

(Multiple Entry-Exit, Internships and Choice Based Credit System LOCF) w.e.f. the session 2023-2024 (in phased manner)

Semester	Course Type	Course Code	Nomenclature of Course	Credits			Contact Hours L: Lecture P: Practical T: Tutorial			Internal Assessment Marks		End Term Examinations Marks		Total Marks	Examination Hours	
				Total	Theory (T)	Tutorial (T)	L	T	Total	T	T/P	T	T/P		T	T/P
FIRST YEAR SCHEME																
I	CC-1	B23-COM-101	Financial Accounting	4	3	1	3	1	4	30	-	70	-	100	3	-
	CC-2	B23-COM-102	Business Laws	4	3	1	3	1	4	30	-	70	-	100	3	-
	CC-3	B23-COM-103	Business Management	4	3	1	3	1	4	30	-	70	-	100	3	-
	CC-M1	B23-COM-104	Business Mathematics-I	2	1	1	1	1	2	15	-	35	-	50	3	-
	MDC-1	B23-COM-105	Personal Finance	3	2	1	2	1	3	25	-	50	-	75	3	-
	AEC-1	Select one course from the pool of Ability Enhancement Courses (AEC)														
	SEC-1	Select one course from the pool of Skill Enhancement Courses (SEC)														
	VAC-1	Select one course from the pool of Value Added Courses (VAC)														

[illegible]

IV	CC-10	B23-COM-401	Corporate Accounting-II	4	3	1	3	1	4	30	-	70	-	100	3	-
	CC-11	B23-COM-402	Income Tax Law-II	4	3	1	3	1	4	30	-	70	-	100	3	-
	CC-12	B23-COM-403	Entrepreneurship Development	4	3	1	3	1	4	30	-	70	-	100	3	-
	CC-M4(V)	B23-COM-404	Consumer Protection in India	4	3	1	3	1	4	30	-	70	-	100	3	-
	AEC-4	Select one course from the pool of Ability Enhancement Courses (AEC)														
	VAC-3	Select one course from the pool of Value Added Courses (VAC)														
THIRD YEAR SCHEME																
V	CC-13	B23-COM-501	Cost Accounting	4	3	1	3	1	4	30	-	70	-	100	3	-
	CC-14	B23-COM-502	GST & Custom Laws	4	3	1	3	1	4	30	-	70	-	100	3	-
	CC-15	B23-COM-503	Tourism in India	4	3	1	3	1	4	30	-	70	-	100	3	-
	CC-M5(V)	B23-COM-504	Corporate Secretarial Practices	4	3	1	3	1	4	30	-	70	-	100	3	-
VI	CC-16	B23-COM-601	Management Accounting	4	3	1	3	1	4	30	-	70	-	100	3	-
	CC-17	B23-COM-602	Tour and Travel Operations	4	3	1	3	1	4	30	-	70	-	100	3	-
	CC-18	B23-COM-603	Business Statistics	4	3	1	3	1	4	30	-	70	-	100	3	-
	CC-M6	B23-COM-604	Business Environment of Haryana	4	3	1	3	1	4	30	-	70	-	100	3	-
	CC-M7(V)	B23-COM-605	Advertising and Personal Selling	4	3	1	3	1	4	30	-	70	-	100	3	-

FOURTH YEAR SCHEME (HONOURS)																
VII	CC-H1	B23-COM-701	Organizational Behaviour	4	3	1	3	1	4	30	-	70	-	100	3	-
	CC-H2	B23-COM-702	Advanced Statistics	4	3	1	3	1	4	30	-	70	-	100	3	-
	CC-H3	B23-COM-703	Indian Business Environment	4	3	1	3	1	4	30	-	70	-	100	3	-
	DSE-H1 (any one)	B23-COM-704	Business Research Methods	4	3	1	3	1	4	30	-	70	-	100	3	-
		B23-COM-705	Strategic Management	4	3	1	3	1	4	30	-	70	-	100	3	-
	PC-H1	B23-COM-706	Analysis of Financial Statements *	4	2	2	2	4	6	20	10	50	20	100	3	3
	CC-HM1	B23-COM-707	Retailing	4	3	1	3	1	4	30	-	70	-	100	3	-
VIII	CC-H4	B23-COM-801	Human Resource Management	4	3	1	3	1	4	30	-	70	-	100	3	-
	CC-H5	B23-COM-802	Financial Management	4	3	1	3	1	4	30	-	70	-	100	3	-
	CC-H6	B23-COM-803	International Business	4	3	1	3	1	4	30	-	70	-	100	3	-
	DSC-H2 (any one)	B23-COM-804	Business Ethics & CSR	4	3	1	3	1	4	30	-	70	-	100	3	-
		B23-COM-805	Corporate & Security Valuation	4	3	1	3	1	4	30	-	70	-	100	3	-
	PC-H2	B23-COM-806	Stock Market Operations *	4	2	2	2	4	6	20	10	50	20	100	3	3
	CC-HM2	B23-COM-807	Supply Chain Management	4	3	1	3	1	4	30	-	70	-	100	3	-
OR																

OR

FOURTH YEAR SCHEME (HONOURS WITH RESEARCH)																
VII	CC-H1	B23-COM-701	Organizational Behaviour	4	3	1	3	1	4	30	-	70	-	100	3	-
	CC-H2	B23-COM-702	Advanced Statistics	4	3	1	3	1	4	30	-	70	-	100	3	-
	CC-H3	B23-COM-703	Indian Business Environment	4	3	1	3	1	4	30	-	70	-	100	3	-
	DSE-H1 (any one)	B23-COM-704	Business Research Methods	4	3	1	3	1	4	30	-	70	-	100	3	-
		B23-COM-705	Strategic Management	4	3	1	3	1	4	30	-	70	-	100	3	-
	PC-H1	B23-COM-706	Analysis of Financial Statements *	4	2	2	2	4	6	20	10	50	20	100	3	3
	CC-HM1	B23-COM-707	Retailing	4	3	1	3	1	4	30	-	70	-	100	3	-
VIII	CC-H4	B23-COM-801	Human Resource Management	4	3	1	3	1	4	30	-	70	-	100	3	-
	CC-H5	B23-COM-802	Financial Management	4	3	1	3	1	4	30	-	70	-	100	3	-
	CC-HM2	B23-COM-806	Supply Chain Management	4	3	1	3	1	4	30	-	70	-	100	3	-
		B23-COM-807	Project/Dissertation Report	12	-	-	-	-	-	-	-	300	-	300	-	-

***Practical Course**

Note: - Syllabus of courses other than CC-9; CC-15 and CC-17 is same as that of the corresponding courses in B.Com.

Session 2023-2024			
Part-A Introduction			
Subject	Commerce		
Semester	I		
Name of the Course	Financial Accounting		
Course Code	B23-COM-101		
Course Type: (CC/MCC/MDC/CCM/ DSEC/VOC/DSE/PC/AEC/ VAC	CC-1		
Level of the course (As per Annexure-I)	100-199		
Pre-requisite for the course (if any)	NIL		
Course Learning Outcomes (CLO)	After completing this course, the learner will be able to:		
	<ol style="list-style-type: none"> develop the understanding of theoretical framework of financial accounting and accounting standards. prepare the financial statements of companies. understand and prepare the accounts for the non-profit organizations and consignment accounts. prepare the branch accounts and knowing the accounting treatment in hire purchase & instalment payment accounts. 		
	5*.		
Credits	Theory	Tutorial	Total
	3	1	4
Internal Assessment Marks	30	-	30
End Term Exam Marks	70	-	70
Exam Time	3 Hrs.	-	3 Hrs.
Part-B Contents of the Course			
Instructions for Paper Setters			
<ol style="list-style-type: none"> The examiner will set 9 questions in all covering the course learning outcomes (CLOs). Question No. 1 will be compulsory and comprise of seven parts of 2 marks each. Question Nos. 2 to 9 will carry 14 marks each, having two questions from each unit. About 40% questions should be numerical type. Students are required to attempt 5 questions in all, selecting one question from each unit and the compulsory question. 			
Unit	Topics		Contact Hours
I	Financial accounting: Concept, objectives & scope; Accounting		14

	as an information system; Accounting principles: Concepts and conventions; Double entry system; A brief overview of accounting standards in India; Journal, Ledger & trial balance.	
II	Capital and revenue: Concept and classification of income; Expenditure; Receipts; Provisions & reserves. Final Accounts: Trading & Profit and loss account and balance sheet with adjustments.	14
III	Accounting for non-profit organizations; Consignment accounts: accounting records; Normal and abnormal loss; Valuation of unsold stock.	16
IV	Branch accounts: dependent branch, debtor's system, stock and debtor system; Wholesale branch, Final accounts; Hire purchase and instalment payment system: basic concepts, difference and accounting treatment.	16
V*	----	
Suggested Evaluation Methods		
Internal Assessment: ➤ Theory Class Participation Seminar/Presentation/Assignment/Quiz/Class Test etc. Mid Term Exam		End Term Exam
Part-C Learning Resources		
Recommended Books/E-Resources/LMS: <ul style="list-style-type: none"> • Gupta R. L. and Radhaswamy, M., Financial Accounting, Sultan Chand and Sons, New Delhi. • Hanif & Mukherjee., 2016. Financial Accounting. Tata McGraw Hill. • Lal Jawahar, Seema Srivastava & Shivani Abrol, Financial Accounting Text and Problems, Himalaya Publishing House, New Delhi. • Maheswari S. N. and Maheswari S. K.: Financial Accounting, Vikas Publishing House, Noida. • Sehgal Ashok & Sehgal Deepak, Fundamentals of Financial Accounting, Taxmann, New Delhi. 		

* Applicable for courses having practical component.

Session 2023-2024			
Part-A Introduction			
Subject	Commerce		
Semester	I		
Name of the Course	Business Laws		
Course Code	B23-COM-102		
Course Type: (CC/MCC/MDC/CCM/ DSEC/VOC/DSE/PC/AEC/ VAC	CC-2		
Level of the course (As per Annexure-I)	100-199		
Pre-requisite for the course (if any)	NIL		
Course Learning Outcomes (CLO)	<p>After completing this course, the learner will be able to:</p> <ol style="list-style-type: none"> 1. understand the provisions of Indian Contract Act. 2. know the obligations of buyer and seller for making the business agreements and contracts. 3. apply skills to initiate entrepreneurial ventures as partnership and LLP. 4. understand the concepts & scope of negotiable instruments and legal safeguards in Information Technology. 		
	5*.		
Credits	Theory	Tutorial	Total
	3	1	4
Internal Assessment Marks	30	-	30
End Term Exam Marks	70	-	70
Exam Time	3 Hrs.	-	3 Hrs.
Part-B Contents of the Course			
Instructions for Paper Setters			
<ol style="list-style-type: none"> 1. The examiner will set 9 questions in all covering the course learning outcomes (CLOs). Question No. 1 will be compulsory and comprises of seven parts of 2 marks each. Question Nos. 2 to 9 will carry 14 marks each, having two questions from each unit. 2. Students are required to attempt 5 questions in all, selecting one question from each unit and the compulsory question. 			
Unit	Topics		Contact Hours
I	The Indian Contract Act,1872: nature and classification of contracts; Essentials of a valid contract; An overview of Proposal and acceptance, Capacity of parties to contract, Free consent,		15

	Lawful consideration, Lawful object; Void Agreement; Performance of contract; Discharge of contract; Remedies for breach of contract.	
II	Sale of Goods Act, 1930: Formation of contract of sale; Goods and their classification; Price; Conditions and warranties; Transfer of ownership in goods; Performance of the contract of sale; Remedies: unpaid seller and his rights, buyer's remedies; Auction sale, Online auction.	15
III	Indian Partnership Act 1932: Nature of firm; Duties and rights of partners; Liabilities of firm and partner; Limited Liability Partnership Act, 2008: concepts, characteristics of LLP; Incorporation of LLP; LLP agreement, Extent & limitations of liabilities of LLP and partners.	15
IV	Negotiable Instruments Act, 1881: scope, features and types; Negotiation; Crossing; Dishonor and discharge of negotiable instruments. Information Technology Act, 2000: Purpose; Benefits and limitations; Digital signature; E-Governance; Attribution of electronic records, duties of subscribers; Penalties and adjudication offences.	15
V*		

Suggested Evaluation Methods

Internal Assessment: ➤ Theory Class Participation Seminar/Presentation/Assignment/Quiz/Class Test etc. Mid Term Exam:	End Term Exam
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Part-C Learning Resources

Recommended Books/E-Resources/LMS:

- Aggarwal Rohini, *Mercantile & Commercial Laws*, Taxmann Allied Services (P) Ltd., New Delhi.
- Bhushan, Bharat. Kapoor, N.D., Abbi, Rajni, "Elements of Business Law". Sultan Chand & Sons Pvt. Ltd.
- Bulchandani, K.R., *Business Laws*, Himalaya Publishing House, New Delhi.
- Datey, V.S., *Business and Corporate Laws*, Taxmann Publications, New Delhi.

- Kapoor, N.D., *Business Law*, Sultan Chand & Sons, New Delhi.
- Kuchhal, M.C., Kuchhal Vivek, *Business Legislation for Management*, Vikas Publishing House Pvt. Ltd., New Delhi.
- Tulsian, P.C., *Business Laws*, Tata McGraw Hill, New Delhi.

* Applicable for courses having practical component.

Session 2023-2024			
Part-A Introduction			
Subject	Commerce		
Semester	I		
Name of the Course	Business Management		
Course Code	B23-COM-103		
Course Type: (CC/MCC/MDC/CCM/ DSEC/VOC/DSE/PC/AEC/ VAC	CC-3		
Level of the course (As per Annexure-I)	100-199		
Pre-requisite for the course (if any)	NIL		
Course Learning Outcomes (CLO)	<p>After completing this course, the learner will be able to:</p> <ol style="list-style-type: none"> 1. gain knowledge about the conceptual framework of business management; development of management thoughts and knowing the emerging management thoughts. 2. understand the utility and application of planning and organizing functions of management. 3. assimilate and use the concepts of delegation, decentralization and staffing in organization. 4. comprehend the concept and applications of leadership styles, and controlling practices in organizations. 		
	5* .-----		
Credits	Theory	Tutorial	Total
	3	1	4
Internal Assessment Marks	30	-	30
End Term Exam Marks	70	-	70
Exam Time	3 Hrs.	-	3 Hrs.
Part-B Contents of the Course			
Instructions for Paper Setters			

1. The examiner will set 9 questions in all covering the course learning outcomes (CLOs). Question No. 1 will be compulsory and comprises of seven parts of 2 marks each. Question Nos. 2 to 9 will carry 14 marks each, having two questions from each unit.
2. Students are required to attempt 5 questions in all, selecting one question from each unit and the compulsory question.

Unit	Topics	Contact Hours
I	Introduction to Management: characteristics and significance, process and functions of management; Management: as science, art and profession; Approaches to management: Classical and neo classical approach, behavioral approach, management science approach, systems approach and contingency approach; Emerging management concepts.	15
II	Planning: process and importance; Types of plans: Policy, programme, strategy, vision, mission, goals and objectives; Organizing: Principles and benefits of organizations; Organizational structure: Functional, line and staff, matrix, formal vs. informal; Organizational structure for large scale business organization, virtual organization.	15
III	Staffing: Importance, scope and modes of staffing; Delegation: Advantages, barriers to delegation, guidelines for effective delegation; Decentralization and Centralization: Advantages and disadvantages; Factors influencing decentralization; Directing; Coordination; Controlling: Characteristics and process of control, prerequisites of an effective control system, controlling techniques.	15
IV	Motivation: Objectives and significance; Approaches to motivation; Leadership: Significance and functions; Leadership styles; Approaches to leadership	15
V*	-	
Suggested Evaluation Methods		
Internal Assessment: ➤ Theory Class Participation Seminar/Presentation/Assignment/Quiz/Class Test etc.		End Term Exam

Mid Term Exam:	
Part-C Learning Resources	
Recommended Books/E-Resources/LMS:	
<ul style="list-style-type: none"> • Basu, C, Business Organisation and Management, McGraw Hill Education. • Bhattacharya Kumar Deepak, Principles of Management, Pearson, New Delhi. • Gupta, C.B.: Management: Theory and Practice, Sultan Chand & Sons, New Delhi • O'Donnel Cyril & Koontz Harold, Management, McGraw Hill, New Delhi. • Stephen P Robbins, David A DeCenzo, 'Fundamentals of Management, Essential Concepts and Applications • Tripathi, P.C. & Reddy, P.N., Principles of Management, Tata McGraw Hill, New Delhi. 	

* Applicable for courses having practical component.

Session 2023-2024			
Part-A Introduction			
Subject	Commerce		
Semester	I		
Name of the Course	Business Mathematics-1		
Course Code	B23-COM-104		
Course Type: (CC/MCC/MDC/CCM/ DSEC/VOC/DSE/PC/AEC/ VAC	CC-M1		
Level of the course (As per Annexure-I)	100-199		
Pre-requisite for the course (if any)	NIL		
Course Learning Outcomes (CLO)	<p>After completing this course, the learner will be able to:</p> <ol style="list-style-type: none"> understand set theory, logical statements and truth tables. learn the logarithms and arithmetic and geometric progressions and their applications. familiarize with the concepts of matrices and determinants. Learn to solve system of simultaneous linear equations. have the conceptual knowledge of Compound interest, annuity, loan, debenture and sinking funds and attain skills to use these concepts in daily life. 		
	5*.		
Credits	Theory	Tutorial	Total
	01	01	02
Internal Assessment Marks	15	-	15
End Term Exam Marks	35	-	35
Exam Time	3 Hrs.	-	3 Hrs.
Part-B Contents of the Course			
Instructions for Paper Setters			
<ol style="list-style-type: none"> The examiner will set 9 questions in all covering the course learning outcomes (CLOs). Question No. 1 will be compulsory and comprises of seven parts of 1 marks each. Question Nos. 2 to 9 will carry 7 marks each, having two questions from each unit. About 40% questions should be numerical type. Students are required to attempt 5 questions in all, selecting one question from each unit and the compulsory question. 			

Unit	Topics	Contact Hours
I	Set Theory: Representation of sets, equivalent sets, power set, complement of a set. Venn Diagrams: Union and intersection of sets, De-Morgan's laws; Logical statements and truth tables.	8
II	Logarithms: Laws of operation, log tables; Arithmetic and geometric progression.	7
III	Matrices and Determinants: Definition of a matrix, order, equality, types of matrices; Operations on matrices: Addition, multiplication and multiplication with a scalar and their simple properties. Determinant of a square matrix (upto 3x 3 order): Properties of determinants, minors, co-factors and applications of determinants in finding the area of triangle, adjoint and inverse of a square matrix, solutions of a system of linear equations by examples.	8
IV	Compound interest and annuities: Different types of interest rates, types of annuities, present value and amount of an annuity (including the case of continuous compounding), valuation of simple loans and debentures, problems related to sinking funds.	7
V*		
Suggested Evaluation Methods		
Internal Assessment: ➤ Theory Class Participation Seminar/Presentation/Assignment/Quiz/Class Test etc. Mid Term Exam:		End Term Exam
Part-C Learning Resources		
Recommended Books/E-Resources/LMS: <ul style="list-style-type: none"> • Allen R.G.D., Basic Mathematics, Macmillan, New Delhi • D.C. Sancheti and V.K. Kapoor, Business Mathematics, Sultan Chand and Sons. • E. Don and J. Lerner (2009). Schaum outlines of Basic Business Mathematics, McGraw Hill. • Holden, Mathematics for Business and Economics, Macmillan India, New Delhi. • S.C. Gupta and V.K. Kapoor, Fundamentals of Mathematical Statistics, S. Chand & Sons, Delhi. 		

* Applicable for courses having practical component.

Session 2023-2024			
Part-A Introduction			
Subject	Commerce		
Semester	I		
Name of the Course	Personal Finance		
Course Code	B23-COM-105		
Course Type: (CC/MCC/MDC/CCM/ DSEC/VOC/DSE/PC/AEC/ VAC	MDC-1		
Level of the course (As per Annexure-I)	100-199		
Pre-requisite for the course (if any)	NIL		
Course Learning Outcomes (CLO)	<p>After completing this course, the learner will be able to:</p> <ol style="list-style-type: none"> 1. understand the basics of personal finance and personal financial planning. 2. gain knowledge about investing in stock market. 3. do planning for other investment avenues. 4. understand the role of regulatory environment in managing personal finance and retirement planning. 		
	5*		
Credits	Theory	Tutorial	Total
	02	01	03
Internal Assessment Marks	25	-	25
End Term Exam Marks	50	-	50
Exam Time	3 Hrs.		3 Hrs.
Part-B Contents of the Course			
Instructions for Paper Setters			
<ol style="list-style-type: none"> 1. The examiner will set 9 questions in all covering the course learning outcomes (CLOs). Question No. 1 will be compulsory and comprises of seven parts of 2 marks each. Question Nos. 2 to 9 will carry 9 marks each, having two questions from each unit. 2. Students are required to attempt 5 questions in all, selecting one question from each unit and the compulsory question. 			
Unit	Topics		Contact Hours
I	Personal finance: Concept, need, principles and scope; Financial objectives; Personal financial planning: Process, factors affecting; Financial planner: Role and functions; Sources of finance.		11

II	Basics of investment; Investment avenues and strategies; Shares and debentures: Concept and types; Mutual Funds: Concept, types, asset management companies, identifying mutual fund for investment; Investing in stock markets: Identifying stocks, holding, day trading, hedging instruments, etc.	12
III	Other investment Avenues: Gold bonds, sovereign bonds, tax saving instruments, PPF, Provident Fund, etc.; Tax treatment of investment; Likely causes of cheating and fraud in investment.	11
IV	Institutional framework for investing: An overview of SEBI, IRDA, RERA, AMFI, bank ombudsman; Retirement planning: Pension plans, NPS.	11
V*	-	
Suggested Evaluation Methods		
Internal Assessment: ➤ Theory Class Participation Seminar/Presentation/Assignment/Quiz/Class Test etc. Mid Term Exam		End Term Exam
Part-C Learning Resources		
Recommended Books/E-Resources/LMS: <ul style="list-style-type: none"> • Arthur J. Keown: Personal Finance, Pearson India. • Halan, Monika, Lets Talk Money: You've Worked Hard for It, Now Make It Work for You, July 2018, Harper Business. • Jack R. Kapoor, Les R. Dlabay, Robert J. Hughes, Melissa Hart: Personal Finance, Tata McGraw Hill India. • Lewis Altfest: Personal Financial Planning, Tata McGraw Hill. • Madura Jeff: Personal Finance, Pearson India. • Sinha. Madhu, Financial Planning: A Ready Reckoner July 2017 McGraw Hill. 		

* Applicable for courses having practical component.

Session 2023-2024			
Part-A Introduction			
Subject	Commerce		
Semester	II		
Name of the Course	Computerized Accounting System*		
Course Code	B23-COM-201		
Course Type: (CC/MCC/MDC/CCM/DSEC/VOC/DSE/PC/AEC/VAC)	CC-4		
Level of the course (As per Annexure-I)	100-199		
Pre-requisite for the course (if any)	NIL		
Course Learning Outcomes (CLO)	<p>After completing this course, the learner will be able to:</p> <ol style="list-style-type: none"> 1. understand the concept of computerized accounting and be familiar with accounting software. 2. create company ledger, vouchers in accounts software. 3. prepare financial statements in Tally. 4. comply with tax regulations – GST, Income Tax, etc. <p>5*. make journal entries, ledgers, trial balance, profit and loss account, balance sheet and records, other business operations on Computerized accounting software, such as Tally Prime (Latest Version).</p>		
Credits	Theory	Practical	Total
	2	2	4
Internal Assessment Marks	20	10	30
End Term Exam Marks	50	20	70
Exam Time	3 Hrs.		3 Hrs.
Part-B Contents of the Course			
Instructions for Paper Setters			
<ol style="list-style-type: none"> 1. The examiner will set 9 questions in all covering the course learning outcomes (CLOs). Question No. 1 will be compulsory and comprises of seven parts of 2 marks each. Question Nos. 2 to 9 will carry 14 marks each, having two questions from each unit. 2. Students are required to attempt 5 questions in all, selecting one question from each unit and the compulsory question. 			
Unit	Topics		Contact Hours
I	Computerized Accounting System: Concept, Tally Prime, installations of Tally Prime, licensing configurations; Tally vault password: Security		15

	control in Tally Prime, data backup and restore, export and import data, edit log feature in tally; Gateway of Tally.	
II	Company creation: Setup features, accounting features, configuration, shutting and deleting a company; Ledger creation: Creating single and multiple ledgers, altering, deleting and displaying ledger; Invoicing; Budgets; Cost centres; Interest calculations; Inventory: Stock items, purchase and sales orders processing, godowns.	15
III	Financial Statements: Profit & loss account, balance sheet; Bank reconciliation; Debit and credit note; Tally audit features; Printing features; Management Information System & different reports in tally.	15
IV	Income tax and GST in Tally Prime; TDS; TCS; Payroll in Tally: Introduction, salary accounting, payroll masters, payroll vouchers, gratuity, provident fund, ESI, payroll reports.	15
V*	Procedures to create a company, prepare a profit and loss account, prepare Balance sheet, show some entries of TDS and TCS, GST entries in Tally Payroll in Tally.	
Suggested Evaluation Methods		
Internal Assessment: <ul style="list-style-type: none"> ➤ Theory Class Participation Seminar/Presentation/Assignment/Quiz/Class Test etc. Mid Term Exam: ➤ Practicum Class Participation Seminar/Demonstration/Viva Voce/Lab Records etc. Mid Term Exam: 		End Term Exam
Part-C Learning Resources		
Recommended Books/E-Resources/LMS: <ul style="list-style-type: none"> • A.K. Nadhavi, Managing VAT with Tally 9 (Taxation), BPB Publications, New Delhi. • Ashok K. Nadavi, Tally Training Guide (Financial Accounting, Invoicing & Inventory), BPB Publications, New Delhi. • Ashok, K. Nadhavi, Kishor K. Nadhavi, Implementary Tally 9, BPB Publications, New Delhi. • Bansal Manoj, Computerized Accounting System, Sahitya Bhawan Publications. • Kavitha et. al., Computerized Accounting, Himalaya Publishing House. • Raman B.S. and Singh Ravi, Computerized Accounting System, EPBP Publication. 		

* Applicable for courses having practical component.

Session 2023-2024			
Part-A Introduction			
Subject	Commerce		
Semester	II		
Name of the Course	Company Law		
Course Code	B23-COM-202		
Course Type: (CC/MCC/MDC/CCM/ DSEC/VOC/DSE/PC/AEC/ VAC	CC-5		
Level of the course (As per Annexure-I)	100-199		
Pre-requisite for the course (if any)	NIL		
Course Learning Outcomes (CLO)	<p>After completing this course, the learner will be able to:</p> <ol style="list-style-type: none"> 1. understand the concept of company as form of business organization, regulatory framework and the process of incorporation. 2. elaborate on important documents of the company and their operational usefulness. 3. understand the procedure of raising capital, knowing rights & duties of Directors and Company Secretary. 4. apply the understanding of the regulatory provisions relating to dividend decisions and winding up of the company. 		
	5*._--		
Credits	Theory	Tutorial	Total
	03	01	04
Internal Assessment Marks	30	-	30
End Term Exam Marks	70	-	70
Exam Time	03 Hrs.		03Hrs.
Part-B Contents of the Course			
Instructions for Paper Setters			
<ol style="list-style-type: none"> 1. The examiner will set 9 questions in all covering the course learning outcomes (CLOs). Question No. 1 will be compulsory and comprises of seven parts of 2 marks each. Question Nos. 2 to 9 will carry 14 marks each, having two questions from each unit. 2. Students are required to attempt 5 questions in all, selecting one question from each unit and the compulsory question. 			
Unit	Topics		Contact Hours

I	Company: Concept, characteristics, types; Conversion of private company into public company & vice versa; Incorporation of a company; Legal position of promoters; Pre-incorporation contracts.	14
II	Memorandum of Association: Clauses and alteration procedure, Doctrine of ultra vires; Articles of Association: Clauses and alteration; Doctrine of indoor management; Doctrine of constructive notice; Prospectus: Concept, types, contents and formalities of red herring & shelf prospectus, mis-statement and remedies, liabilities for misstatements in Prospectus.	16
III	Share capital: Types, issue and allotment of shares; Reduction of share capital; Board of Directors: Composition, legal position, qualification, appointment, powers, duties & liabilities and removal of directors; Company secretary: Role, appointment, duties, liabilities, rights and removal.	16
IV	Dividend: Types, factors affecting dividend decisions, Legal provisions, dividend practices prevalent in India; Winding up of a company: Reasons, modes, procedure and implications of winding up.	14
V*	-	

Suggested Evaluation Methods

Internal Assessment:

➤ Theory

Class Participation

Seminar/Presentation/Assignment/Quiz/Class Test etc.

Mid Term Exam*

End Term Exam

Part-C Learning Resources

Recommended Books/E-Resources/LMS:

- Bhushan, Bharat. Kapoor, N.D., Abbi, Rajni, *Elements of Company Law*. Sultan Chand & Sons Pvt. Ltd.
- Kapoor N.D., *Elements of Company Law*, Sultan Chand & Sons, New Delhi.
- Majumdar, A.K. and Kapoor, G.K., *Company Law*, Taxmann Publications.
- Ramaiya A., *Guide to the Companies Act*, Wadhwa & Co, Nagpur.
- Ratan Nolakha, *Company Law and Practice*, Vikas Publications, New Delhi.

* Applicable for courses having practical component.

Session 2023-2024			
Part-A Introduction			
Subject	Commerce		
Semester	II		
Name of the Course	Principles of Marketing		
Course Code	B23-COM-203		
Course Type: (CC/MCC/MDC/CCM/DSEC/VOC/DSE/PC/AEC/VAC)	CC-6		
Level of the course (As per Annexure-I)	100-199		
Pre-requisite for the course (if any)	NIL		
Course Learning Outcomes (CLO)	<p>After completing this course, the learner will be able to:</p> <ol style="list-style-type: none"> 1. understand the basic concepts of marketing and assess the marketing environment. 2. analyse the consumer behaviour in the present scenario and marketing segmentation. 3. discover the new product development and factors affecting the price of a product in the present context. 4. understand the promotional and distribution strategies along with the recent developments in the field of marketing. 		
Credits	Theory	Tutorial	Total
	03	01	04
Internal Assessment Marks	30	-	30
End Term Exam Marks	70	-	70
Exam Time	03 Hrs.		03 Hrs.
Part-B Contents of the Course			
Instructions for Paper Setters			
<ol style="list-style-type: none"> 1. The examiner will set 9 questions in all covering the course learning outcomes (CLOs). Question No. 1 will be compulsory and comprises of seven parts of 2 marks each. Question Nos. 2 to 9 will carry 14 marks each, having two questions from each unit. 2. Students are required to attempt 5 questions in all, selecting one question from each unit and the compulsory question. 			
Unit	Topics		Contact Hours
I	Marketing: Concept, nature, scope and importance; Evolution of Marketing; Understanding marketing in new perspectives; Marketing		15

	environment: Concept, importance; Micro environmental factors: Suppliers, marketing intermediaries, customers, competitors, public; Macro environmental factors: Demographic, economic, natural, technological, politico-legal and socio- cultural.	
II	Consumer behaviour: Concept, nature and importance, consumer buying decision process, factors Influencing consumer buying behaviour; Market segmentation: Concept, importance and bases; Target market selection; Positioning: Concept, importance and bases.	15
III	Product: Concept, importance and classification; Branding, Packaging and Labelling; Product life cycle; New product development; Pricing: Concept, significance, price determination, pricing methods, pricing policies and strategies.	15
IV	Promotion: Nature and importance; Advertising, personal selling, sales promotion and publicity/public relations; Factors affecting promotion mix decisions; Distribution: Concept, importance and types of distribution channels; Factors affecting choice of distribution channel; Retailing; Wholesaling. Overview of recent developments in marketing: Social marketing; Online marketing; Direct marketing; Green marketing; Relationship marketing.	15
V*	--	

Suggested Evaluation Methods

Internal Assessment: ➤ Theory Class Participation Seminar/Presentation/Assignment/Quiz/Class Test etc. Mid Term Exam	End Term Exam
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Part-C Learning Resources

Recommended Books/E-Resources/LMS:

- Grewal, Dhruv and Michael Levy; *Marketing*; Tata McGraw Hill.
- Kumar Arun & Meenakshi N., Marketing Management, Vikas Publishing House Pvt. Ltd., New Delhi. Third Edition
- Michael, J. Etzel, Bruce J. Walker, William J Stanton and Ajay Pandit, Marketing: Concepts and Cases. (Special Indian Edition)., McGraw Hill Education
- Philip Kotler, Principles of Marketing. Pearson Education.
- Ramaswami, V.S. and Namakumari, S.; *Marketing Management*; MacMillan India Ltd.

- Saxena Rajan, Marketing Management, Tata McGraw-Hill Publishing Company Ltd., New Delhi. Fifth Edition.

* Applicable for courses having practical component.

Session 2023-2024			
Part-A Introduction			
Subject	Commerce		
Semester	II		
Name of the Course	Business Mathematics-II		
Course Code	B23-COM-204		
Course Type: (CC/MCC/MDC/CCM/ DSEC/VOC/DSE/PC/AEC/ VAC	CC-M2		
Level of the course (As per Annexure-I)	100-199		
Pre-requisite for the course (if any)	NIL		
Course Learning Outcomes (CLO)	<p>After completing this course, the learner will be able to:</p> <ol style="list-style-type: none"> 1. gain the knowledge to find derivatives simple functions related to commerce problems, attain skills to use application of derivatives in evaluating maxima and minima. 2. learn to find integration of simple functions related to commerce and economic problems, attain skills to use application of integration in business and commerce problems. 3. apply binomial theorem, learn the concept and applications of permutations and combinations. 4. learn the concept of Linear programming and formulation of linear programming problems related to business and commerce. 		
	5*.		
Credits	Theory	Tutorial	Total
	01	01	02
Internal Assessment Marks	15	-	15
End Term Examination Marks	35	-	35
Examination Time	3Hrs	-	3 Hrs.
Part-B Contents of the Course			
Instructions for Paper Setters			
<p>1. The examiner will set 9 questions in all covering the course learning outcomes (CLOs). Question No. 1 will be compulsory and comprises of seven parts of 1 marks each. Question</p>			

Nos. 2 to 9 will carry 7 marks each, having two questions from each unit. About 40% questions should be numerical type.

2. Students are required to attempt 5 questions in all, selecting one question from each unit and the compulsory question.

Unit	Topics	Contact Hours
I	Differentiation; derivative of simple functions and other functions (excluding trigonometric functions) having applications in business studies; Maxima and minima of Revenue, Cost, Demand, Production, Profit functions and other functions related to business and commerce.	6
II	Integration: Definite and indefinite (simple functions excluding trigonometric functions), basic rules of integration, application of integration in commercial and business problems.	6
III	Binomial Theorem; Permutations and Combinations.	6
IV	Linear programming: Formulation of linear programming problems (LPP) and their solution by graphical and simplex methods, Applications of linear programming in solving problems related to business and commerce.	7
V*	-	

Suggested Evaluation Methods

Internal Assessment: ➤ Theory Class Participation Seminar/Presentation/Assignment/Quiz/Class Test etc. Mid Term Exam	End Term Exam
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Part-C Learning Resources

Recommended Books/E-Resources/LMS:

- A.R. Vasishtha, Matrices, Krishna Prakashan (P) Media Ltd.
- Allen R.G.D., Basic Mathematics, Macmillan, New Delhi
- D.C. Sancheti and V.K. Kapoor, Business Mathematics, Sultan Chand and Sons.
- Dowling E.T., Mathematics for Economics, Schaum Series, McGraw Hill, London.
- E.T. Dowling, Schaum outlines of Calculus for Business, Economics and the Social Sciences. McGraw Hill.
- Holden, Mathematics for Business and Economics, Macmillan India, New Delhi.
- S.C. Gupta and V.K. Kapoor, Fundamentals of Mathematical Statistics, S. Chand & Sons,

Delhi.

* Applicable for courses having practical component.

Session 2023-2024			
Part-A Introduction			
Subject	Commerce		
Semester	II		
Name of the Course	Fundamentals of Banking and Insurance		
Course Code	B23-COM-205		
Course Type: (CC/MCC/MDC/CCM/ DSEC/VOC/DSE/PC/AEC/ VAC	MDC-2		
Level of the course (As per Annexure-I);	100-199		
Pre-requisite for the course (if any)	NIL		
Course Learning Outcomes (CLO)	After completing this course, the learner will be able to: <ol style="list-style-type: none"> 1. know the basics of banking. 2. understand the banking instruments. 3. understand the basics of insurance. 4. learn about various types of insurance. 		
	5*.-		
Credits	Theory	Tutorial	Total
	02	01	03
Internal Assessment Marks	25	-	25
End Term Exam Marks	50	-	50
Exam Time	3 Hrs.		3 Hrs.
Part-B Contents of the Course			
Instructions for Paper Setters			
1. The examiner will set 9 questions in all covering the course learning outcomes (CLOs). Question No. 1 will be compulsory and comprises of seven parts of 2 marks each. Question Nos. 2 to 9 will carry 9 marks each, having two questions from each unit.			
2. Students are required to attempt 5 questions in all, selecting one question from each unit and the compulsory question.			
Unit	Topics	Contact Hours	
I	Banking: Concept, features, functions, importance and principles of banking; Evolution of banking in India; Classifications of banks.	10	
II	Banking instruments: Concept, types and crossing of cheques; Lending functions of a bank: Types of Advances: Secured & unsecured, loans- Short, medium and long Term Methods of granting advances; Utility services of a bank: Remittance through bank drafts; E Banking; Internet banking; Safe deposit lockers.	12	

III	Insurance: Concept, need and principles of insurance; Insurance and economic development; Life Insurance: Concept, features, importance, and types: procedure of taking life insurance policies, nomination and assignment.	10
IV	General insurance: concept, features, importance, and types; Procedure of taking general insurance: An overview of Fire insurance, Marine Insurance, Health Insurance.	13
V*	-	
Suggested Evaluation Methods		
Internal Assessment: ➤ Theory Class Participation Seminar/Presentation/Assignment/Quiz/Class Test etc. Mid Term Exam		End Term Exam
Part-C Learning Resources		
Recommended Books/E-Resources/LMS: <ul style="list-style-type: none"> • Basu A.K: Fundamentals of Banking-Theory and practice; A Mukerjee and co; Calcutta 2 • Gopinath M.N: Banking Principles and Operations; Snow White Publisher, Mumbai • Mishra, M. N., Principles and Practices of Insurance, S. Chand and Sons. • Mishra, M.N. Principles and Practices of Insurance. Sultan Chand and Sons. • Mohapatra and Acharya., 2018. Banking and Insurance. Pearson • Natrarajan and Parameswaran: Indian Banking; S. Chand Company Ltd, New Delhi • Vasanth Desai: Indian Banking, Nature and Problems, Himalaya Publications House. 		

* Applicable for courses having practical component.

Session 2023-2024			
Part-A Introduction			
Subject	Commerce		
Semester	III		
Name of the Course	Corporate Accounting -I		
Course Code	B23-COM-301		
Course Type: (CC/MCC/MDC/CCM/ DSEC/VOC/DSE/PC/AEC/ VAC	CC-7		
Level of the course (As per Annexure-I)	200-299		
Pre-requisite for the course (if any)	NIL		
Course Learning Outcomes (CLO)	<p>After completing this course, the learner will be able to:</p> <ol style="list-style-type: none"> 1. know the accounting for share, understand the procedure of buyback of shares. 2. know the accounting for profit prior to incorporation and underwriting of shares. 3. understand the accounting treatment for amalgamation and internal reconstruction of companies. 4. understand IDCS and preparation of final accounts of companies. 		
	5*.--		
Credits	Theory	Tutorial	Total
	03	01	04
Internal Assessment Marks	30	-	30
End Term Exam Marks	70	-	70
Exam Time	3 Hrs.	-	3 Hrs.
Part-B Contents of the Course			
Instructions for Paper Setters			
<ol style="list-style-type: none"> 1. The examiner will set 9 questions in all covering the course learning outcomes (CLOs). Question No. 1 will be compulsory and comprises of seven parts of 2 marks each. Question Nos. 2 to 9 will carry 14 marks each, having two questions from each unit. About 40% questions should be numerical type. 2. Students are required to attempt 5 questions in all, selecting one question from each unit and the compulsory question. 			
Unit	Topics		Contact Hours

I	Issue of shares: Concept, types, process and procedure (including insider trading); Transfer of shares; DMAT; Bonus shares; Sweat equity shares; Right shares; Buy back of shares; Dividend on shares; Redemption of preference shares.	15
II	Profit prior to incorporation: Concept, procedure of ascertaining profit prior to incorporation, basis of allocation of expenses and incomes; Underwriting of shares: Concept, features, benefits, parties, types and accounting treatment.	15
III	Amalgamation of companies: Concept and accounting treatment as per accounting standard 14 (excluding intercompany holdings); Internal reconstruction: Concept and accounting treatment excluding scheme of reconstruction.	15
IV	Overview of income disclosure and computation standards (IDCS); Final accounts of companies: Concept and preparation.	15
V*	-	
Suggested Evaluation Methods		
Internal Assessment: ➤ Theory Class Participation Seminar/Presentation/Assignment/Quiz/Class Test etc. Mid Term Exam		End Term Exam
Part-C Learning Resources		
Recommended Books/E-Resources/LMS: <ul style="list-style-type: none"> • Gupta Nirmal, Corporate Accounting, Sahitya Bhawan, Agra. • Maheshwari S.N. and S. K. Maheshwari, Corporate Accounting, Vikas Publishing House, New Delhi. • Mukherjee, S., & Mukherjee, A. (2019). Corporate Accounting. (1st Ed.). New Delhi: Oxford University • R.L. Gupta and M. Radhaswamy – Advanced accounts – Sultan Chand • Sehgal Ashok and Deepak Sehgal, Corporate Accounting, Taxman Publication, New Delhi. • Shukla M.C., T.S. Grewal, and S.C. Gupta, Advanced Accounts, Vol.-II., S. Chand & Co., New Delhi. • Tulsian P. C. Corporate Accounting. S Chand & Co. New Delhi 		

* Applicable for courses having practical component.

Session 2023-2024**Part-A Introduction**

Subject	Commerce		
Semester	III		
Name of the Course	Income Tax Law-I		
Course Code	B23-COM-302		
Course Type: (CC/MCC/MDC/CCM/SEC/VOC/DSE/PC/AEC/VAC)	CC-8		
Level of the course (As per Annexure-I)	200-299		
Pre-requisite for the course (if any)	NIL		
Course Learning Outcomes (CLO)	After completing this course, the learner will be able to: 1. understand the necessary concepts of Income Tax 2. determine the impact of residential status on tax liability. 3. determine Tax liability under five heads of income 4. understand the concepts of set-off and carry forward of losses and clubbing and aggregation of incomes.		
	5*.		
Credits	Theory	Tutorial	Total
	3	1	4
Internal Assessment Marks	30		30
End Term Exam Marks	70		70
Exam Time	3 Hrs.		3 Hrs.

Part-B Contents of the Course**Instructions for Paper Setters**

1. The examiner will set 9 questions in all covering the course learning outcomes (CLOs). Question No. 1 will be compulsory and comprises of seven parts of 2 marks each. Question Nos. 2 to 9 will carry 14 marks each, having two questions from each unit. About 40% questions should be numerical type.
2. Students are required to attempt 5 questions in all, selecting one question from each unit and the compulsory question.

Unit	Topics	Contact Hours
I	Income tax: Concepts - Assesse, person, previous year, assessment year, gross total income, total income, casual income, virtual digital asset; Role of PAN and Aadhar number in income tax; Maximum Marginal	12

	Rate of Tax; Alternate Minimum Tax; Agricultural Income; Tax evasion, Tax avoidance, Tax planning and Tax management.	
II	Computation of incomes based on residential status of individuals, HUFs, Company and other persons; Determining incomes taxable and exempt under the head salaries (including retirement benefits and provisions) and income from house property.	19
III	Computation of taxable incomes and exemptions under the head profits and gains of business or profession (including Depreciation provisions), Capital Gains.	16
IV	Income from other sources; Clubbing and aggregation of incomes; Set off and carry forward of losses; Exempted incomes.	13
V*	--	
Suggested Evaluation Methods		
Internal Assessment: ➤ Theory Class Participation Seminar/Presentation/Assignment/Quiz/Class Test etc. Mid Term Exam		End Term Exam
Part-C Learning Resources		
Recommended Books/E-Resources/LMS: <ul style="list-style-type: none"> Girish Ahuja and Ravi Gupta, Systematic Approach to Income Tax, C.C.H. India Publications, New Delhi. Mehrotra H.C., Income Tax Law & Account, Sahitya Bhawan Publications, Agra. Prasad, Bhagwati, Income Tax Law & Practice, Wishwan Prakashan, Bhopal. Singhanian V.K., Student's Guide to Income Tax, Taxmann Publications Pvt. Ltd., New Delhi. Journals: <ul style="list-style-type: none"> <i>Income tax reports.</i> Company Law Institute Pvt. Ltd., Chennai. <i>Taxman.</i> Taxman allied Services Pvt. Ltd., New Delhi. 		

* Applicable for courses having practical component.

Session 2023-2024			
Part-A Introduction			
Subject	Commerce		
Semester	III		
Name of the Course	Banking and Insurance		
Course Code	B23-COM-303		
Course Type: (CC/MCC/MDC/CCM/ DSEC/VOC/DSE/PC/AEC/ VAC	CC-9		
Level of the course (As per Annexure-I);	200-299		
Pre-requisite for the course (if any)	NIL		
Course Learning Outcomes (CLO)	After completing this course, the learner will be able to:		
	1. know the basics of banking. 2. understand the Indian banking system. 3. understand the principles & regulation of insurance. 4. learn about various types of insurance and claims settlement procedure.		
	5*.-		
Credits	Theory	Tutorial	Total
	03	01	04
Internal Assessment Marks	30	-	30
End Term Exam Marks	70	-	70
Exam Time	3 Hrs.		3 Hrs.
Part-B Contents of the Course			
Instructions for Paper Setters			
1. The examiner will set 9 questions in all covering the course learning outcomes (CLOs). Question No. 1 will be compulsory and comprises of seven parts of 2 marks each. Question Nos. 2 to 9 will carry 14 marks each, having two questions from each unit.			
2. Students are required to attempt 5 questions in all, selecting one question from each unit and the compulsory question.			
Unit	Topics	Contact Hours	
I	Banking: Concept, features, functions, importance and principles of banking; Evolution of banking in India; Classifications of banks; Credit creation, Banking Regulation Act 1949: Major provisions.	15	

II	Indian Banking System: Features, nationalization of commercial banks and its effects; Reserve Bank of India – Functions, control of credit by RBI, power of RBI; Recent trends in Indian banking system.	15
III	Insurance: Concept, need and principles of insurance; Insurance and economic development; Life and general insurance: principles, present status & growth of life and general insurance in India, claims settlement procedure; Regulatory Framework of Insurance.	15
IV	Fire insurance: Concept, principles; Fire insurance policy, claims settlement procedure; Marine insurance: Marine insurance policy and claims settlement procedures; Accident and motor insurance: Policy and claims settlement procedures.	15
V*		
Suggested Evaluation Methods		
Internal Assessment: ➤ Theory Class Participation Seminar/Presentation/Assignment/Quiz/Class Test etc. Mid Term Exam		End Term Exam
Part-C Learning Resources		
Recommended Books/E-Resources/LMS: <ul style="list-style-type: none"> Gopinath M.N: Banking Principles and Operations; Snow White Publisher, Mumbai. Insurance & Risk Management – Dr. P.K. Gupta, Himalaya Publishing House, Delhi. Mishra, M.N. Principles and Practices of Insurance. Sultan Chand and Sons. Mohapatra and Acharya., 2018. Banking and Insurance. Pearson Publications. Nalini Prava Tripathy and Prabir Pal: Insurance Theory and Practice, Prentice Hall India. Principles and Practices of Banking (CA-IIBF), Macmillan, New Delhi. Suneja, H.R. Practical and Law of Banking. Himalaya Publishing House. 		

* Applicable for courses having practical component.

Session 2023-2024			
Part-A Introduction			
Subject	Commerce		
Semester	III		
Name of the Course	Business Economics		
Course Code	B23-COM-304		
Course Type: (CC/MCC/MDC/CCM/ DSEC/VOC/DSE/PC/AEC/ VAC	CC-M3		
Level of the course (As per Annexure-I)	200-299		
Pre-requisite for the course (if any)	NIL		
Course Learning Outcomes (CLO)	<p>After completing this course, the learner will be able to:</p> <ol style="list-style-type: none"> 1. understand price & output determination under different market structures. 2. understand behaviour of firms & their stakeholders with many products and multiple objectives. 3. develop the capability to analyse macro-economic environment. 4. take decisions according to state economic policies. 		
	5*		
Credits	Theory	Tutorial	Total
	3	1	4
Internal Assessment Marks	30	-	30
End Term Exam Marks	70	-	70
Exam Time	3 Hrs.	-	3 Hrs.
Part-B Contents of the Course			
Instructions for Paper Setters			
<ol style="list-style-type: none"> 1. The examiner will set 9 questions in all covering the course learning outcomes (CLOs). Question No. 1 will be compulsory and comprises of seven parts of 2 marks each. Question Nos. 2 to 9 will carry 14 marks each, having two questions from each unit. 2. Students are required to attempt 5 questions in all, selecting one question from each unit and the compulsory question. 			
Unit	Topics		Contact Hours
I	Nature and scope of business economics, Importance of economics in business decisions; Basic Economic Concepts; Marginal analysis; Nature of demand function: law of demand, shifts in demand curve, factors influencing demand; Elasticity of demand: price, income and		14

	cross; Consumer's equilibrium: Cardinal Utility Approach, Ordinal Utility approach.	
II	Production function: short and long run - law of variable proportions; Return to factor; Law of returns to scale; economies and diseconomies of scale; Equilibrium of firm under perfect competition; monopoly - price discrimination, Price and output determination under monopolistic competition; Decisions under monopolistic competition.	16
III	Non-collusive oligopoly models- Cournot and Kinked Demand Curve; Collusive oligopoly models – Cartels, price leaderships; Employment theory, classical employment theory; Keynesian theory of employment; Money definition and its functions.	15
IV	Macro Economics: concept, nature and scope; Circular flow of income (four core sectors); National income concepts (an overview) – GNP, GDP, NNP, NDP; Inflation: types and control; Money supply (monetary aggregates); Fiscal policy; Monetary policy; Business cycles and their control.	15
V*	-	
Suggested Evaluation Methods		
Internal Assessment: ➤ Theory Class Participation Seminar/Presentation/Assignment/Quiz/Class Test etc. Mid Term Exam		End Term Exam
Part-C Learning Resources		
Recommended Books/E-Resources/LMS: <ul style="list-style-type: none"> Ahuja, H.L., Macro Economics, S. Chand Publications, New Delhi. Dwivedi, D.N., Macro Economics, Tata McGraw Hill, New Delhi. G.S. Gupta : Managerial Economics McGraw Hill Education; 2nd edition, 2017 Jhinghan M.L.: Advanced Economic Theory. Vrinda Publications, New Delhi. Koutsoyiannis A.: Modern Microeconomics; Macmillan New Delhi. Paul, S., Gupta, G. and Mote, V., Managerial Economics, Tata McGraw Hill 		

* Applicable for courses having practical component.

Session 2023-2024			
Part-A Introduction			
Subject	Commerce		
Semester	III		
Name of the Course	Fundamentals of Indian Capital Markets		
Course Code	B23-COM-305		
Course Type: (CC/MCC/MDC/CCM/ DSEC/VOC/DSE/PC/AEC/ VAC	MDC-3		
Level of the course (As per Annexure-I)	200-299		
Pre-requisite for the course (if any)	NIL		
Course Learning Outcomes (CLO)	<p>After completing this course, the learner will be able to:</p> <ol style="list-style-type: none"> 1. understand the basics of Indian capital market. 2. understand the stock market regulator and provisions for investors' protection. 3. get acquainted with the functioning of stock exchanges of India. 4. understand the depository system of Indian capital market. 		
Credits	Theory	Tutorial	Total
	02	01	03
Internal Assessment Marks	25	-	25
End Term Exam Marks	50	-	50
Exam Time	3 Hrs.	-	3 Hrs.
Part-B Contents of the Course			
Instructions for Paper Setters			
<ol style="list-style-type: none"> 1. The examiner will set 9 questions in all covering the course learning outcomes (CLOs). Question No. 1 will be compulsory and comprises of seven parts of 2 marks each. Question Nos. 2 to 9 will carry 9 marks each, having two questions from each unit. 2. Students are required to attempt 5 questions in all, selecting one question from each unit and the compulsory question. 			
Unit	Topics		Contact Hours
I	Capital market: Need and structure; Types of capital market: Primary and secondary market; Functions of primary and secondary market; Financial instruments in Indian capital market.		12

II	Regulation of Indian capital market: The Securities Exchange Board of India- Constitution, role of SEBI in regulating primary and secondary market; Investor protection and grievance redressal.	11
III	Stock Exchanges in India: Origin, role and functions; Listing of Securities: Concept, merits & demerits, listing requirements, procedure.	11
IV	Depository System in India: Role, function, dematerialisation of securities; Recent trends in Indian capital market.	11
Suggested Evaluation Methods		
Internal Assessment: ➤ Theory Class Participation Seminar/Presentation/Assignment/Quiz/Class Test etc. Mid Term Exam		End Term Exam
Part-C Learning Resources		
Recommended Books/E-Resources/LMS: <ul style="list-style-type: none"> • Bhole L.M., Financial Markets and Institutions, Tata McGraw Hill, Delhi. • Kanuk, Alan R., Capital Markets of India, Wiley Finance • Khan M.Y., Indian Financial System, Tata McGraw Hill, Delhi. • Machi Raju, H.R., Working of Stock Exchanges in India, Wiley Eastern Ltd., New Delhi. • Pathak Bharti V., The Indian Financial System, Pearson Education. • Raghunathan V., Rajib Prabina, Stock Exchanges, Investments and Derivatives, Tata McGraw Hill, New Delhi. 		

* Applicable for courses having practical component.

Session 2023-2024			
Part-A Introduction			
Subject	Commerce		
Semester	IV		
Name of the Course	Corporate Accounting -II		
Course Code	B23-COM-401		
Course Type: (CC/MCC/MDC/CCM/DSEC/VOC/DSE/PC/AEC/VAC)	CC-10		
Level of the course (As per Annexure-I)	200-299		
Pre-requisite for the course (if any)	NIL		
Course Learning Outcomes (CLO)	After completing this course, the learner will be able to: <ol style="list-style-type: none"> understand the methods of shares and goodwill. understand the basics of debentures and valuation of debentures. understand and prepare the accounts of banking and insurance companies. understand and prepare the accounts of holding companies and accounting treatment of liquidation of companies. 		
	5*.		
Credits	Theory	Tutorial	Total
	03	01	04
Internal Assessment Marks	30	-	30
End Term Exam Marks	70	-	70
Exam Time	3 Hrs.	-	3 Hrs.
Part-B Contents of the Course			
Instructions for Paper Setters			
1. The examiner will set 9 questions in all covering the course learning outcomes (CLOs). Question No. 1 will be compulsory and comprises of seven parts of 2 marks each. Question Nos. 2 to 9 will carry 14 marks each, having two questions from each unit. About 40% questions should be numerical type.			
2. Students are required to attempt 5 questions in all, selecting one question from each unit and the compulsory question			
Unit	Topics		Contact Hours

I	Valuation of shares: Concept, need, factors affecting and methods of share valuation; Valuation of goodwill: Concept, factors affecting and methods of Goodwill valuation.	12
II	Debentures: Concept, features and types; Provisions related to issue of debentures, utilization of debenture capital, role and status of debenture holders in company, purchase of own debentures; Valuation of debentures: Concept, need, factors affecting and methods of debenture valuation.	13
III	Concept and accounting treatment of banking companies; Concept and accounting treatment of insurance companies.	17
IV	Accounts of holding companies: Preparation of consolidated balance sheet with one subsidiary company, relevant provisions of Accounting Standard 21; Liquidation of companies: Concept, need, types, process and accounting treatment.	18
V*	-	
Suggested Evaluation Methods		
Internal Assessment: ➤ Theory Class Participation Seminar/Presentation/Assignment/Quiz/Class Test etc. Mid Term Exam		End Term Exam
Part-C Learning Resources		
Recommended Books/E-Resources/LMS: <ul style="list-style-type: none"> • Gupta, Nirmal, Corporate Accounting, Sahitya Bhawan, Agra. • Jain, S.P. and K.L. Narang Corporate Accounting, Kalyani Publishers, New Delhi. • Maheshwari S.N. and S. K. Maheshwari, Corporate Accounting, Vikas Publishing House, New Delhi. • Mukherjee, S., & Mukherjee, A. (2019). Corporate Accounting. (1st Ed.). New Delhi: Oxford University • Sehgal Ashok and Deepak Sehgal, Corporate Accounting, Taxman Publication, New Delhi. • Shukla M.C., T.S. Grewal, and S.C. Gupta, Advanced Accounts, Vol.-II., S. Chand & Co., New Delhi. 		

* Applicable for courses having practical component.

Session 2023-2024**Part-A Introduction**

Subject	Commerce		
Semester	IV		
Name of the Course	Income Tax Law-II		
Course Code	B23-COM-402		
Course Type: (CC/MCC/MDC/ CCM/ DSEC/VOC/DSE/PC/AEC/ VAC	CC-11		
Level of the course (As per Annexure-I)	200-299		
Pre-requisite for the course (if any)	NIL		
Course Learning Outcomes (CLO)	After completing this course, the learner will be able to:		
	<ol style="list-style-type: none"> 1. understand the deductions from gross total income of individuals, HUFs and firms. 2. compute the total income and tax liability of individuals, HUFs and Firms. 3. understand the filing of returns and working of Income Tax department. 4. understand the assessments, defaults and consequences. 		
	5*.		
Credits	Theory	Tutorial	Total
	03	01	04
Internal Assessment Marks	30	-	30
End Term Exam Marks	70	-	70
Exam Time	03 Hrs.	-	

Part-B Contents of the Course**Instructions for Paper Setters**

1. The examiner will set 9 questions in all covering the course learning outcomes (CLOs). Question No. 1 will be compulsory and comprises of seven parts of 2 marks each. Question Nos. 2 to 9 will carry 14 marks each, having two questions from each unit. About 40% questions should be numerical type.
2. Students are required to attempt 5 questions in all, selecting one question from each unit and the compulsory question.

Unit	Topics	Contact Hours
I	Deductions from Gross Total Income: Deductions (including rebates) applicable to individuals, HUFs and Firms u/s 80C to 80U for computation of total income.	13

II	Computation of total income and tax liability of individuals, HUFs (including alternate tax regime) and total income & tax liability of firms; Authorities in income tax administration	20
III	Filing of returns: Types of returns (including online filing of return), deduction of tax at source, advance payment of tax; Recovery and refund of tax.	13
IV	Assessments, defaults and consequences: Types of Assessments (including e- Assessment), Penalties, offences and Prosecutions, Appeals (including Faceless) and Revisions, Tax Planning and saving techniques.	14
V*	-	

Suggested Evaluation Methods

Internal Assessment: ➤ Theory Class Participation Seminar/Presentation/Assignment/Quiz/Class Test etc. Mid Term Exam	End Term Exam
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Part-C Learning Resources

Recommended Books/E-Resources/LMS:

- Gaur and Narang, Income Tax Law & Practice, Kalyani Publishers, Jalandhar.
- Girish Ahuja and Ravi Gupta, Systematic Approach, C.C.H. India Publications, New Delhi.
- Mehrotra H.C., Income Tax Law & Account, Sahitya Bhawan Publications, Agra.
- Prasad, Bhagwati, Income Tax Law & Practice, Wishwan Prakashan, Bhopal.
- Singhania V.K., Student's Guide to Income Tax, Taxmann Publications Pvt. Ltd., New Delhi.

Journals:

- *Income Tax Reports*. Company Law Institute Pvt. Ltd., Chennai.
- *Taxman*. Taxman allied Services Pvt. Ltd., New Delhi.

* Applicable for courses having practical component.

Session 2023-2024			
Part-A Introduction			
Subject	Commerce		
Semester	IV		
Name of the Course	Entrepreneurship Development		
Course Code	B23-COM-403		
Course Type: (CC/MCC/MDC/CCM/ DSEC/VOC/DSE/PC/AEC/ VAC	CC-12		
Level of the course (As per Annexure-I)	200-299		
Pre-requisite for the course (if any)	NIL		
Course Learning Outcomes (CLO)	<p>After completing this course, the learner will be able to:</p> <ol style="list-style-type: none"> 1. understand the development of entrepreneurship as a field of study and as a profession. 2. comprehend the MSMEs in the development of the Indian economy. 3. analyze the business decisions involved in starting a new business venture. 4. determine the institutions supporting entrepreneurs. 5*. 		
Credits	Theory	Tutorial	Total
	03	01	04
Internal Assessment Marks	30	-	30
End Term Exam Marks	70	-	70
Exam Time	03 Hrs.	-	
Part-B Contents of the Course			
Instructions for Paper Setters			
<p>1. The examiner will set 9 questions in all covering the course learning outcomes (CLOs). Question No. 1 will be compulsory and comprises of seven parts of 2 marks each. Question Nos. 2 to 9 will carry 14 marks each, having two questions from each unit.</p> <p>2. Students are required to attempt 5 questions in all, selecting one question from each unit and the compulsory question.</p>			
Unit	Topics		Contact Hours
I	Entrepreneurship: Concept, importance, factors influencing entrepreneurship; Entrepreneur: Concept, characteristics, qualities, functions, classification of Entrepreneurs; Relationship between entrepreneurship and management; Process of entrepreneurship		15

	development; Role of Entrepreneurship in economic development; Motivations to become entrepreneur.	
II	Entrepreneurship Development and MSMEs: Concept, registration process, benefits of registration; MSMEs-As a nascence of Entrepreneurship; Start up and Skill India: Concept, steps and need; Role of modern technology in developing MSME; Role of MSMEs in the economic development.	15
III	Identifying business opportunity: Concept and steps; Sources of ideas and information; Developing creativity and innovation; Contents of business project report; Project Appraisal: Feasibility study-preparation of feasibility reports, economic, technical, financial and managerial feasibility of project; Selection of factory location; Demand analysis and market potential measurement; Capital and project costing; Working capital requirements; Source of finance; Profit and tax planning.	15
IV	Institutions supporting entrepreneurs: Government support and incentives to new enterprises; Promotional agencies and institutions in entrepreneurship development; Central Govt. supporting institutions: SSIB, NABARD, SIDO, NSIC, SIDBI, NBMSME, KVIC, NISIET; State Govt. supporting institutions: SFCS, SSIDC, TCO; Non-Govt. supporting institutions and their role.	15
V*	--	
Suggested Evaluation Methods		
Internal Assessment: ➤ Theory Class Participation Seminar/Presentation/Assignment/Quiz/Class Test etc. Mid Term Exam		End Term Exam
Part-C Learning Resources		
Recommended Books/E-Resources/LMS: <ul style="list-style-type: none"> Desai Vasant. Small-Scale Industries and Entrepreneurship, Himalaya Publishing House, Hisrich R D and Peters M P, Entrepreneurship, Tata McGraw-Hill. Kaulgud Aruna, Entrepreneurship Management, Vikas Publishing House, Delhi. Kuratko & Hodgetts, Entrepreneurship – Theory, Process and Practices, Thomson Learning. 		

- Rabindra N. Kanungo, Entrepreneurship and Innovation, Sage Publications, New Delhi.
- S.S. Khanka, Entrepreneurial Development, S. Chand & Co. Ltd., Ram Nagar, New Delhi.

* Applicable for courses having practical component.

Session 2023-2024			
Part-A Introduction			
Subject	Commerce		
Semester	IV		
Name of the Course	Consumer Protection in India		
Course Code	B23-COM-404		
Course Type: (CC/MCC/MDC/ CCM/ DSEC/VOC/DSE/PC/AEC/ VAC	CC-M4(V)		
Level of the course (As per Annexure-I)	200-299		
Pre-requisite for the course (if any)	NIL		
Course Learning Outcomes (CLO)	After completing this course, the learner will be able to: <ol style="list-style-type: none"> 1. understanding the Consumer and Consumerism 2. knowledge of consumer rights and responsibilities 3. comprehend the complaint filing procedure and legal redressal machinery 4. examine the remedies available under the COPA, 2019 		
Credits	Theory	Tutorial	Total
	03	01	04
Internal Assessment Marks	30	-	30
End Term Exam Marks	70	-	70
Exam Time	3 Hrs.		3 Hrs.
Part-B Contents of the Course			
Instructions for Paper Setters			
1. The examiner will set 9 questions in all covering the course learning outcomes (CLOs). Question No. 1 will be compulsory and comprises of seven parts of 2 marks each. Question Nos. 2 to 9 will carry 14 marks each, having two questions from each unit.			
2. Students are required to attempt 5 questions in all, selecting one question from each unit and the compulsory question.			
Unit	Topics	Contact Hours	
I	Conceptual Framework: Concept and evolution of Consumerism, Profile of the consumer, Consumer Dynamics; Concept of Goods and Services; Restrictive and unfair trade practice; An overview of Prevention of Food Adulteration Act; Overview of Competition Act, 2002; Overview of Standards of Weights and Measures Act, 1976; Overview of Essential Commodities Act, 1955; Drugs and Magic Remedies(Objectionable Advertisement) Act, 1954	17	

II	Consumer Education and Organizations: Objectives, purposes and role of consumer organizations; Role of media; Consumer education in India; International consumer organizations; Establishing a consumer organization; Investor Protection Measures of SEBI.	13
III	The Consumer Protection Act, 2019: Salient features, important terms, consumer rights, consumer responsibilities, consumer and corporate social responsibility; United Nations and the guidelines for consumer protection, Comparison of the COPA, 1986 and 2019.	15
IV	Redressal mechanism: Guidelines for filing consumer complaints, Grievance redressal mechanism and limitations; Role of Voluntary Consumer Organization (VCOs) in redressal of consumer; Alternative dispute redressal mechanism: National consumer helpline; Complaint to Ombudsman, Arbitration, Median, Conciliation.	15
V*		
Suggested Evaluation Methods		
Internal Assessment: ➤ Theory Class Participation Seminar/Presentation/Assignment/Quiz/Class Test etc. Mid Term Exam		End Term Exam
Part-C Learning Resources		
Recommended Books/E-Resources/LMS: <ul style="list-style-type: none"> • Consumer Protection Law & Practice: A Comprehensive Guide to Consumer Protection Law, Taxmann Publications. • Kapoor Sheetal, (2019) Consumer Affairs and Customer Care, 2nd Edition, Galgotia Publishing Company. • Rajyalaxmi Rao, Consumer is King, Universal Law Publishing Company • S.C. Mehta, Indian Consumer, Tata McGraw Hill, New Delhi • The Consumer Protection Act, 1986 and 2019. • V.K. Aggrawal, Consumer Protection: Law and Practice, Bharat Law House, Delhi 		

* Applicable for courses having practical component.

