

**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

**Teaching and Evaluation Scheme**  
**B.Com. First year**  
**(Effective from Session 2022-2023)**

Semester-I												
S N	Lecture Type	Course Type	Course Code	Course Name		L	T	P	MSM	ESM	Total	Credit
1	Theory	Major	C010101T	Business Organisation		5	1	0	25	75	100	6
2	Theory	Major	C010102T	Business Statistics		5	1	0	25	75	100	6
3	Theory	Major	C010103T	Business Communication	Choose any one	5	1	0	25	75	100	6
			C010104T	Introduction to Computer Application								
4	Theory	Vocational	V-I	Vocational Course from Table-A		3	0	0	60	40	100	3
5	Theory	Co-Curricular	Z010101	Food, Nutrition and Hygiene		2	0	0	25	75	100	2
Total						20	3	0	160	340	500	23
Semester-II												
1	Theory	Major	C010201T	Business Management		5	1	0	25	75	100	6
2	Theory	Major	C010202T	Financial Accounting		3	1	0	25	75	100	4
3	Practical	Major	C010203P	Computerized Accounting		0	0	2	25	75	100	2
4	Theory	Major	C010204T	Essentials of E-Commerce	Choose any one	5	1	0	25	75	100	6
			C010205T	Business Economics								
5	Theory	Minor-1		Course offered by other faculty from Table-B		4	0	0	25	75	100	4
6	Theory	Vocational	V-II	Vocational Course from Table-A		3	0	0	60	40	100	3
7	Theory	Co-Curricular	Z020201	First Aid and Health		2	0	0	25	75	100	2
Total						22	3	2	210	490	700	27
Semester-III												
S N	Lecture Type	Course Type	Course Code	Course Name		L	T	P	MSM	ESM	Total	Credit
1	Theory	Major	C010301T	Company Law		5	1	0	25	75	100	6
2	Theory	Major	C010302T	Cost Accounting		5	1	0	25	75	100	6
3	Theory	Major	C010303T	Business Regulatory Framework	Choose any one	5	1	0	25	75	100	6
			C010304T	Inventory Management								
4	Theory	Vocational	V-III	Vocational Course from Table-A		3	0	0	60	40	100	3
5	Theory	Co-Curricular	Z030301	Human Values and Environment Studies		2	0	0	25	75	100	2
Total						20	3	0	160	340	500	23
Semester-IV												

S N	Lecture Type	Course Type	Course Code	Course Name	L	T	P	MSM	ESM	Total	Credit
1	Theory	Major	C010401T	Income Tax Law and Accounts	5	1	0	25	75	100	6
2	Theory	Major	C010402T	Fundamentals of Marketing	5	1	0	25	75	100	6
3	Practical	Major	C010403P	Digital Marketing	0	0	2	25	75	100	2
4	Theory	Major	C010404T	Fundamentals of Entrepreneurship	5	1	0	25	75	100	6
			C010405T	Tourism and Travel Management							
5	Theory	Minor-2		Course offered by other faculty from Table-B	4	0	0	25	75	100	4
6	Theory	Vocational	V-IV	Vocational Course from Table-A	3	0	0	60	40	100	3
7	Theory	Co-Curricular	Z040401	Physical Education and Yoga	2	0	0	25	75	100	2
<b>Total</b>					<b>24</b>	<b>3</b>	<b>2</b>	<b>210</b>	<b>490</b>	<b>700</b>	<b>29</b>
<b>Semester-V</b>											
1	Theory	Major	C010501T	Corporate Accounting	5	1	0	25	75	100	6
2	Theory	Major	C010502T	Goods and Services Tax	5	1	0	25	75	100	6
3	Theory	Major	C010503T	Business Finance	5	1	0	25	75	100	6
			C010504T	Principles and Practices of Insurance							
			C010505T	Monetary theory and Banking in India							
4	Practical	Major	BI050501	Industrial Training	0	0	0	25	75	100	6
5	Theory	Co-Curricular	Z050501	Analytic Ability and Digital Awareness	2	0	0	25	75	100	2
<b>Total</b>					<b>17</b>	<b>3</b>	<b>0</b>	<b>125</b>	<b>375</b>	<b>500</b>	<b>26</b>

<b>Semester-VI</b>											
S N	Lecture Type	Course Type	Course Code	Course Name	L	T	P	MSM	ESM	Total	Credit
1	Theory	Major	C010601T	Accounting for Managers	5	1	0	25	75	100	6
2	Theory	Major	C010602T	Auditing	5	1	0	25	75	100	6
3	Practical	Major	C010603R	Comprehensive Viva	0	0	0	0	100	100	5
4	Theory	Major	C010604T	Financial Institution and Market	5	1	0	25	75	100	6
			C010605T	Human Resource Management							
			C010606T	Business Ethics and Corporate Governance							
5	Practical	Major	BP060601	Project Work	0	0	0	25	75	100	6
6	Theory	Co-Curricular	Z060601	Communication Skills and Personality Development	2	0	0	25	75	100	2
<b>Total</b>					<b>17</b>	<b>3</b>	<b>0</b>	<b>125</b>	<b>475</b>	<b>600</b>	<b>31</b>

**Table-A**  
**List of Vocational Courses**

L	T	P	Credit
1	0	2	3

S.No.	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	MS Office and Networking	Independent
4	VOI004	Intellectual Property Rights (IPR)	Independent
5	VOI005	Basic Computer Skill	Independent
6	VOI006	Fundamentals Of Digital Marketing	Independent
7	VOI007	Banking and Finance	Independent
8	VOI008	Comprehensive Program on Stock Market	Independent
9	VOI009	Chemical Technology & Society	Independent
10	VOI010	Pharmaceutical Chemistry	Independent
11	VOI011	Aquarium and fish keeping	Independent
12	VOI012	Apiculture	Independent
13	VOI013	Sericulture	Independent
14	VOI014	Retail Management	Independent
15	VOI015	Ethnobotany	Independent
16	VOP001	Handling of Electrical and Electronic Products.	Progressive
17	VOP002	Yoga Science	Progressive
18	VOP003	Multimedia and Animation	Progressive
19	VOP004	Agribusiness Management	Progressive
20	VOP005	Computer Office Management	Progressive
21	VOP006	Public Relation officer	Progressive
22	VOP007	Technology Advancement Bootcamp	Progressive
23	VOP008	Electronics Technician	Progressive
24	VOP009	Domestic Data Entry Operator	Progressive
25	VOP010	Yoga Instructor	Progressive

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

**Table-B**

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

<b>L</b>	<b>T</b>	<b>P</b>	<b>Credit</b>
<b>4</b>	<b>0</b>	<b>0</b>	<b>4</b>

<b>S.No.</b>	<b>Code</b>	<b>Minor Course</b>
1	FMS001	Fundamentals of Digital Marketing
2	FMS002	Finance for Non-Finance Executives
3	FMS003	Managerial Economics
4	FMS004	Organisational Behaviour
5	FMS005	Principles of Marketing
6	FMS006	Banking & Insurance

**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(PSOs)**

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>B.Com.</b>	Year: <b>First</b>	Semester: <b>First</b>
<b>Subject: Commerce</b>		
Course Code: <b>C010101T</b>	Course Title: <b>Business Organization</b>	
<b>Course Outcomes (COs)</b> After completing this course a student will have: 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: <b>6</b>		Core Compulsory / Elective: <b>Compulsory</b>
Max. Marks: 25+75		Min. Passing Marks: 10+25
Total No. of Lectures - 90		
<b>Unit</b>	<b>Topics</b>	<b>No. of Lectures</b>
<b>I</b>	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
<b>II</b>	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



<b>III</b>	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
<b>IV</b>	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.

## ***C010102T: Business Statistics***

Programme: <b>B.Com.</b>	Year: <b>First</b>	Semester: <b>First</b>
Subject: <b>Commerce</b>		
Course Code: <b>C010102T</b>	Course Title: <b>Business Statistics</b>	
Course Outcomes: <ul style="list-style-type: none"><li>The purpose of this paper is to inculcate and analytical ability among the students.</li></ul>		
Credits: <b>6</b>	Core Compulsory / Elective: <b>Compulsory</b>	
Max. Marks: 25+75	Min. Passing Marks:10+25	
Total No. of Lectures: <b>90</b>		
Unit	Topics	No. of Lectures
<b>I</b>	Indian Statistics: Meaning, About father of Indian Statistics (Prof. Prasanta Chandra Mahalanobis). Introduction to Statistics: Meaning, Scope, Importanceand Limitation, Statistical Investigation- Planning and organization, Statistical units, Methods ofInvestigation, 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
<b>II</b>	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-efficientof Skewness.	25
<b>III</b>	Correlation- Meaning, application, types and degree of correlation, Methods- Scatter Diagram, Karl Pearson’sCoefficient of Correlation, Spearman’s Rank Coefficient of Correlation.	25
<b>IV</b>	Index Number: - Meaning, Types and Uses, Methods of constructing Price Index Number, Fixed – BaseMethod, 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
<b>Suggested Readings:</b> 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. Note: Latest edition of the text books should be used.		

## ***C010103T: Business Communication***

Programme: <b>B.Com.</b>		Year: <b>First</b>	Semester: <b>First</b>
Subject: <b>Commerce</b>			
Course Code: <b>C010103T</b>		Course Title: <b>Business Communication</b>	
Course Outcomes: <ul style="list-style-type: none"><li>To acquire skills in reading, writing, comprehension and communication, and also to use electronic media for business communication.</li></ul>			
Credits: <b>6</b>		Core Compulsory / Elective: <b>Elective</b>	
Max. Marks: 25+75		Min. Passing Marks: 10+25	
Total No. of Lectures: <b>90</b>			
Unit	Topics		No. of Lectures
I	<b>Introduction:</b> 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	<b>Non-Verbal Aspects of Communicating:</b> 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	<b>Business language and presentation:</b> 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

<b>IV</b>	<p><b>Report Writing:</b> 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
<p><b>Suggested Readings:</b></p> <ol style="list-style-type: none"> <li>1. Lesikar, R.V. &amp; Flatley, M.E.; Basic Business Communication Skills for Empowering the Internet Generation, Tata McGraw Hill Publishing Company Ltd. New Delhi.</li> <li>2. Bovee, and Thill, Business Communication Today, Pearson Education</li> <li>3. Shirley, Taylor, Communication for Business, Pearson Education</li> <li>4. Locker and Kaczmarek, Business Communication: Building Critical Skills, TMH</li> <li>5. Misra, A.K., Business Communication (Hindi), Sahitya Bhawan Publications Agra</li> </ol> <p>Note- <b>Latest edition of the text books should be used.</b></p>		

## ***C010104T: Introduction to Computer Application***

Programme: <b>B.Com.</b>	Year: <b>First</b>	Semester: <b>First</b>
Subject: <b>Commerce</b>		
Course Code: <b>C010104T</b>	Course Title: <b>Introduction to Computer Application</b>	
Course Outcomes: • The objective of this course is to provide basic knowledge of computer, DBMS, data base language and word processing.		
Credits: <b>6</b>	Core Compulsory / Elective: <b>Elective</b>	
Max. Marks: 25+75	Min. Passing Marks:10+25	
Total No. of Lectures: <b>90</b>		
Unit	Topics	No. of Lectures
<b>I</b>	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
<b>II</b>	Relevance of Data Base Management Systems and Interpretations of Applications; DBMS system Network, Hierarchical and relational database, application of DBMS systems.	21
<b>III</b>	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
<b>IV</b>	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
<b>Suggested Readings:</b> 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.		

## ***C010201T: Business Management***

Programme: <b>B.Com.</b>	Year: <b>First</b>	Semester: <b>Second</b>
Subject: <b>Commerce</b>		
Course Code: <b>C010201T</b>	Course Title: <b>Business Management</b>	
<b>Course outcomes:</b> After completing this course a student will have:  <div><div>1. ability to understand the concept of Business Management along with the basic laws and norms of Business Management.</div><div>2. ability to understand the terminologies associated with the field of Business Management and control along with their relevance.</div><div>3. ability to identify the appropriate method and techniques of Business Management for solving different problems.</div><div>4. ability to apply basic Business Management principles to solve business and industry related problems.</div><div>5. ability to understand the concept of Planning, Organising, Direction, Motivation and Control etc.</div></div>		
Credits: <b>6</b>	Core Compulsory / Elective: <b>Compulsory</b>	
Max. Marks: 25+75	Min. Passing Marks: 10+25	
Total No. of Lectures: <b>90</b>		
<b>Unit</b>	<b>Topics</b>	<b>No. of Lectures</b>
<b>I</b>	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
<b>II</b>	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
<b>III</b>	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

<b>IV</b>	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
<b>Suggested Readings:</b> <ol style="list-style-type: none"> <li>1. Gupta, C.B., "Business Organisation", Mayur Publication, (2014).</li> <li>2. Singh, B.P., Chhabra, T.N., "An Introduction to Business Organisation&amp;Management", Kitab Mahal, (2014).</li> <li>3. Sherlekar, S.A. and Sherlekar, V.S, "Modern Business Organization &amp; Management Systems Approach Mumbai", Himalaya Publishing House, (2000).</li> <li>4. Bhusan Y. K., "Business Organization", Sultan Chand &amp; Sons, (1970).</li> <li>5. Jagdish Prakash, "Business Organistaton and Management", Kitab Mahal publishers, (1997).</li> <li>6. Agarwal K.K., "Business Organisation and Management".</li> <li>7. Joshi, G.L., "Vyavasayik Sanghathan Evam Prabandha".</li> <li>8. Prasad, Jagdish, "Vyavasayik Sanghathan Evam Prabandha".</li> <li>9. Shukla, Sudhir, "Vyavasayik Sanghathan Evam Prabandha".</li> <li>10. Shukla, Sudhir, "Management Concept &amp; Principles".</li> <li>11. Yadav, Pankaj, Business Management, Neel Kamal Prakashan, Delhi.</li> </ol> <p>Note- Latest edition of the text books should be used.</p>		



## ***C010202T: Financial Accounting***

Programme: <b>B.Com.</b>	Year: <b>First</b>	Semester: <b>Second</b>
Subject: <b>Commerce</b>		
Course Code: <b>C010202T</b>	Course Title: <b>Financial Accounting</b>	
Course Outcomes <ul style="list-style-type: none"><li>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.</li></ul>		
Credits: <b>4</b>	Core Compulsory / Elective: <b>Compulsory</b>	
Max. Marks:25+75	Min. Passing Marks:10+25	
Total No. of Lectures: <b>60</b>		
Unit	Topics	No. of Lectures
<b>I</b>	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
<b>II</b>	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
<b>III</b>	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
<b>IV</b>	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.

## ***C010203P: Computerised Accounting (Practical)***

Programme: <b>B.Com.</b>		Year: <b>First</b>	Semester: <b>Second</b>
Subject: <b>Commerce</b>			
Course Code: <b>C010203P</b>		Course Title: <b>Computerised Accounting (Practical)</b>	
Course Outcomes: • The purpose of this paper is provide to knowledge of accounting with computer.			
Credits: <b>2</b>		Core Compulsory / Elective: <b>Compulsory</b>	
Max. Marks:25+75		Min. Passing Marks:10+25	
Total No. of Practical Labs: <b>30</b>			
<b>Unit</b>	<b>Topics</b>		<b>No. of Hours</b>
<b>I</b>	<b>Accounting-</b> Concept, Objectives, Advantages andLimitations, Types of Accounting Information; Users of Accounting Information and Their Needs. Qualitative Characteristics of Accounting Information.Role Of Accounting In Business.		4
<b>II</b>	<b>Introduction to Computer and Accounting Information System {AIS}:</b> 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
<b>III</b>	<b>Computerised Accounting Systems:</b> 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
<b>Suggested Readings:</b> <b>1.</b> Computerized Accounting System for B.Com. by Ajay Sharma and Manoj Bansal <b>2.</b> Computerized Accounting System by Neeraj Goyal and Rohit Sachdeva <b>3.</b> Computer Based Accounting by C Mohan Luneja, Sandeep Bansal and Rama Bansal <b>4.</b> Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Textand Cases. McGraw- Hill Education, 13 <sup>th</sup> Ed. 2013. <b>5.</b> Charles T. Horngren and Donna Philbrick, Introduction to Financial Accounting, Pearson Education. <b>6.</b> J.R. Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, New Delhi. <b>7.</b> M.C. Shukla, T.S. Grewal and S.C. Gupta. Advanced Accounts. Vol.-I. S. Chand & Co.,New Delhi. <b>8.</b> S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi <b>9.</b> Deepak Sehgal. Financial Accounting. Vikas Publishing H House, New Delhi. <b>10.</b> Bhushan Kumar Goyal and HN Tiwari, Financial Accounting, International Book House <b>11.</b> Goldwin, Alderman and Sanyal, Financial Accounting, Cengage Learning. <b>12.</b> Tulsian, P.C. Financial Accounting, Pearson Education. Note- Latest edition of the text books should be used.			

## ***C010204T: Essentials of E-commerce***

Programme: <b>B.Com.</b>	Year: <b>First</b>	Semester: <b>Second</b>
Subject: <b>Commerce</b>		
Course Code: <b>C010204T</b>	Course Title: <b>Essentials of E-commerce</b>	
Course Outcomes: <ul style="list-style-type: none"><li>This course is to familiarize the student with the basics of e-commerce and to comprehend its potential.</li></ul>		
Credits: <b>6</b>		Core Compulsory / Elective: <b>Elective</b>
Max. Marks: 25+75		Min. Passing Marks:10+25
Total No. of Lectures: <b>90</b>		
Unit	Topics	No. of Lectures
<b>I</b>	<b>Internet and Commerce:</b> Business Operations in Commerce Practices Vs Traditional Business Practices; Benefits of E-Commerce to Organization, Consumers, And Society; Limitation of E-Commerce.	20
<b>II</b>	<b>Application in B2C:</b> Consumers Shopping Procedureon The Internet; Products in B2C Model; E-Brokers; Broker- Based Service Online; Online Travel TourismServices; 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
<b>III</b>	<b>Application in B2B:</b> Applications of B2B; Key Technologies for B2B, Characteristics of The SupplierOriented Marketplace, Buyer Oriented Marketplace and Intermediate Oriented Marketplace; Just in Time Delivery in B2B.	30
<b>IV</b>	<b>Applications in Governance:</b> EDI In Governance; E Government; E Governance Applications Of TheInternet, Concept Of Government-To-Business,Business-To-Government And Citizen-To- Government; E-Governance Models; Private Sector Interface In E Governance.	15
<b>Suggested Readings:</b> <ol style="list-style-type: none"><li>1. Pt Joseph of E-Commerce Are Indian Perspective PHP Learning Private Limited</li><li>2. Nidhi Dhawan Introduction to E-Commerce International Book House PrivateLimited</li><li>3. Agarwal Kamlesh and Agarwal Diksha Bridge to The Online to A FrontNew Delhi India Macmillan India (Hindi and English)</li><li>4. Manali- Danielle Internet and Internet Engineering Tata Mcgraw-Hill New Delhi</li><li>5. Pandey- Concept of E-Commerce, S.K. Kataria and Sons (Hindi and English)</li></ol> Note- Latest edition of the text books should be used.		

## C010205T: Business Economics

Programme: <b>B.Com.</b>	Year: <b>First</b>	Semester: <b>Second</b>
Subject: <b>Commerce</b>		
Course Code: <b>C010205T</b>	Course Title: <b>Business Economics</b>	
Course Outcomes: • Business Economics objective this course is meant to acquaintthe students with the principles of Business Economics as are applicable in business.		
Credits: <b>6</b>		Core Compulsory / Elective: <b>Elective</b>
Max. Marks: 25+75		Min. Passing Marks:10+25
Total No. of Lectures: <b>90</b>		
<b>Unit</b>	<b>Topics</b>	<b>No. of Lectures</b>
<b>I</b>	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
<b>II</b>	Theory of Cost: Short Run and Long Run Cost Curve Traditional and Modern Approaches. Production Function: Law Of Variable Proportion; Properties Ride Line, Optimum Factor Combination And Expansion Path; Return To Scale; Internal And External Economics And Diseconomies.	31
<b>III</b>	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
<b>IV</b>	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.