

Scheme of Instructions

of

Bachelor of Commerce

(Based on NEP-2020)

(Effective from the academic session 2022-2023)

Faculty of Management
Invertis University
NH-24, Bareilly-Lucknow Highway, Bareilly

B.Com.

First year

Semester-I								
Sl.No.	Lecture Type	Course Type	Course Code	Course Name	Teaching Scheme			
					L	T	P	Credits
1	Theory	Major	C010101T	Business Organisation	5	1	0	6
2	Theory	Major	C010102T	Business Statistics	5	1	0	6
3	Theory	Major	C010103T	Business Communication	5	1	0	6
			C010104T	Introduction to Computer Applications				
4	Theory	Minor (Vocational)	V-I	Vocational Course will be selected from list offered by university.	1	0	2	3
5	Theory	Minor (Co-Curricular)	Z010101T	Food, Nutrition and Hygiene	1	0	1	2
Total					17	3	3	23
Semester-II								
1	Theory	Major	C010201T	Business Management	5	1	0	6
2	Theory	Major	C010202T	Financial Accounting	3	1	0	4
3	Practical	Major	C010203P	Computerized Accounting	0	0	2	2
4	Theory	Major	C010204T	Essentials of E-Commerce	5	1	0	6
			C010205T	Business Economics				
5	Theory	Minor-1		Course offered by other faculty.	4	0	0	4
6	Theory	Minor (Vocational)	V-II	Vocational Course will be selected from list offered by university.	1	0	2	3
7	Theory	Minor (Co-Curricular)	Z020201	First Aid and Health	1	0	1	2
Total					19	3	5	27

B.Com.

Second year

Semester-III

Sl.No.	Lecture Type	Course Type	Course Code	Course Name	Teaching Scheme			
					L	T	P	Credit
1	Theory	Major	C010301T	Company Law	5	1	0	6
2	Theory	Major	C010302T	Cost Accounting	5	1	0	6
3	Theory	Major	C010303T	Business Regulatory Framework	5	1	0	6
			C010304T	Inventory Management				
4	Theory	Minor (Vocational)	V-III	Vocational Course will be selected from list offered by university.	1	0	2	3
5	Theory	Minor (Co-Curricular)	Z030301	Human Values and Environment studies	1	0	1	2
Total					17	3	3	23

Semester-IV

1	Theory	Major	C010401 T	Income Tax Law & Accounts	5	1	0	6
2	Theory	Major	C010402 T	Fundamentals of Marketing	3	1	0	4
3	Practical	Major	C010403 P	Digital Marketing	0	0	2	2
4	Theory	Major	C010404 T	Fundamentals of Entrepreneurship	5	1	0	6
			C010405 T	Tourism & Travel Management				
5	Theory	Minor -2		Course offered by other faculty.	4	0	0	4
6	Theory	Minor (Vocational)	V-IV	Vocational Course will be selected from list offered by university.	1	0	2	3
7	Theory	Minor (Co-Curricular)	Z040401	Physical Education and Yoga	1	0	1	2
Total					19	3	5	27

B.Com.

Third year

Semester-V

Sl.No.	Lecture Type	Course Type	Course Code	Course Name	Teaching Scheme			
					L	T	P	Credit
1	Theory	Major	C010501T	Corporate Accounting	4	1	0	5
2	Theory	Major	C010502T	Goods & Services Tax	4	1	0	5
3	Theory	Major	C010503T	Business Finance	4	1	0	5
			C010504T	Principles & Practices of Insurance				
			C010505T	Monetary Theory & Banking in India				
4	Theory	Minor (Co-Curricular)	Z050501	Analytic Ability and Digital Awareness	1	0	1	2
5	Project	Major		Industrial Training	0	0	0	0
Total					13	3	1	17

Semester-VI

1	Theory	Major	C010601T	Accounting for Managers	4	1	0	5
2	Theory	Major	C010602T	Auditing`	4	1	0	5
3	Theory	Major	C010604T	Financial Institution & Market	4	1	0	5
			C010605T	Human Resource Management				
			C010606T	Business Ethics & Corporate Governance				
4	Theory	Minor (Co-Curricular)	Z060601	Communication Skills and Personality Development	1	0	1	2
5	Project	Major		Project Work	0	0	0	0
6	Viva	Major	C010603R	Comprehensive Viva	0	0	5	5
Total					13	3	6	22

List of Vocational Courses

L	T	P	Credit
1	0	2	3

S.N.	CODE	Vocational Course Name	Nature
1	VOI001	Introduction of MS – Office (MS Word, MS Excel, MS Power Point)	Independent
2	VOI002	Mathematical Software- MATLAB, SPSS, Mathematica, Maple, LaTeX (Anyone)	Independent
3	VOI003	Chemical Technology & Society	Independent
4	VOI004	Pharmaceutical Chemistry	Independent
5	VOI005	Aquarium and fish keeping	Independent
6	VOI006	Apiculture	Independent
7	VOI007	Sericulture	Independent
8	VOI008	Retail Management	Independent
9	VOI009	Ethnobotany	Independent
10	VOI010	Intellectual Property Rights (IPR)	Independent
11	VOI011	MS Office and Networking	Independent
12	VOI012	Fundamentals Of Digital Marketing	Independent
13	VOI013	Banking and Finance	Independent
14	VOI014	Basic Computer Skill	Independent
15	VOI015	Comprehensive Program On StockMarket	Independent
16	VPA101	Handling of Electrical and Electronic Products.	Progressive
17	VPB101	Yoga Science	Progressive
18	VPC101	Multimedia and Animation	Progressive
19	VPD101	Agribusiness Management	Progressive
20	VPE101	Computer Office Management	Progressive
21	VPF101	Public Relation officer	Progressive
22	VPG101	Technology Advancement Bootcamp	Progressive
23	VPH101	Electronics Technician	Progressive
24	VPI101	Domestic Data Entry Operator	Progressive
25	VPJ101	Yoga Instructor	Progressive

Vocational course will be opted in I, II, III and IV Semester

**List of Minor Courses offered by Faculty of Management
(For students of other faculty)**

L	T	P	Credit
4	0	0	4

S N	Minor Course
FMS001	Fundamentals of Digital Marketing
FMS002	Finance for Non-Finance Executives
FMS003	Managerial Economics
FMS004	Organisational Behaviour
FMS005	Principles of Marketing

Minor courses will be opted in II and IV Semester

PROGRAMME OUTCOMES (POs)

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.

FIRST YEAR
DETAILED SYLLABUS FOR
CERTIFICATE
IN
BACHELOR OF COMMERCE

C010101T: Business Organization

Programme: B.Com.	Year: First	Semester: First
Subject: Commerce		
Course Code: C010101T	Course Title: Business Organization	
Course Outcomes (COs)		
After completing this course a student will have:		
<ol style="list-style-type: none"> 1. Ability to understand the concept of Business Organisation along with the basic laws and norms of Business Organisation. 2. Ability to understand the terminologies associated with the field of Business Organisation along with their relevance. 3. Ability to identify the appropriate types and functioning of Business Organisation for solving different problems. 4. Ability to apply basic Business Organisation principles to solve business and industry related problems. 5. Ability to understand the concept of Sole Proprietorship, Partnership and Joint Stock Company etc. 		
Credits: 6	Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75	Min. Passing Marks: 10+25	
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 4-0-0		
Unit	Topics	No. of Lectures
PART A Basic Mathematical Physics		
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 Organisation. 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 Organisation: 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 Nationalisation.	20

Suggested Readings

1. Gupta, C.B., “Business Organisation”, Mayur Publication, (2014).
2. Singh, B.P., Chhabra, T.N., “An Introduction to Business Organisation & Management”, Kitab Mahal, (2014).
3. Sherlekar, S.A. & Sherlekar, V.S, “Modern Business Organization & Management Systems Approach Mumbai”, Himalaya Publishing House, (2000).
4. Bhusan Y. K., “Business Organization”, Sultan Chand & Sons.
5. Prakash, Jagdish, “Business Organisation and Management”, Kitab Mahal Publishers (Hindi and English).

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

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

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

Assessment and Presentation of Assignment	(04 marks)
Class Test-I (Objective Questions)	(04 marks)
Class Test-II (Descriptive Questions)	(04 marks)
Class Test-III (Objective Questions)	(04 marks)
Class Test-IV (Descriptive Questions)	(04 marks)
Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)	(05 marks)

C010102T: Business Statistics

Programme: B.Com.	Year: First	Semester: First
Subject: Commerce		
Course Code: C010102T	Course Title: Business Statistics	
Course outcomes: The purpose of this paper is to inculcate and analytical ability among the students.		
Credits: 6	Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75	Min. Passing Marks: 10+25	
Total No. of Lectures: 90		
Unit	Topics	No. of Lectures
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:		
<ol style="list-style-type: none"> 1. Heinz, Kohler: Statistics for Business & Economics, HarperCollins; 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) SultanChand & Sons, New Delhi. <p>Note: Latest edition of the text books should be used.</p>		

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

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

Assessment and Presentation of Assignment	(04 marks)
Class Test-I (Objective Questions)	(04 marks)
Class Test-II (Descriptive Questions)	(04 marks)
Class Test-III (Objective Questions)	(04 marks)
Class Test-IV (Descriptive Questions)	(04 marks)
Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)	(05 marks)

C010103T: Business Communication

Programme: B.Com.	Year: First	Semester: First
Subject: Commerce		
Course Code: C010103T	Course Title: Business Communication	
Course outcomes: To acquire skills in reading, writing, comprehension and communication, and also to use electronic media for business communication.		
Credits: 6	Core Compulsory / Elective: Elective	
Max. Marks: 25+75	Min. Passing Marks: 10+25	
Total No. of Lectures: 90		
Unit	Topics	No. of Lectures
I	Introduction Process and Importance of Communication, Types of Communication (verbal & Non Verbal), 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	<p>Report Writing</p> <p>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.</p>	16
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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.

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

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

Assessment and Presentation of Assignment	(04 marks)	
Class Test-I (Objective Questions)	(04 marks)	
Class Test-II (Descriptive Questions)	(04 marks)	
Class Test-III (Objective Questions)	(04 marks)	
Class Test-IV (Descriptive Questions)	(04 marks)	
Overall performance throughout the Semester (includes Attendance, Behavior, Discipline, Participation in Different Activities)	(05 marks)	

C010104T: Introduction to Computer Application

Programme: B.Com.	Year: First	Semester: First
Subject: Commerce		
Course Code: C010104T	Course Title: Introduction to Computer Application	
Course outcomes: The objective of this course is to provide basic knowledge of computer, DBMS, data base language and word processing.		
Credits: 6	Core Compulsory / Elective: Elective	
Max. Marks: 25+75	Min. Passing Marks: 10+25	
Total No. of Lectures: 90		
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, Delhi 2. 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- Latest edition of the text books should be used.		

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

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

Assessment and Presentation of Assignment	(04 marks)
Class Test-I (Objective Questions)	(04 marks)
Class Test-II (Descriptive Questions)	(04 marks)
Class Test-III (Objective Questions)	(04 marks)
Class Test-IV (Descriptive Questions)	(04 marks)
Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)	(05 marks)

VOI011: MS Office and Networking

Programme: B.Com.	Year: First	Semester: First
Subject: Commerce		
Course Code:	Course Title: MS Office and Networking	
Course outcomes:		
<ol style="list-style-type: none"> 1. Skilled in MS Word, MS Excel and PowerPoint 2. Will be eligible for jobs like Administrative Assistant, Marketing Professional, Data analyst etc. 		
Credits: 6	Independent/Progressive: Independent	
Max. Marks: 25+75	Min. Passing Marks: 10+30	
Total No. of Lectures: 90		
Unit	Topics	No. of Lectures
I	Introduction to MS Office	3
II	MS Word: The Basics	6
III	MS Word: Master the most common uses of word, to learn many type of documents, professional and advanced.	10
IV	MS Excel: The Basics, Logical Functions, Computer Data Entry, cell formatting, working with multiple work sheets.	8
V	MS Excel: Basic formulae, back up and recover excel spreadsheets, recover the excel data, format data and numbers to, to personalize your use of Excel using Excel options. PowerPoint: Beginner to Expert	29
VI	Networking: Data Communication, Types of Transmission media. Topology Transmission Mode Categories of Networks the OSI model	19
Suggested Readings:		
<ol style="list-style-type: none"> 1. BPB's Computer course windows 10 and MS Office 2016, Satish Jain, M. Geetha, Shashi Singh, PBP Publication 2. Explaining MS Office: Wilson and Kevin 3. Excel Basics in 30 Minutes by Ian Lament, Third Edition <p>Note- Latest edition of the text books should be used.</p>		
This course can be opted as an elective by the students of following subjects: Open for all		
Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:		
Assessment and Presentation of Assignment	(04 marks)	
Class Test-I (Objective Questions)	(04 marks)	
Class Test-II (Descriptive Questions)	(04 marks)	
Class Test-III (Objective Questions)	(04 marks)	
Class Test-IV (Descriptive Questions)	(04 marks)	

Overall performance throughout theSemester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)	(05 marks)	
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C010201T: Business Management

Programme: B.Com.	Year: First	Semester: Second
Subject: Commerce		
Course Code: C010201T	Course Title: Business Management	
Course outcomes:		
After completing this course a student will have:		
<ol style="list-style-type: none"> 1. ability to understand the concept of Business Management along with the basic laws and norms of Business Management. 2. ability to understand the terminologies associated with the field of Business Management and control along with their relevance. 3. ability to identify the appropriate method and techniques of Business Management for solving different problems. 4. ability to apply basic Business Management principles to solve business and industry related problems. 5. ability to understand the concept of Planning, Organising, Direction, Motivation and Control etc. 		
Credits: 6	Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75	Min. Passing Marks: 10+25	
Total No. of Lectures: 90		
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. Organisation: 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
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Suggested Readings:

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

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

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

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

Assessment and Presentation of Assignment	(04 marks)
Class Test-I (Objective Questions)	(04 marks)
Class Test-II (Descriptive Questions)	(04 marks)
Class Test-III (Objective Questions)	(04 marks)
Class Test-IV (Descriptive Questions)	(04 marks)
Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)	(05 marks)

C010202T: Financial Accounting

Programme: B.Com.	Year: First	Semester: Second
Subject: Commerce		
Course Code: C010202T	Course Title: Financial Accounting	
Course 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.		
Credits: 4	Core Compulsory / Elective: Compulsory	
Max. Marks:15+60	Min. Passing Marks:6+20	
Total No. of Lectures: 60		
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.

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

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

Assessment and Presentation of Assignment	(04 marks)	
Class Test-I (Objective Questions)	(04 marks)	
Class Test-II (Descriptive Questions)	(04 marks)	
Class Test-III (Objective Questions)	(04 marks)	
Class Test-IV (Descriptive Questions)	(04 marks)	
Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)	(05 marks)	

C010203P: Computerised Accounting (Practical)

Programme: B.Com.	Year: First	Semester: Second
Subject: Commerce		
Course Code: C010203P	Course Title: Computerised Accounting (Practical)	
Course outcomes: The purpose of this paper is provide to knowledge of accounting with computer.		
Credits: 2	Core Compulsory / Elective: Compulsory	
Max. Marks:10+15	Min. Passing Marks:4+5	
Total No. of Practical Labs: 30		
Unit	Topics	No. of Hours
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}: A. Introduction to Computers (Elements, Capabilities, Limitations of Computer System). B. 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 Readings:

1. Computerized Accounting System for B.Com. by Ajay Sharma and Manoj Bansal
2. Computerized Accounting System 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: Textand Cases. McGraw- Hill Education, 13th Ed. 2013.
5. Charles T. Horngren and Donna Philbrick, Introduction to Financial Accounting, Pearson Education.
6. J.R. Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, New Delhi.
7. M.C. Shukla, T.S. Grewal and S.C. Gupta. Advanced Accounts. Vol.-I. S. Chand & Co.,New Delhi.
8. S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi.
9. Deepak Sehgal. Financial Accounting. Vikas Publishing H House, New Delhi.
10. Bhushan Kumar Goyal and HN Tiwari, Financial Accounting, International BookHouse
11. Goldwin, Alderman and Sanyal, Financial Accounting, Cengage Learning.
12. Tulsian, P.C. Financial Accounting, Pearson Education.

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

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

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

Assessment and Presentation of Assignment	(04 marks)
Class Test-I (Objective Questions)	(04 marks)
Class Test-II (Descriptive Questions)	(04 marks)
Class Test-III (Objective Questions)	(04 marks)
Class Test-IV (Descriptive Questions)	(04 marks)
Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)	(05 marks)

C010204T: Essentials of E-commerce

Programme: B.Com.	Year: First	Semester: Second
Subject: Commerce		
Course Code: C010204T	Course Title: Essentials of E-commerce	
Course outcomes: This course is to familiarize the student with the basics of e-commerce and to comprehend its potential.		
Credits: 6	Core Compulsory / Elective: Elective	
Max. Marks: 25+75	Min. Passing Marks: 10+25	
Total No. of Lectures: 90		
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:		
<ol style="list-style-type: none"> 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 Agarwal Diksha Bridge to The Online to A Front New Delhi India Macmillan India (Hindi and English) 4. Manali- Danielle Internet and Internet Engineering Tata Mcgraw-Hill New Delhi 5. Pandey- Concept of E-Commerce, S.K. Kataria and Sons (Hindi and English) <p>Note- Latest edition of the text books should be used.</p>		
This course can be opted as an elective by the students of following subjects: Open for all		
Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:		
Assessment and Presentation of Assignment	(04 marks)	

Class Test-I (Objective Questions)	(04 marks)
Class Test-II (Descriptive Questions)	(04 marks)
Class Test-III (Objective Questions)	(04 marks)
Class Test-IV (Descriptive Questions)	(04 marks)
Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)	(05 marks)

C010205T: Business Economics

Programme: B.Com.	Year: First	Semester: Second
Subject: Commerce		
Course Code: C010205T	Course Title: Business Economics	
Course outcomes: Business Economics objective this course is meant to acquaint the students with the principles of Business Economics as are applicable in business.		
Credits: 6	Core Compulsory / Elective: Elective	
Max. Marks: 25+75	Min. Passing Marks: 10+25	
Total No. of Lectures: 90		
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 Ridge Line, 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. C. 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), McGrawHill 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.

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

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

Assessment and Presentation of Assignment	(04 marks)
Class Test-I (Objective Questions)	(04 marks)
Class Test-II (Descriptive Questions)	(04 marks)
Class Test-III (Objective Questions)	(04 marks)
Class Test-IV (Descriptive Questions)	(04 marks)
Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)	(05 marks)

COURSE CODE: Principles of Marketing

Programme: B.Com.	Year: First	Semester: Second
Subject: Commerce		
Course Code:	Course Title: Principles of Marketing	
Course outcomes:		
After completing the course, the student shall be able to:		
<ol style="list-style-type: none"> 1. develop understanding of basic concepts of marketing, marketing philosophies and environmental conditions effecting marketing decisions of a firm. 2. understand the dynamics of consumer behaviour and process of market selection through STP stages. 3. understand and analyze the process of value creation through marketing decisions involving product development. 4. understand and analyze the process of value creation through marketing decisions involving product pricing and its distribution. 5. understand and analyze the process of value creation through marketing decisions involving product promotion and also to equip them with the knowledge of various developments in marketing area that may govern marketing decisions of a firm. 6. able to apply and develop marketing strategy and plans. 		
Credits: 6	Core Compulsory / Elective: Elective	
Max. Marks: 25+75	Min. Passing Marks: 10+25	
Total No. of Lectures: 90		
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.	22
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.	31
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	21

	communication approach.	
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.	16
V	Retailing: Types of retailing – store based and non- store based retailing, chain stores, speciality stores, supermarkets, retail vending machines, mail order houses, retail cooperatives; Management of retailing operations: an overview; Retailing in India: a changing scenario. Recent developments in marketing: Social Marketing, Online Marketing, Direct Marketing, Services Marketing, Green Marketing, Relationship Marketing, Rural marketing.	

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, South Western 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.

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

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

Assessment and Presentation of Assignment	(04 marks)
Class Test-I (Objective Questions)	(04 marks)
Class Test-II (Descriptive Questions)	(04 marks)
Class Test-III (Objective Questions)	(04 marks)

Class Test-IV (Descriptive Questions)	(04 marks)
Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)	(05 marks)

VOI008: Retail Management

Programme: B.Com.	Year: First	Semester: Second
Subject: Commerce		
Course Code:	Course Title: Retail Management	
Course outcomes: Business Economics objective this course is meant to acquaint the students with the principles of Business Economics as are applicable in business.		
Credits: 6	Independent/Progressive: Independent	
Max. Marks: 25+75	Min. Passing Marks: 10+30	
Total No. of Lectures: 90		
Unit	Topics	No. of Lectures
I	Retail Theory & Practices Retail: Nature, Scope, History, Retail Institutions, Types, Retail Management Process, Indian Retailing Scenario, Retail Managers – Roles, Skills and Scope, Evolution of Management Theory, Organizational Environment in Retail Sector, Ethical Issues in Retailing Job Opportunities in Retail Industry- Personality Traits of Retailers, Retail Entrepreneur, Employment Opportunities, Internationalization and Globalization of Retailing.	18
II	Retail Marketing Strategy Introduction, Building Retail Brand, Sales Enhancement Strategies, Business Intelligence, Customer Service, Social Media Marketing, Pricing Strategy, Point of purchase communication, Role of Packaging, Pricing Strategy, Merchandise Management, Private Labels, Retail Promotion, Building Store Loyalty	24
III	Retail Organization & Functional Management Introduction, Classification of Retail Organization, Franchising, Human Resource Management in Retail, Building and Sustaining Relationship in Retailing, Customer relationship Management, Store Planning: Location, Layout, Store Operations: POS (Point of Sale) /Cash Process, Customer Service and Accommodation, Retail Floor and Shelf Management, Retail Accounting and Cash Management, Setting up Stores before Opening, Working with Floor Plans and Store Requirements.	30
IV	Electronic Retailing Introduction, Types of Technology in Retailing, Role of IT in Business; Influencing Parameters for use of IT in Retailing; Efficiency in Operations, Effective Management of Online catalogues; Direct Retailing Methods, Database Management; Data warehousing; Critical Analysis of E- Retailing Strategies; Customer Relationship Management.	3

Suggested Readings:

1. Sinha, Uniyal- Managing Retailing, Oxford University Press, Delhi
2. Agarwal, Bansal, Yadav, Kumar- Retail Management, Pragati Prakashan, Meerut
3. 1. Berman Berry, Evans J.R.- Retail Management- A Strategic Management Approach, IX Edition, Pearson Education, New York, 2006
4. Pradhan Swapna- Retailing Management-Text and Cases, II Edition, Tata McGraw Hill.

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

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

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

Assessment and Presentation of Assignment	(04 marks)
Class Test-I (Objective Questions)	(04 marks)
Class Test-II (Descriptive Questions)	(04 marks)
Class Test-III (Objective Questions)	(04 marks)
Class Test-IV (Descriptive Questions)	(04 marks)
Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)	(05 marks)