: explain the concept and attributes of projects, project management system, process and its principles CO2: analyse project appraisal in public & private sector and estimate shadow prices and social discount rate. CO3: examine project risk and performance assessment. CO4: evaluate project management techniques using case studies.		
Unit	Topics	No. of Lectures
I	Introduction: Concept and attributes of Project, Identification of Investment opportunities, Project life cycle, Role of Project Manager,	10
II	Project Management Information System, Project Management Process and Principles, Relationship between Project Manager and Line Manager, Project Stakeholder Analysis. Project Planning, Monitoring and Control of Investment Projects. Pre-Feasibility study.	10
III	Project Preparation: Technical Feasibility, Marketing Feasibility, Financial Planning: Estimation of Costs and Funds (including sources of funds), Loan Syndication for the Projects, Demand Analysis and Commercial Viability (brief introduction to NPV), Project budget, Collaboration Arrangements, Tax considerations and legal aspects.	10
IV	Project Appraisal: Business Criterion of Growth, Liquidity and Profitability, Social Cost Benefit Analysis in Public and Private Sector, Investment Criterion and Choice of techniques, Estimation of Shadow prices and Social discount rate	10



Suggested Readings:

1. Chandra. Prasanna. Project Preparation, Appraisal and Implementation. Tara McGraw Hill.
2. Gido, Jack,. And Clements, James P. Project Management. Cengage Learning.
3. Gray, Clifford F., Larson, Eric W., and Desai, Gautam V. Project Management: The Managerial Process. McGraw Hill Education.

Additional Resources

1. Barker, Stephen and Cole, Rob. Brilliant Project Management, Pearson.
2. Kharua, Sitangshu Project Management and Appraisal. Oxford Press University.

Note: Latest Editions of the text books may be used.



AECC COURSE (Co-Curricular)

Sem	Course Code	Paper Title	Page no.
I	Co-Curricular (AECC)	Food, Nutrition and Hygiene	80
II	Co-Curricular (AECC)	First Aid and Health	82
III	Co-Curricular (AECC)	Human Values and Environmental Studies	85
IV	Co-Curricular (AECC)	Physical Education and Yoga	87
V	Co-Curricular (AECC)	Analytic Ability and Digital Awareness	89
VI	Co-Curricular (AECC)	Communication Skills and Personality Development	91



B.Com. (Hons.): Semester - I		
Paper AICC 1.6: Food, Nutrition and Hygiene		
Duration: 3 Hrs	Marks: 100 (30+70)	No Credit
Course outcomes: <ul style="list-style-type: none">To learn the basic concept of the Food and NutritionTo study the nutritive requirement during special conditions like pregnancy and lactationTo learn meal planningTo learn 100 days Nutrition ConceptTo study common health issues in the society To learn the special requirement of food during common illness		
Unit	Topics	No. of Lectures
I	Concept of Food and Nutrition (a) Definition of Food, Nutrients, Nutrition, Health, balanced Diet (b) Types of Nutrition- Optimum Nutrition, under Nutrition, Over Nutrition (c) Meal planning- Concept and factors affecting Meal Planning Food groups and functions of food	8
II	Nutrients: Macro and Micro RDA, Sources, Functions, Deficiency and excess of <ul style="list-style-type: none">CarbohydrateFatsProteinMineralsMajor: Calcium, Phosphorus, Sodium, Potassium Trace: Iron, Iodine, Fluorine, ZincVitaminsWater soluble vitamins: Vitamin B, C Fat soluble vitamins: Vitamin A, D, E, KWater Dietary Fibre	7
III	1000 days Nutrition (a) Concept, Requirement, Factors affecting growth of child (b) Prenatal Nutrition (0 - 280 days): Additional Nutrients' Requirement and risk factors during pregnancy Breast / Formula Feeding (Birth – 6 months of age) Complementary and Early Diet (6 months – 2 years of age)	8
IV	Community Health Concept (a) Causes of common diseases prevalent in the society and Nutrition requirement in the following: Diabetes Hypertension (High Blood Pressure)	7



	Obesity Constipation Diarrhea Typhoid (b) National and International Program and Policies for improving Dietary Nutrition Immunity Boosting Food	
Suggested Readings: 1. Singh, Anita, "Food and Nutrition", Star Publication, Agra, India, 2018. 2. 1000Days-Nutrition_Brief_Brain-Think_Babies_FINAL.pdf 3. https://pediatrics.aappublications.org/content/141/2/e20173716 4. https://www.ncbi.nlm.nih.gov/pmc/articles/PMC5750909/ 5. डॉ. वंदना शर्मा "आहार और स्वास्थ्य" डॉ. वंदना शर्मा "आहार और स्वास्थ्य" डॉ. वंदना शर्मा "आहार और स्वास्थ्य" डॉ. वंदना शर्मा "आहार और स्वास्थ्य" डॉ. वंदना शर्मा 6. Sheel Sharma, Nutrition and Diet Therapy, Peepee Publishers Delhi, 2014, First Edition.		



B.Com. (Hons.): Semester - II

Paper AICC 2.6: First Aid and Health

Duration: 3 Hrs

Marks: 100 (30+70)

No Credit

Course outcomes:

- Learn the skill needed to assess the ill or injured person.
- Learn the skills to provide CPR to infants, children and adults.
- Learn the skills to handle emergency childbirth
- Learn the Basic sex education help young people navigate thorny questions responsibly and with confidence.
- Learn the Basic sex education help youth to understand Sex is normal. It's a deep, powerful instinct at the core of our survival as a species. Sexual desire is a healthy drive.
- Help to understand natural changes of adolescence

Learn the skill to identify Mental Health status and Psychological First Aid

Unit	Topics	No. of Lectures
I	<p>A. Basic First Aid</p> <ul style="list-style-type: none"> • Aims of first aid & First aid and the law. • Dealing with an emergency, Resuscitation (basic CPR). • Recovery position, Initial top to toe assessment. • Hand washing and Hygiene • Types and Content of a First aid Kit <p>B. First AID Technique</p> <ul style="list-style-type: none"> • Dressings and Bandages. • Fast evacuation techniques (single rescuer). • Transport techniques. <p>C. First aid related with respiratory system</p> <p>Basics of Respiration.</p> <ul style="list-style-type: none"> • No breathing or difficult breathing, Drowning, Choking, Strangulation and hanging, • Swelling within the throat, Suffocation by smoke or gases and Asthma. <p>D. First aid related with Heart, Blood and Circulation</p> <ul style="list-style-type: none"> • Basics of The heart and the blood circulation. • Chest discomfort, bleeding. <p>D. First aid related with Wounds and Injuries</p> <ul style="list-style-type: none"> • Type of wounds, small cuts and abrasions • Head, Chest, Abdominal injuries • Amputation, Crush injuries, Shock <p>E. First aid related with Bones, Joints Muscle related injuries</p> <ul style="list-style-type: none"> • Basics of The skeleton, Joints and Muscles. <p>Fractures (injuries to bones).</p>	2 (Theory) 10 (Practical)
	<p>F. First aid related with Nervous system and Unconsciousness</p> <ul style="list-style-type: none"> • Basics of the nervous system. • Unconsciousness, Stroke, Fits – convulsions – seizures, Epilepsy. <p>G. First aid related with Gastrointestinal Tract</p> <ul style="list-style-type: none"> • Basics of The gastrointestinal system. • Diarrhea, Food poisoning. <p>H. First aid related with Skin, Burns</p> <ul style="list-style-type: none"> • Basics of The skin. 	



	<ul style="list-style-type: none">• Burn wounds, Dry burns and scalds (burns from fire, heat and steam).• Electrical and Chemical burns, Sun burns, heat exhaustion and heatstroke.• Frost bites (cold burns), Prevention of burns, Fever and Hypothermia. <p>I. First aid related with Poisoning</p> <ul style="list-style-type: none">• Poisoning by swallowing, Gases, Injection, Skin <p>J. First aid related with Bites and Stings</p> <ul style="list-style-type: none">• Animal bites, Snake bites, Insect stings and bites <p>K. First aid related with Sense organs</p> <ul style="list-style-type: none">• Basic of Sense organ.• Foreign objects in the eye, ear, nose or skin.• Swallowed foreign objects. <p>L. Specific emergency satiation and disaster management</p> <ul style="list-style-type: none">• Emergencies at educational institutes and work• Road and traffic accidents.• Emergencies in rural areas.• Disasters and multiple casualty accidents.• Triage. <p>Emergency Child birth</p>	<p>2 (Theory) 10 (Practical)</p>
III	<p>Basic Sex Education</p> <ul style="list-style-type: none">• Overview, ground rules, and a pre-test• Basics of Urinary system and Reproductive system.• Male puberty — physical and emotional changes• Female puberty — physical and emotional changes• Male-female similarities and differences• Sexual intercourse, pregnancy, and childbirth• Facts, attitudes, and myths about LGBTQ+ issues and identities• Birth control and abortion• Sex without love — harassment, sexual abuse, and rape <p>Prevention of sexually transmitted diseases.</p>	<p>9 (Theory)</p>
IV	<p>Mental Health and Psychological First Aid</p> <ul style="list-style-type: none">• What is Mental Health First Aid?• Mental Health Problems in the India• The Mental Health First Aid Action Plan• Understanding Depression and Anxiety Disorders• Crisis First Aid for Suicidal Behavior & Depressive symptoms• What is Non-Suicidal Self-Injury?• Non-crisis First Aid for Depression and Anxiety• Crisis First Aid for Panic Attacks, Traumatic events• Understanding Disorders in Which Psychosis may Occur• Crisis First Aid for Acute Psychosis• Understanding Substance Use Disorder• Crisis First Aid for Overdose, Withdrawal• Using Mental Health First Aid	<p>2 (Theory) 10 (Practical)</p>
<p>Suggested Readings:</p> <ul style="list-style-type: none">• Indian First Aid Manual-https://www.indianredcross.org/publications/FA-manual.pdf• Red Cross First Aid/CPR/AED Instructor Manual• https://mhfa.com.au/courses/public/types/youthedition4• Finkelhor, D. (2009). The prevention of childhood sexual abuse. Durham, NH: Crimes Against Children Research Center. www.unh.edu/ccrc/pdf/CV192.pdf• Kantor L. & Levitz N. (2017). Parents' views on sex education in schools: How much do Democrats and Republicans		



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agree? PLoS ONE, 12 (7): e0180250.

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

<https://marshallmemo.com/marshall-publications.php#8>



B.Com. (Hons.): Semester - III

Paper AICC 3.6: Human Values and Environment studies

Duration: 3 Hrs

Marks: 100 (30+70)

**No
Credit**

Course outcomes:

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

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

Efforts taken by India in Sustainable Development.

Unit	Topics	No. of Lectures
I	Human Values- Introduction- Values, Characteristics, Types, Developing Value system in Indian Organisation, Values in Business Management, value based Organisation, Trans –cultural Human values in Management. Swami Vivekananda's philosophy of Character Building, Gandhi's concept of Seven Sins, APJ Abdul Kalam view on role of parents and Teachers. Human Values and Present Practices – Issues: Corruption and Bribe, Privacy Policy in Web and social media, Cyber threats, Online Shopping etc. Remedies UK Bribery Act, Introduction to sustainable policies and practices in Indian Economy. Principles of Ethics Secular and Spiritual Values in Management- Introduction- Secular and Spiritual values, features, Levels of value Implementation. Features of spiritual Values, Corporate Social Responsibility- Nature, Levels, Phases and Models of CSR, Corporate Governance. CSR and Modern Business Tycoons Ratan Tata, Azim Premji and Bill Gates.	07
II	Holistic Approach in Decision making- Decision making, the decision-making process, The Bhagavad Gita: Techniques in Management, Dharma and Holistic Management.	



	Discussion through Dilemmas – Dilemmas in Marketing and Pharma Organisations, moving from Public to Private – monopoly context, Dilemma of privatisation, Dilemma on liberalization, Dilemma on social media and cyber security, Dilemma on Organic food, Dilemma on standardization, Dilemma on Quality standards. Case Studies	08
III	Ecosystem: Concept, structure & functions of ecosystem: producer, consumer, decomposer, food web, food chain, energy flow, Ecological pyramids Conservation of Biodiversity- In-situ & Ex- situ conservation of biodiversity Role of individual in Pollution control Human Population & Environment Sustainable Development India and UN Sustainable Development Goals Concept of circular economy and entrepreneurship	07
IV	Environmental Laws? International Advancements in Environmental Conservation Role of National Green Tribunal Air Quality Index Importance of Indian Traditional knowledge on environment Bio assessment of Environmental Quality Environmental Management System • Environmental Impact Assessment and Environmental Audit	08
Suggested Readings: 1. A foundation course in Human Values and Professional Ethics by RR. Gaur, R. Sangal et.al 2. JUSTICE: What's the Right Thing to Do? Michael J. Sandel. 3. Human Values by A. N. Tripathi New Age International 4. Environmental Management by N.K. Uberoi 5. https://www.un.org/sustainabledevelopment/sustainable-development-goals/ 6. https://www.india.gov.in/my-government/schemes 7. https://www.legislation.gov.uk/ukpga/2010/23/contents Daniel Kahneman, Thinking, Fast and Slow; Allen Lane Nov 2011 ISBN: 9780141918921		



B.Com. (Hons.): Semester - IV

Paper AICC 4.6: Physical Education and Yoga

Duration: 3 Hrs

Marks: 100 (30+70)

No Credit

Course outcomes:

Students will learn the introduction of Physical Education, Concept of fitness and wellness, Weight management and lifestyle of an individual. The student will also learn about the relation of Yoga with mental health and value

Education. In this course student will also learn about the aspects of the Traditional games of India.

Unit	Topics	No. of Lectures
I	Physical Education: <ul style="list-style-type: none">• Meaning, Definition, Aim and Objective.• Misconception About Physical Education.• Need, Importance and Scope of Physical Education in the Modern Society.• Physical Education Relationship with General Education. Physical Education in India before Independence. Physical Education in India after Independence.	6 Theory
II	Concept of Fitness and Wellness: <ul style="list-style-type: none">• Meaning, Definition and Importance of Fitness and Wellness.• Components of Fitness.• Factor Affecting Fitness and Wellness. Weight Management: <ul style="list-style-type: none">• Meaning and Definition of Obesity.• Causes of Obesity.• Management of Obesity.• Health problems due to Obesity. Lifestyle: <ul style="list-style-type: none">• Meaning, Definition, Importance of Lifestyle.• Factor affecting Lifestyle. Role of Physical activity in the maintains of Healthy Lifestyle.	5 Theory 3 Practical
III	Yoga and Meditation: <ul style="list-style-type: none">• Historical aspect of yoga.• Definition, types, scopes & importance of yoga.• Yoga relation with mental health and value education.• Yoga relation with Physical Education and sports.• Definition of Asana, differences between asana and physical exercise.• Definition and classification of pranayama.• Difference between pranayama and deep breathing.• Practical: Asana, Suraya-Namaskar, Bhujang Asana, Naukasana,	2 Theory 6 Practical



	Halasana, Vajrasana, Padmasana, Shavasana, Makrasana, Dhanurasana, Tad Asana. Pranayam: Anulom, Vilom.	
IV	Traditional Games of India: <ul style="list-style-type: none">• Meaning.• Types of Traditional Games-<ul style="list-style-type: none">• Gilli-Danda• Kanche• Stapu• Gutte, etc.• Importance/ Benefits of Traditional Games.• How to Design Traditional Games. Recreation in Physical Education: <ul style="list-style-type: none">• Meaning, Definition of Recreation.• Scope and Importance of Recreation.• General Principles of Recreation.• Types of Recreational Activities.<ul style="list-style-type: none">• Aerobics and Zumba. (Fit India Movement)	2 Theory 6 Practical
Suggested Readings: Singh, Ajmer, Physical Education and Olympic Abhiyan, “Kalayani Publishers”, New Delhi, Revised Addition, 2006 Patel, Shri krishna, Physical Education, “Agrawal Publishers”, Agra, 2014-15 Panday, Preeti, Sharirik Shiksha Sankalan, “Khel Sanskriti Prakashan, Kanpur		



B.Com. (Hons.): Semester - V

Paper AICC 5.6: Analytic Ability and Digital Awareness

Duration: 3 Hrs

Marks: 100 (30+70)

No Credit

Course outcomes (Analytic Ability):

CO 1: Familiarize with analogy, number system, set theory and its applications, number system and puzzles.

CO 2: To understand the basics of Syllogism, figure problems, critical and analytical reasoning.

CO 3: Familiarize with word processing application and worksheet.

CO 4: To understand the basics of web surfing and cyber security.

Unit	Topics	No. of Lectures
I	Alphabet test, Analogy, Arithmetic Reasoning, Blood relations, Coding and Decoding, Inequalities, Logical Venn diagram, Seating Arrangements, Puzzles and Missing numbers	6L+2T+0P
II	Syllogism, Pattern completion and figure series, Embedded Figure and counting of figures, Cube & Dice, Paper cutting and folding, Data sufficiency, Course of Action, Critical Reasoning, Analytical and decision making	5L+2T+0P
III	Computer Basics: Block diagram of Digital Computer, Classification of Computers, Memory System, Primary storage, Auxiliary memory, Cache memory, Computer Software (System/Application Software), MS Word Basics: The word screen, Getting to word documents, typing and Revising text, Finding and Replacing, Editing and Proofing tools, Formatting text characters, Formatting Paragraph, Document templates., Page set up, tables, Mail Merge, Macros, protecting documents, printing a document. MS-Excel Introduction, Worksheet basics, Creating worksheet, Heading information, Data & Text, Date & Time, Alphanumeric values, Saving & quitting worksheet, Opening and moving around in an existing worksheet, Toolbars and Menus, Excel shortcut and function keys, Working with single and multiple workbook, Working with formulae & cell referencing, Auto sum, coping formulae, Absolute & relative addressing, Worksheet with ranges, Formatting of worksheet, Previewing & Printing worksheet, Graphs and charts, Database, Creating and using macros, Multiple worksheets- concepts Introduction of Open-Source Applications: LibreOffice, OpenOffice and Google Docs etc.	2T+3P+3P
IV	Web Surfing: An Overview: working of Internet, Browsing the Internet, E-Mail, Components of E-Mail, Address Book, Troubleshooting in E-Mail, Browsers: Netscape Navigator, Microsoft Internet Explorer, Google Chrome, Mozilla Firefox, Tor, Search Engines like Google, DuckDuckGo etc., visiting web sites: Downloading. Cyber Security: Introduction to Information System, Type of information system, CIA model of Information Characteristics, Introduction to Information Security,	3P+ 4T



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Need of Information Security, Cyber Security, phishing, spamming, fake news, general issues related to cyber

- security, Business need, Ethical and Professional issues of security.

Suggested Readings:

1. Sharma, A., "How to prepare for Data Interpretation and Logical Reasoning for the CAT" McGraw Hill Education Pvt. Ltd., New Delhi, India, 2011, Ed. 5, ISBN 978 2007 070 481
2. Aggarwal, R.S., "A Modern Approach to Verbal and Non-verbal Reasoning" S. Chand Publishers New Delhi, India, 2010, ISBN 10: 8121905516
3. Madan, Sushila, Introduction to Essential tools, Jain Book Agency, New Delhi/India, 2009, 5th ed..
4. Goel, Anita, Computer Fundamentals, Pearson Education, India, 2012
5. Michael E. Whitman and Herbert J. Mattord, "Principles of Information Security," Sixth Edition, Cengage Learning, 2017

Note: Course Books published in Hindi may be prescribed by the Universities.



B.Com. (Hons.): Semester - VI

Paper AICC 6.6: Communication Skills and Personality Development

Duration: 3 Hrs

Marks: 100 (30+70)

No Credit

Course outcomes:

- To understand the concept of Personality.
- To learn what personal grooming pertains.
- To learn to make good resume and prepare effectively for interview.
- To learn to perform effectively in group discussions.
- To explore communication beyond language.
- To learn to manage oneself while communicating.

To acquire good communication skills and develop confidence.

Unit	Topics	No. of Lectures
I	<p><i>PERSONALITY AND PERSONAL GROOMING</i></p> <p>Understanding Personality</p> <ul style="list-style-type: none">• Definition and Meaning of Personality• Types of Personality• Components of Personality• Determinants of Personality• Assessment of <p>Personality Grooming</p> <p>Self</p> <ul style="list-style-type: none">• Dress for success• Make up & skin care• Hair care & styles for formal look• Art of accessorizing <p>Oral Hygiene</p>	7 All topics will include practical learning
II	<p><i>INTERVIEW PREPARATION AND GROUP DISCUSSION</i></p> <ul style="list-style-type: none">• Meaning and Types of Interviews [Face to Face, Telephonic, Video]• Interview procedure [Opening, Listening, Closure]• Preparation for Interview• Resume Writing• LinkedIn Etiquette• Meaning and methods of Group Discussion• Procedure of Group Discussion.• Group Discussion simulation <p>Group discussion common error</p>	8 Mock Interviews Included
III	<p><i>BODY LANGUAGE AND BEHAVIOUR</i></p>	7



	<ul style="list-style-type: none">• Concept of human behavior• Individual and group behavior• Developing Self-Awareness• Behaviour and body language• Dimensions of body language: Proxemics Haptics Oculesics Paralanguage Kinesics Sign Language Chromatics Chronemics Olfatics• Cultural differences in Body Language• Business Etiquette & Body language• Body Language in the Post Corona Era• Virtual Meeting Etiquette <p>Social Media Etiquette</p>	
IV	<p style="text-align: center;"><i>ART OF GOOD COMMUNICATION</i></p> <ul style="list-style-type: none">• Communication Process• Verbal and Non-verbal communication• 7 Cs of effective communication• Barriers to communication• Paralinguistics Pitch Tone Volume Vocabulary Word stress Pause• Types of communication Assertive Passive Aggressive• Listening Skills• Questioning Skills• Art of Small Talk <p>Email Writing</p>	8



Suggested Readings:

1. Cloninger, S.C., “Theories of Personality: Understanding Person”, Pearson, New York, 2008, 5th edition.
2. Luthans F, “Organizational Behaviour”, McGraw Hill, New York, 2005, 12th edition.
3. Barron, R.A. & Brian D, “Social Psychology”, Prentice Hall of India, 1998, 8th edition.
4. Adler R.B., Rodman G. & Hutchinson C.C., “Understanding Human Communication”, Oxford University Press: New York, 2011.

Suggestive digital platforms web links