

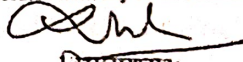
Revised Programme Structure of (B.Com. NEP)
Department of Commerce, Mahatma Gandhi Kashi Vidyapith, Varanasi

Year	Sem.	Major Paper	Credit	Minor Paper (6) Credit/Year Own/ Other Faculty	Skill Development (3) Credit/Semester (Vocational)	Co-Curricular (2) Credit / Semester	Research Project (3)	Total Credit	
FIRST	I	1. Business Organisation [6] 2. Business Statistics [6]	12	NA	Applicable [3]	Applicable [2]	NA	17	40
	II	1. (a) Financial Accounting [4] 1. (b) Computerised Accounting (Practical) [2] 2. Business Management [6]	12	Business Communication [6]	Applicable [3]	Applicable [2]	NA	23	
SECOND	III	1. Company Law [6] 2. Cost Accounting [6]	12	NA	Applicable [3]	Applicable [2]	NA	17	40
	IV	1. (a) Fundamentals of Marketing [4] 1. (b) Digital Marketing (Practical) [2] 2. Income Tax Law and Accounts [6]	12	Fundamentals of Entrepreneurship [6]	NA	Applicable [2]	Research Project [3]	23	
THIRD	V	1. Corporate Accounting [5] 2. Business Finance [5] 3. Monetary Theory and Banking in India [5] 4. Goods and Services Tax [5]	20	NA	NA	NA	NA	20	40
	VI	1. Accounting for Managers [5] 2. Auditing [5] 3. Financial Institutions and Market [5] 4. Comprehensive Viva-Voce [5]	20	NA	NA	NA	NA	20	
Total Credit									120

- *60 hours Research Project Report is compulsory in fourth semester examination and will be undertaken after fourth semester examination. It can be executed from any formal business organization/ Companies/Industries/ Institutions in India.

NOTE-

1. Skill Development and co-curricular papers will be chosen as per the options given by the university.
2. Procedure of mid-term examination/ Internal Assessments will remain same as earlier.


 विभागाध्यक्ष
 वाणिज्य विभाग
 म०गां० काशी विद्यापीठ
 वाराणसी-221002

Programme: B.Com.	Year: First	Semester: First
Subject: Commerce		
Course Code: C010101T	Course Title: Business Organization	
Course outcomes: After completing this course a student will have:		
<ul style="list-style-type: none"> ✓ Ability to understand the concept of Business Organisation along with the basic laws and norms of Business Organisation. ✓ Ability to understand the terminologies associated with the field of Business Organisation along with their relevance. ✓ Ability to identify the appropriate types and functioning of Business Organisation for solving different problems. ✓ Ability to apply basic Business Organisation principles to solve business and industry related problems. ✓ Ability to understand the concept of Sole Proprietorship, Partnership and Joint Stock Company etc. 		
Credits: 6	Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75	Min. Passing Marks:10+25	
Total No. of Lectures: 90		
Unit	Topics	No. of Lectures
I	Business: Concept, Meaning, Features, Stages of development of business and importance of business. Classification of Business Activities. Meaning, Characteristics, Importance and Objectives of Business Organization, Evolution of Business Organisation. Difference between Industry and Commerce and Business and Profession, Modern Business and their Characteristics.	22
II	Promotion of Business: Considerations in Establishing New Business. Qualities of a Successful Businessman. Forms of Business Organisation: Sole Proprietorship, Partnership, Joint Stock Companies & Co-operatives and their Characteristics, relative merits and demerits, Difference between Private and Public Company, Concept of One Person Company.	23
III	Plant Location: Concept, Meaning, Importance, Factors Affecting Plant Location. Alfred Weber's and Sargent Florence's Theories of Location. Plant Layout -: Meaning, Objectives, Importance, Types and Principles of Layout. Factors Affecting Layout. Size of Business Unit-: Criteria for Measuring the Size and Factors Affecting the Size. Optimum Size and factors determining the Optimum Size.	25
IV	Business Combination: Meaning, Characteristics, Objectives, Causes, Forms and Kinds of Business Combination. Rationalisation: Meaning, Characteristics, Objectives, Principles, Merits and demerits, Difference between Rationalisation and Nationalisation.	20
Suggested Readings:		
<ol style="list-style-type: none"> 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 Organistaton and Management", Kitab Mahal Publishers (Hindi and English) 		
Note: Latest edition of the text books should be used.		
This course can be opted as an elective by the students of following subjects: Open for all		
Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:		
Assessment and Presentation of Assignment	(04 marks)	
Class Test-I (Objective Questions)	(04 marks)	
Class Test-II (Descriptive Questions)	(04 marks)	
Class Test-III (Objective Questions)	(04 marks)	
Class Test-IV (Descriptive Questions)	(04 marks)	
Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)	(05 marks)	

Programme: B.Com.		Year: First	Semester: First
Subject: Commerce			
Course Code: C010102T		Course Title: Business Statistics	
Course outcomes: The purpose of this paper is to inculcate and analytical ability among the students.			
Credits: 6		Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75		Min. Passing Marks:10+25	
Total No. of Lectures: 90			
Unit	Topics		No. of Lectures
I	Indian Statistics: Meaning, About father of Indian Statistics (Prof. Prasanta Chandra Mahalanobis). Introduction to Statistics: Meaning, Scope, Importance and Limitation, Statistical Investigation- Planning and organization, Statistical units, Methods of Investigation, Census and Sampling. Collection of Data- Primary and Secondary Data, Editing of Data Classification of data, Frequency Distribution and Statistical Series, Tabulation of Data Diagrammatical and Graphical Presentation of Data.		20
II	Measures of Central Tendency – Mean, Median, Mode, Geometric and Harmonic Mean; Dispersion – Range, Quartile, Percentile, Quartile Deviation, Mean Deviation, Standard Deviation and its Co- efficient, Co-efficient of Variation and Variance, Test of Skewness and Dispersion, Its Importance, Co-efficient of Skewness.		25
III	Correlation- Meaning, application, types and degree of correlation, Methods- Scatter Diagram, Karl Pearson’s Coefficient of Correlation, Spearman’s Rank Coefficient of Correlation.		25
IV	Index Number: - Meaning, Types and Uses, Methods of constructing Price Index Number, Fixed – Base Method, Chain-Base Method, Base conversion, Base shifting deflating and splicing. Consumer Price Index Number, Fisher’s Ideal Index Number, Reversibility Test- Time and Factor; Analysis of Time Series: -Meaning, Importance and Components of a Time Series. Decomposition of Time Series: - Moving Average Method and Method of Least square.		20
Suggested Readings:			
<ol style="list-style-type: none"> 1. Heinz, Kohler: Statistics for Business & Economics, HarperCollins; 2. Gupta, S.C. Fundamental of Statistics, Himalaya Publication. 3. Sharma J.K., Business Statistics, Pearson Education. 4. Gupta S.P. & Gupta Archana, Elementary Statistics, (English and Hindi) Sultan Chand & Sons, New Delhi. 			
Note: Latest edition of the text books should be used.			
This course can be opted as an elective by the students of following subjects: Open for all			
Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:			
Assessment and Presentation of Assignment		(04 marks)	
Class Test-I (Objective Questions)		(04 marks)	
Class Test-II (Descriptive Questions)		(04 marks)	
Class Test-III (Objective Questions)		(04 marks)	
Class Test-IV (Descriptive Questions)		(04 marks)	
Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)		(05 marks)	

Programme: B.Com.		Year: First	Semester: Second
Subject: Commerce			
Course Code: C010202T		Course Title: Financial Accounting	
Course outcomes: The objective of this course is to provide basic knowledge of concepts, principles, tools and techniques of marketing.			
Credits: 4		Core Compulsory / Elective: Compulsory	
Max. Marks:		Min. Passing Marks:	
Total No. of Lectures: 60			
Unit	Topics		No. of Lectures
I	Shri Kalyan Subramani Aiyar (K.S. Aiyar) 1859-1940 known as father of Accountancy in India. Nature and scope of Accounting, Generally Accepted Accounting Principles: Concepts and Conventions, Indian and International Accounting Standards. Accounting Mechanics: Double Entry System, Preparation of Journal, Ledger and Trial Balance, Concept of Income and its Measurement. Preparation of Final Statement.		12
II	Royalty Accounts - Accounting Records for Royalty in the books of Landlords and Lessee, Recoupment of Shortworking, Sub - lease, Short working Reserve Account, Nazarana. Hire Purchase Account - Accounting Records in the Books of Hire Purchaser and Vendor, Different Methods of Calculation of Interest and Cash Price, Maintenance of Suspense Account, Payment of Premium, Default in Payment and Partial Returns of Goods. Installment Payment System - Difference between Hire Purchase and Installment Payment System. Accounting Records in the book of Purchaser & Vendor, Interest suspense account.		15
III	Departmental Accounts - Meaning, Objects and Importance, Advantage, Methods of Departmental Accounts, Allocation of Indirect Expenses. Branch Accounts - Meaning and Objectives of Branch Account, Importance and Advantages, Classification of Branches, Accounting of Branch Accounts under various Methods.		15
IV	Insolvency Accounts - Meaning, Circumstances of Insolvency, Procedure of Declaring Insolvency, Preparation of Statement of Affairs and Deficiency Account. Voyage Accounts - Meaning & Preparation of Voyage Accounts.		18
Suggested Readings: <ol style="list-style-type: none"> Jain & Naranag, "Advanced Accounts", Jain Book Agency, 18th Edition, Reprint (2014) Jaisawal, K.S., Financial Accounting, (Both in Hindi & English Version), Vaibhav Laxmi Prakashan. (2010) Gupta, R. L. & Radhaswamy, M., Financial Accounting: Sultan Chand and sons. Shukla, M.C., Grewal T.S. & Gupta, S.C., Advanced Accounts: S. Chand & Co. Maheshwari S.N. & Maheshwari S. K., "A text book of Accounting for Management", Vikas Publication, 10th Edition (2013) Shukla, S..M., Financial Accounting, Edition: 51st, Sahitya Bhawan Publications, 2017 Gupta. R.L and Shukla, M.C., "Principles of Accountancy", S. Chand & Company Ltd., (2011) Arulanandam, M.A. & Raman, K.S., "Advanced Accounting", Vikas Publishers, (2010). Shukla, M.C., "Advanced Accounting", Sultan Chand & Sons, (2010) <p>Note- Latest edition of the text books should be used.</p>			
This course can be opted as an elective by the students of following subjects: Open for all			
Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:			
Assessment and Presentation of Assignment		(04 marks)	
Class Test-I (Objective Questions)		(04 marks)	
Class Test-II (Descriptive Questions)		(04 marks)	
Class Test-III (Objective Questions)		(04 marks)	
Class Test-IV (Descriptive Questions)		(04 marks)	
Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)		(05 marks)	

Programme: B.Com.	Year: First	Semester: Second
Subject: Commerce		
Course Code: C010203P	Course Title: Computerised Accounting (Practical)	
Course outcomes: The purpose of this paper is provide to knowledge of accounting with computer.		
Credits: 2	Core Compulsory / Elective: Compulsory	
Max. Marks:	Min. Passing Marks:	
Total No. of Practical Labs: 30		

Unit	Topics	No. of Hours
I	Accounting- Concept, Objectives, Advantages And Limitations, Types Of Accounting Information; Users Of Accounting Information And Their Needs. Qualitative Characteristics Of Accounting Information. Role Of Accounting In Business.	4
II	Introduction To Computer And Accounting Information System {AIS}: (A) Introduction To Computers (Elements, Capabilities, Limitations Of Computer System). (B)Introduction To Operating Software, Utility Software And Application Software. Introduction To Accounting Information System (AIS) As A Part Of Management Information System.	4
III & IV	Computerised Accounting Systems: Computerized Accounts by using any popular accounting software: Creating a Company; Configure and Features settings; Creating Accounting Ledgers and Groups; Creating Stock Items and Groups; Vouchers Entry; Generating Reports - Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet, Funds Flow Statement, Cash Flow Statement Selecting and shutting a Company; Backup and Restore data of a Company.	22

Suggested Readings:

1. Computerized Accounting System For B.Com. by Ajay Sharma and Manoj Bansal
2. Computerized Accounting System by Neeraj Goyal and Rohit Sachdeva
3. Computer Based Accounting by C Mohan Luneja, Sandeep Bansal and Rama Bansal
4. Robert N Anthony, David Hawkins, Kenneth A. Merchant, *Accounting: Text and Cases*. McGraw- Hill Education, 13th Ed. 2013.
5. Charles T. Horngren and Donna Philbrick, *Introduction to Financial Accounting*, Pearson Education.
6. J.R. Monga, *Financial Accounting: Concepts and Applications*. Mayur Paper Backs, New Delhi.
7. M.C.Shukla, T.S. Grewal and S.C.Gupta. *Advanced Accounts. Vol.-I*. S. Chand & Co., New Delhi.
8. S.N. Maheshwari, and. S. K. Maheshwari. *Financial Accounting*. Vikas Publishing House, New Delhi.
9. Deepak Sehgal. *Financial Accounting*. Vikas Publishing H House, New Delhi.
10. Bhushan Kumar Goyal and HN Tiwari, *Financial Accounting*, International Book House
11. Goldwin, Alderman and Sanyal, *Financial Accounting*, Cengage Learning.
12. Tulsian, P.C. *Financial Accounting*, Pearson Education.

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

This course can be opted as an elective by the students of following subjects:

Open for all

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

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

Programme: B.Com.		Year: First	Semester: Second
Subject: Commerce			
Course Code: C010201T		Course Title: Business Management	
Course outcomes: After completing this course a student will have:			
<ul style="list-style-type: none"> ✓ Ability to understand the concept of Business Management along with the basic laws and norms of Business Management. ✓ Ability to understand the terminologies associated with the field of Business Management and control along with their relevance. ✓ Ability to identify the appropriate method and techniques of Business Management for solving different problems. ✓ Ability to apply basic Business Management principles to solve business and industry related problems. 			
Ability to understand the concept of Planning, Organising, Direction, Motivation and Control etc.			
Credits: 6		Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75		Min. Passing Marks:10+25	
Total No. of Lectures: 90			
Unit	Topics		No. of Lectures
I	Discuss the Management Practices in Indian “Vedas”. Introduction: Concept, Characteristics, Nature, Process and Significance of Management; Managerial Roles (Mintzberg); An overview of functional areas of Management; Development of Management Thought; Classical and Neo Classical System; Contingency Approach, System Approach.		24
II	Planning: Concept, Characteristics, Process, Importance and Types, Criteria of effective planning. Decision-Making: Concept, Process, Types and Importance. Management by Objectives. Organisation: Concept, Nature, Process and Significance. Authority and Responsibility Relationships. Centralization and Decentralization. Departmentation. Organizational Structure-Forms.		24
III	Direction: Concept and Techniques, Coordination as an Essence of Management, Communication-Nature, Process, Importance, Types, Networks and Barriers. Effective Communication. Management of Change: Concept, Nature, Types of Changes and Process of Planned Change, Resistance to Change and methods of reducing resistance to change.		21
IV	Controlling: Meaning, Importance and Process, Effective Control System. Techniques of Control. Motivation- Concept, Types, Importance, Theories-Maslow, Herzberg, McGregor, Ouchi, Financial and Non-Financial Incentives. Leadership: Meaning, Concept, Functions and Leadership styles, Likert’s Four System of Leadership.		21
Suggested Readings:			
<ol style="list-style-type: none"> 1. Gupta, C.B., “Business Organisation”, Mayur Publication, (2014). 2. Singh, B.P., Chhabra, T.N., “An Introduction to Business Organisation & Management”, Kitab Mahal, (2014). 3. Sherlekar, S.A. and Sherlekar, V.S, “Modern Business Organization & Management Systems Approach Mumbai”, Himalaya Publishing House, (2000). 4. Bhusan Y. K., “Business Organization”, Sultan Chand & Sons, (1970). 5. Jagdish Prakash, “Business Organistaton and Management”, Kitab Mahal publishers, (1997). 6. Agarwal K.K., “Business Organisation and Management”. 7. Joshi, G.L., “Vyavasayik Sanghathan Evam Prabandha”. 8. Prasad, Jagdish, “Vyavasayik Sanghathan Evam Prabandha”. 9. Shukla, Sudhir, “Vyavasayik Sanghathan Evam Prabandha”. 10. Shukla, Sudhir, “Management Concept & Principles”. 11. Yadav, Pankaj, Business Management, Neel Kamal Prakashan, Delehi 			
Note- Latest edition of the text books should be used.			
This course can be opted as an elective by the students of following subjects: Open for all			
Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:			
Assessment and Presentation of Assignment		(04 marks)	
Class Test-I (Objective Questions)		(04 marks)	
Class Test-II (Descriptive Questions)		(04 marks)	
Class Test-III (Objective Questions)		(04 marks)	
Class Test-IV (Descriptive Questions)		(04 marks)	
Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)		(05 marks)	

Programme: B.Com.		Year: First	Semester: Second
Subject: Commerce			
Course Code: C010103T		Course Title: Business Communication	
Course outcomes: To acquire skills in reading, writing, comprehension and communication, and also to use electronic media for business communication.			
Credits: 6		Core Compulsory / Elective: Elective	
Max. Marks: 25+75		Min. Passing Marks:10+25	
Total No. of Lectures: 90			
Unit	Topics		No. of Lectures
I	Introduction Process and Importance of Communication, Types of Communication (verbal & Non Verbal), Different forms of Communication. Barriers to Communication: Linguistic Barriers, Psychological Barriers, Interpersonal Barriers, Cultural Barriers, Physical Barriers, Organizational Barriers. Role, effects and advantages of technology in Business Communication like email, text messaging, instant messaging and modern techniques like video conferencing, social networking. Strategic importance of e-communication.		22
II	NON-Verbal Aspects of Communicating: Body Language, Kinesics, Proxemics, Paralanguage. Effective Listening: Principles of Effective listening, Factors affecting listening exercises, Oral, Written and video sessions, Interviewing skills: Appearing in interviews, Writing resume and letter of application. Modern forms of communicating: E-Mail, Video Conferencing etc.		21
III	Business language and presentation Importance of Business language, Vocabulary Words often confused Words often misspelt, Common errors in English. Oral Presentation Importance, Characteristics, Presentation Plan, Power point presentation, Visual aids. Writing skills: Planning business messages, Rewriting and editing, The first draft and Reconstructing the final draft. Office Correspondence: Official Letter, Semi Official Letter And Memorandum.		31
IV	Report Writing Identify the types of reports, define the basic format of a report, identify the steps of report writing, write a report meeting the format requirements, determine the process of writing a report, importance of including visuals such as tables, diagrams and charts in writing report, apply citation rules (APA style documentation) in reports.		16
Suggested Readings: 1. Lesikar, R.V. & Flatley, M.E.; Basic Business Communication Skills for Empowering the Internet Generation, Tata McGraw Hill Publishing Company Ltd. New Delhi. 2. Bovee, and Thill, Business Communication Today, Pearson Education 3. Shirley, Taylor, Communication for Business, Pearson Education 4. Locker and Kaczmarek, Business Communication: Building Critical Skills, TMH 5. Misra, A.K., Business Communication (Hindi), Sahitya Bhawan Publications Agra Note- Latest edition of the text books should be used.			
This course can be opted as an elective by the students of following subjects: Open for all			
Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:			
Assessment and Presentation of Assignment		(04 marks)	
Class Test-I (Objective Questions)		(04 marks)	
Class Test-II (Descriptive Questions)		(04 marks)	
Class Test-III (Objective Questions)		(04 marks)	
Class Test-IV (Descriptive Questions)		(04 marks)	
Overall performance throughout the Semester (includes Attendance, Behavior, Discipline, Participation in Different Activities)		(05 marks)	

Programme: B.Com.		Year: Second	Semester: Third
Subject: Commerce			
Course Code: C010301T		Course Title: Company Law	
Course outcomes: The objective of this course is to provide basic knowledge of the provisions of the Companies Act 2013 along with relevant cases.			
Credits: 6		Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75		Min. Passing Marks:10+25	
Total No. of Lectures: 90			
Unit	Topics		No. of Lectures
I	Indian Companies Act 2013: Nature And Types Of Companies, Conversion Of Public Companies Into Private Company's And Vice Versa. Formation, Promotion And Incorporation Of Companies, Memorandum Of Association; Article Of Association; Prospectus.		22
II	Shares: Types, Share Capital-Kinds; Allotment Of Shares; Members – Categories, Modes Of Acquiring Membership, Rights And Liabilities; Transfer And Transmission- Difference, Methods Of Borrowing, Debentures, Mortgages And Charges - Fixed And Floating.		22
III	Management: Directors, Types And Number Of Directors, Managing Director, Whole Time Director – Appointment, Qualifications And Disqualification, Duties, Vacation, Resignation And Removal, Company Meetings- Kinds, Quorum, Voting, Resolution, Minutes.		25
IV	Majority Powers And Minority Rights: Protection Of Minority Rights; Prevention Of Oppression And Management. Mismanagement, Winding Up-Kinds And Conduct-Petition For Winding Up, Appointment Of Official Liquidator And Duties.		21
Suggested Readings:			
<ol style="list-style-type: none"> 1. Kapoor GK A Dhamija Sanjay Company Law Comprehensive Textbook On Companies Act 2013 Taxmann Publication 2. Singh Avtar Company Law Delhi India Eastern Book Company Bharat Law House 3. Gupta Company Adhinyam Sahitya Bhawan Publication (Hindi and English) 4. Maheshwari SN And SK Maheshwari A Manual Of Business Law 2nd Edition Himalaya Publishing House <p>Note- Latest edition of the text books should be used.</p>			
This course can be opted as an elective by the students of following subjects: Open for all			
Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:			
Assessment and Presentation of Assignment		(04 marks)	
Class Test-I (Objective Questions)		(04 marks)	
Class Test-II (Descriptive Questions)		(04 marks)	
Class Test-III (Objective Questions)		(04 marks)	
Class Test-IV (Descriptive Questions)		(04 marks)	
Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)		(05 marks)	

Programme: B.Com.	Year: Second	Semester: Third
Subject: Commerce		
Course Code: C010302T	Course Title: Cost Accounting	
Course outcomes: This course exposes the students to the basic concepts and the tools used in cost accounting.		
Credits: 6	Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75	Min. Passing Marks:10+25	
Total No. of Lectures: 90		
Unit	Topics	No. of Lectures
I	Introduction: Nature, Scope and Advantages of Cost Accounting, Installation of Costing System, Difference between Cost and Financial Accounting, Classification of Costs. Material: Purchase, Storage and Control of Material, Stock Levels, Inventory, Control Techniques. Methods of Pricing Material Issues.	20
II	Labour: Meaning and Components of Labour Cost. Concept, Accounting and Control of Idle time and Overtime. Methods of Wage Payment and Incentive Plans, Labour Turnover. Overheads: Collection, Classification, Allocation, Apportionment and Absorption of Overheads (Primary and Secondary Distribution), Machine Hour Rate.	20
III	Unit Output Costing: Concept of and Need for Unit Output Costing; Preparation of Cost Sheet and Tender Price; Preparation of Reconciliation Statement.	30
IV	Process Costing: Preparation of Process Accounts; Treatment of Normal and Abnormal Wastage; Treatment of Joint Product and By-product; Contract Costing: Preparation of Contract Account, Determination of Profit on Completed and Uncompleted Contracts; Operating Costing.	20
Suggested Readings:		
<ol style="list-style-type: none"> Jain S.P. and Narang K.L: Cost Accounting; Kalyani New Delhi. Maheshwari S.N: Advanced Problems and Solutions in Cost Accounting; Sultan Chand, New Delhi. (Hindi and English) Tulsian P.C; Practical Costing: Vikas, New Delhi. Garg A. K.; Cost Accounting: An Analytical Study, Swati Publication, Meerut. Horngren, Charles, Foster and Datar: Cost Accounting - A Managerial Emphasis; Prentice-Hall of India, New Delhi. <p>Note- Latest edition of the text books should be used.</p>		
This course can be opted as an elective by the students of following subjects: Open for all		
Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:		
Assessment and Presentation of Assignment		(04 marks)
Class Test-I (Objective Questions)		(04 marks)
Class Test-II (Descriptive Questions)		(04 marks)
Class Test-III (Objective Questions)		(04 marks)
Class Test-IV (Descriptive Questions)		(04 marks)
Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)		(05 marks)

Programme: B.Com.		Year: Second	Semester: Fourth
Subject: Commerce			
Course Code: C010402T		Course Title: Fundamentals of Marketing	
Course outcomes: The objective of this course is to provide basic knowledge of concepts, principles, tools and techniques of marketing.			
Credits: 4		Core Compulsory / Elective: Compulsory	
Max. Marks:		Min. Passing Marks:	
Total No. of Lectures: 60			
Unit	Topics		No. of Lectures
I	Introduction: Nature, scope and importance of marketing; Evolution of marketing concepts; Marketing mix; Marketing environment. Micro and Macro environmental factors. Consumer Behaviour – An Overview: Consumer buying process; Factors influencing consumer buying decisions.		15
II	Market Selection: Market segmentation – concept, importance and bases; Target market selection; Positioning concept, importance and bases; Product differentiation vs. market segmentation. Product: Meaning and importance. Product classifications; Concept of product mix; Branding, packaging and labelling; After-sales services; Product life-cycle; New Product Development.		15
III	Pricing: Significance; Factors affecting price of a product; Major pricing methods; Pricing policies and strategies. Promotion: Nature and importance of promotion; Promotion Tools: advertising, personal selling, public relations; sales promotion and publicity – concept and their distinctive characteristics; Promotion mix; Factors affecting promotion mix decisions; and Integrated Marketing Communication Approach.		15
IV	Distribution: Channels of distribution - meaning and importance; Types of distribution channels; Wholesaling and retailing; Factors affecting choice of distribution channel; Distribution Logistics; Meaning, importance and decisions. Retailing: Types of retailing – store based and non-store based retailing, chain stores, specialty stores, supermarkets, retail vending machines, mail order houses, retail cooperatives; Management of retailing operations: an overview; Retailing in India: changing scenario. Recent developments in marketing: Social Marketing, Online Marketing, Direct Marketing, Services Marketing, Green Marketing, Relationship Marketing, Rural marketing.		15
Suggested Readings: <ol style="list-style-type: none"> Kotler, Philip; Keller, Kevin Lane; Koshy, Abraham, and Mithileshwar Jha, Marketing Management: A South Asian Perspective, Pearson Education. Palmer, Adrian, Introduction to Marketing, Oxford University Press, UK Lamb, Charles W.; Hair, Joseph F., and Carl McDaniel, Principles of Marketing, South Western Publishing, Ohio Chhabra, T.N., Principles of Marketing, Sun India Publication. Kumar, Arun & N. Meenakshi, Marketing Management, Vikas Publications. (Hindi and English) McCarthy, E. Jerome., and William D. Perreault, Basic Marketing, Richard D. Irwin. Pride, William M., and D.C. Ferrell, Marketing: Planning, Implementation & Control, Cengage Learning. Majaro, Simon, The Essence of Marketing, Prentice Hall, New Delhi. Zikmund, William G. and Michael D'Amico, Marketing: Creating and Keeping Customers in an E-Commerce World, Thomson Learning. Etzel, Michael J., Walker, Bruce J., Staton, William J., and Ajay Pandit, Marketing Concepts and Cases, Tata McGraw Hill (Special Indian Edition). McCarthy, E. Jerome; Cannon, Joseph P., and William D. Perrault, Jr., Basic Marketing: A Managerial Approach, McGraw Hills. <p>Note- Latest edition of the text books should be used.</p>			
This course can be opted as an elective by the students of following subjects: Open for all			
Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:			
Assessment and Presentation of Assignment			(04 marks)
Class Test-I (Objective Questions)			(04 marks)
Class Test-II (Descriptive Questions)			(04 marks)
Class Test-III (Objective Questions)			(04 marks)
Class Test-IV (Descriptive Questions)			(04 marks)
Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)			(05 marks)

Programme: B.Com.		Year: Second	Semester: Fourth
Subject: Commerce			
Course Code: C010403P		Course Title: Digital Marketing (Practical)	
Course Outcomes: After completing this course a student will have:			
<ul style="list-style-type: none"> ✓ Ability to understand the concept of Digital Marketing along with the basic forms and norms of Digital Marketing. ✓ Ability to understand the terminologies associated with the field of Digital Marketing and control along with their relevance. ✓ Ability to identify the appropriate method and techniques of Digital Marketing for solving different problems. ✓ Ability to apply basic Digital Marketing principles to solve business and industry related issues and problems. ✓ Ability to understand the concept of Budgetary Control, Cash Flow Statement, Fund Flow Statement, Break Even Analysis etc. 			
Credits: 2		Core Compulsory / Elective: Compulsory	
Max. Marks:		Min. Passing Marks:	
Total No. of Practical Labs: 30			
Unit	Topics		No. of Hours
I	Introduction of the digital marketing, Digital vs. Real Marketing, Digital Marketing Channels, Creating initial digital marketing plan, Content management, SWOT analysis, Target group analysis.		4
II	Web design, Optimization of Web sites, MS Expression Web, Creating web sites, SEO Optimization, Writing the SEO content, Writing the SEO content, Google Ad Words- creating accounts, Google Ad Words- types.		6
III	Introduction to CRM, CRM platform, CRM models, CRM strategy, Introduction to Web analytics, Web analytics – levels, Introduction of Social Media Marketing, Social Media Marketing plan, Facebook Ads, Creating Facebook Ads, Ads Visibility, Business opportunities and Instagram options, Optimization of Instagram profiles, Integrating Instagram with a Web Site and other social networks, Keeping up with posts.		10
IV	Creating business accounts on YouTube, YouTube Advertising, YouTube Analytics, E-mail marketing, E-mail marketing plan, E-mail marketing campaign analysis, Keeping up with conversions, Digital Marketing Budgeting - resource planning, cost estimating, cost budgeting, cost control.		10
Suggested Readings:			
<ol style="list-style-type: none"> 1. Chaffey, D, F.E. Chadwick, R. Mayer, and K. Johnston (2015). Internet Marketing: Strategy, Implementation, and Practice. Pearson India 2. Frost, Raymond D., Alexa Fox, and Judy Strauss (2018). E- Marketing. Routledge 3. Gupta, Seema (2018). Digital Marketing. McGraw Hill Education (India) Private Ltd. 4. Kapoor, Neeru. E-Marketing, Pinnacle learning 5. Kotler, Philip, HermawanKartajaya, and Iwan Setiawan (2017). Digital Marketing: 4.0 Moving from Traditional to Digital. Pearson India 6. Ryan, Damian and Jones Calvin (2016). Understanding Digital Marketing: Marketing Strategies for engaging the Digital Generation. 			
Additional Resources :			
<ul style="list-style-type: none"> • Blanchard O. (2014) Social Media ROI: Managing and Measuring Social Media Efforts in Your Organisation. • Charlesworth, Alan (2018). Digital Marketing: A Practical Approach. • Gay, Richard, Alan Charlesworth, and Rita Esen. Online Marketing: a customer-led approach.Oxford University Press Inc., New York. • Ryan, Damian (2016). Understanding Digital Marketing: Marketing Strategies for engaging the Digital Generation. • Tasner, M. (2015) Marketing in the Moment: The Digital Marketing Guide to Generating More Sales and Reaching Your Customers First, 2/E, Pearson 			
Note- Latest edition of the text books should be used.			
This course can be opted as an elective by the students of following subjects: Open for all			
Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:			
Assessment and Presentation of Assignment			(04 marks)
Class Test-I (Objective Questions)			(04 marks)
Class Test-II (Descriptive Questions)			(04 marks)
Class Test-III (Objective Questions)			(04 marks)
Class Test-IV (Descriptive Questions)			(04 marks)
Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)			(05 marks)

Programme: B.Com.	Year: Second	Semester: Fourth
Subject: Commerce		
Course Code: C010401T	Course Title: Income Tax Law and Accounts	
Course outcomes: It enables the students to know the basics of Income Tax Act and its implications.		
Credits: 6	Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75	Min. Passing Marks:10+25	
Total No. of Lectures: 90		

Unit	Topics	No. of Lectures
I	Taxation Policy of Raja Todarmal. Introduction, Important Definitions: Assessee, Person, Income, Total Income, Assessment Year & Previous Year. Agricultural Income & its assessment. Residence & Tax Liability (Basis of Charge). Capital & Revenue. Exempted Incomes.	22
II	Income from Salaries, Income from House Property. Profits and Gains of Business and Profession, Depreciation.	31
III	Capital gains, Income from Other Sources, Deductions from Gross Total Income, Computation of Tax Liability of an Individual.	21
IV	Set off and carry forward of losses and Clubbing of Income, Procedure of Assessment and Income Tax Authorities, Advance Payment of Tax and Deduction of Tax at Source.	16

Suggested Readings:

1. Singhanai V.K: Students' Guide to Income Tax; Taxmann, Delhi.
2. Mehrotra H.C: Income Tax Law & Accounts; Sahitya Bhawan, Agra. (Hindi and English)
3. Girish Ahuja and Ravi Gupta: Systematic approach to income tax; Sahitya Bhawan Publications, New Delhi. (Hindi and English)
4. Dinker Pagare: Income Tax Law and Practice; Sultan Chand & Sons, New Delhi.
5. Prasad, Bhagwati: Income Tax Law & Practice ; Wiley Publication, New Delhi.

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

This course can be opted as an elective by the students of following subjects:

Open for all

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

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

Programme: B.Com.		Year: Second	Semester: Fourth
Subject: Commerce			
Course Code: C010404T		Course Title: Fundamentals of Entrepreneurship	
Course outcomes: After completing this course a student will have:			
<ul style="list-style-type: none"> ✓ Ability to understand the concept of Entrepreneurship along with the basic laws and practices of Entrepreneurship. ✓ Ability to understand the terminologies associated with the field of Entrepreneurship along with their relevance. ✓ Ability to identify the appropriate functions and qualities of Entrepreneur for solving different problems. ✓ Ability to apply basic Entrepreneurship principles to solve business and industry related problems. ✓ Ability to understand the concept of Life Small Business, Raising of Funds and EDP. 			
Credits: 6		Core Compulsory / Elective: Elective	
Max. Marks: 25+75		Min. Passing Marks:10+25	
Total No. of Lectures: 90			
Unit	Topics		No. of Lectures
I	Entrepreneurship: Meaning, Concept, Characteristics, Need, Functions. Entrepreneur: Meaning, Characteristics, Qualities, Functions, Types, Difference between Entrepreneurship & Entrepreneur. Difference between Entrepreneur, Intrapreneur & Manager. Theories of Entrepreneurship, Entrepreneurship & Environment.		22
II	EDP: Meaning, Need, Objective, Steps, Outline, Achievements, Government Assistance and Incentives. Women Entrepreneurship: Meaning, Characteristics, Qualities, Problems, Steps taken to help Women Entrepreneur.		31
III	Promotion of a Venture: Concept of Projects, Project Identification, Formulation and Report, Project Appraisal. Product Selection and Techniques, Raising of Funds: Concept, Need, Types and Sources.		21
IV	Small Business: Process of Establishing Small Business, Nature, Objectives and Importance of Small Business. Role of Financial Institutions in Financing of Small Business, Infrastructural Facilities. Legal Requirements for Establishment of New Unit. Entrepreneurial Consultancy Process and Methods.		16
Suggested Readings:			
<ol style="list-style-type: none"> 1. Desai, Vasant, "Dynamics of Entrepreneurial Development and Management", Himalaya Publishing House 2. Desai, Vasant, "Management of Small Scale Industry", Generic 3. Drucker, Perer, "Innovation and Entrepreneurship", Harper Business; Reprint edition 4. Gupta, C.B. & Srinivasan, N.P., "Entrepreneurship Development", S. Chand 5. Kenneth, P. Van, "Entrepreneurship and Small Business Management" 6. Pareek, Udai & Ven, "Developing Entrepreneurship book on Learning System" 7. Agrawal, R.C., 'UdyamitaVikas'(Hindi) 8. Khanka, S.S. "Entrepreneurship Development", S. Chand & Company 			
Note- Latest edition of the text books should be used.			
This course can be opted as an elective by the students of following subjects: Open for all			
Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:			
Assessment and Presentation of Assignment			(04 marks)
Class Test-I (Objective Questions)			(04 marks)
Class Test-II (Descriptive Questions)			(04 marks)
Class Test-III (Objective Questions)			(04 marks)
Class Test-IV (Descriptive Questions)			(04 marks)
Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)			(05 marks)

Programme: B.Com.	Year: Third	Semester: Fifth
Subject: Commerce		
Course Code: C010501T	Course Title: Corporate Accounting	
Course outcomes: This course enables the student to develop awareness about corporate accounting in conformity with the provisions of company act.		
Credits: 5	Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75	Min. Passing Marks:10+25	
Total No. of Lectures: 75		
Unit	Topics	No. of Lectures
I	Shares: Features, Types Of Shares, Difference Between Preference Shares And Equity Shares, Share Capital And Its Types. Issues, Forfeiture And Re Issue Of Shares, Redemption Of Preference Shares.	15
II	Debentures: Features & Types, Issue And Redemption Of Debentures, Profit Prior To Incorporation, Use Of Profit And Loss Prior To Incorporation, Methods Of Computing Profit And Loss Prior To Incorporation. Final Accounts, General Instruction For Preparation Of Balance Sheet And Statement Of Profit And Loss.	19
III	Valuation Of Goodwill: Meaning And Nature Of Goodwill, Needs And Methods Of Valuation Of Goodwill, Valuation Of Shares, Need And Methods Of Valuation Of Shares.	20
IV	Accounting For Amalgamation Of Companies As Per Indian Accounting Standard 14. Meaning, Characteristics And Objectives Of Amalgamation, Kinds Of Amalgamation, Accounting For Internal Reconstruction Internal And External.	21
Suggested Readings:		
<ol style="list-style-type: none"> Gupta RL Radhaswami M, Company Accounts Sultan Chand And Company(Hindi and English) Maheshwari SN And Maheshwari SK Corporate Accounting Vikas Publishing (Hindi and English) Shukla SM And Gupta SP Advanced Accountancy Sahitya Bhawan Publication (Hindi and English) Jaiswal K S Corporate Accounting Both English And Hindi Shukla MC Grewal PS And Gupta SC Advanced Accounts S Chand And Company Shukla MB Corporate Accounting Kitab Mahal Babu, Deepak: Corporate Accounting, Navyug Publications, Agra (English and Hindi) <p>Note- Latest edition of the text books should be used.</p>		
This course can be opted as an elective by the students of following subjects: Open for all		
Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:		
Assessment and Presentation of Assignment		(04 marks)
Class Test-I (Objective Questions)		(04 marks)
Class Test-II (Descriptive Questions)		(04 marks)
Class Test-III (Objective Questions)		(04 marks)
Class Test-IV (Descriptive Questions)		(04 marks)
Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)		(05 marks)

Programme: B.Com.		Year: Third	Semester: Fifth
Subject: Commerce			
Course Code: C010503T		Course Title: Business Finance	
Course outcomes: This course is to help students understand the conceptual framework of Business Finance.			
Credits: 5		Core Compulsory / Elective: Elective	
Max. Marks: 25+75		Min. Passing Marks:10+25	
Total No. of Lectures (in hours per week): 75			
Unit	Topics		No. of Lectures
I	Business Finance: Nature And Scope, Finance Function Investment Financing And Dividend Decisions, Capital Budgeting: Meaning Nature And Importance Investment Decisions Are Its Major Evaluation Criteria.		15
II	Cost Of Capital: Meaning, Importance, Calculation Of Cost Of Debt, Preference Shares, Equity Shares And Retained Earnings, Combined (Weighted) Cost Of Capital, Capitalization- Meaning, Overcapitalization.		19
III	Dividend Policies: Issues In Dividend Policies, Dividend Models, Sources Of Funds: Long Term Funds, Short Term Funds, Nature Significance And Determinants Of Working Capital.		20
IV	Capital Market: (A) New Issue Market (B) Secondary Market Functions And Role Of Stock Exchange (BSE, NSE,) Money Market: Indian Money Markets- Composition And Structure.		21
Suggested Readings:			
<ol style="list-style-type: none"> 1. Avadhani V A Financial System 2. Bhalla VK Modern Working Capital Management 3. Chandra Prasanna Financial Management Theory And Practices 4. Khan NY And Jain PK Financial Management Tax And Problems 5. Pandey I M Financial Management <p>Note- Latest edition of the text books should be used.</p>			
This course can be opted as an elective by the students of following subjects: Open for all			
Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:			
Assessment and Presentation of Assignment		(04 marks)	
Class Test-I (Objective Questions)		(04 marks)	
Class Test-II (Descriptive Questions)		(04 marks)	
Class Test-III (Objective Questions)		(04 marks)	
Class Test-IV (Descriptive Questions)		(04 marks)	
Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)		(05 marks)	

Programme: B.Com.	Year: Third	Semester: Fifth
Subject: Commerce		
Course Code: C010505T	Course Title: Monetary Theory and Banking in India	
Course outcomes: The course expose the students to the working for money and financial system prevailing in India.		
Credits: 5		Core Compulsory / Elective: Elective
Max. Marks: 25+75		Min. Passing Marks:10+25
Total No. of Lectures: 75		
Unit	Topics	No. of Lectures
I	Money: Functions, Alternative Measures To Money Supply In India And Their Different Components, Meaning And Changing Relative Importance Of Each Component, High Powered Money- Meaning And Uses, Sources Of Changes In High Powered Money. Financial System: Components, Financial Intermediaries.	17
II	Indian Banking System: Definition Of Bank, Commercial Banks, Importance And Functions, Structure Of Commercial Banking System In India. Regional Rural Banks, Cooperative Bank In India. Process Of Credit Creation By Banks; Determination Of Money Supply And Total Bank Credit.	17
III	Development Banks And Other Non-Banking Financial Institution: Main Features, Problems And Policies For Allocation Of Institutional Credit, Problem Between The Government And The Commercial Sector, Inter-Sectoral And Inter-Regional Problems, Problem Between Large And Small Borrowers.	25
IV	The Reserve Bank of India: Functions, Instruments Of Monetary And Credit Control; Main Features Of Monetary Policy Since Independence, Interest Rates; Various Rates In India (As Bond Rate, Bill Rate, Deposit Rate, etc.) Impact Of Inflation And Inflationary Expectations.	16
Suggested Readings:		
<ol style="list-style-type: none"> 1. Saha SK Indian Banking System SBPD Publication (Hindi and English) 2. Deshmukh And Indian Banking System Chandralok Prakashan(Hindi and English) 3. Gupta SB Monetary Planning Of India 4. Khan M Y Indian Financial System Theory And Practice 5. Sengupta A K & Agarwal K Money Market Operations In India <p>Note- Latest edition of the text books should be used.</p>		
This course can be opted as an elective by the students of following subjects: Open for all		
Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:		
Assessment and Presentation of Assignment		(04 marks)
Class Test-I (Objective Questions)		(04 marks)
Class Test-II (Descriptive Questions)		(04 marks)
Class Test-III (Objective Questions)		(04 marks)
Class Test-IV (Descriptive Questions)		(04 marks)
Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)		(05 marks)

Programme: B.Com.		Year: Third	Semester: Fifth
Subject: Commerce			
Course Code: C010502T		Course Title: Goods and Services Tax	
Course outcomes: To provide students with the working knowledge of principles and provisions of GST to understand the relevance of GST in the present Indian tax in scenario and its contribution for economic development.			
Credits: 5		Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75		Min. Passing Marks:10+25	
Total No. of Lectures: 75			
Unit	Topics		No. of Lectures
I	Indirect Tax: Meaning, Features, Difference Between Direct And Indirect Tax, Types Of Indirect Tax Before GST, Shortcoming Of Indirect Tax System During Pre GST Era. GST Meaning Advantages, Disadvantages Of Evaluation Of GST, Structure Of GST, CGST, SGST, IGST UTGST, And Important Definition Under GST Act.		17
II	Time Of Supply: Meaning Of Goods And Services, TOS Under Reverse Charge Mechanism, Invoicing Provisions, Provisions Related With Change Changes In GST Rate. Place Of Supply: POS Meaning, POS Of Goods And Services, Intra state And Interstate Supply. Value Of Supply: Meaning, Provisions Related With Determination Of Value Of Supply Of Goods And Services, Determination Of GST Liability.		16
III	Input Tax Credit ITC: Meaning Of Utilization Of ITC, Block Credit, Supply Not Eligible For ITC, Matching, Reversal And Reclaim Of ITC. Payment Under GST: Manner Of Payment Of GST Liability, Concept Of Electronic, Cash Credit And Liability Ledger, Refund Of Excess GST. Return: Meaning, Purpose And Importance, Different Types Of Return, Due Date Of Filing Return, Assessment Under GST: Meaning, Types Sales Assessment, Provisional Assessment, Summary Assessment, Best Judgment Assessment.		25
IV	Registration: Meaning Of Final Registration, Compulsory Registration, and Procedure For New Registration, Amendment And Cancellation Of Registration. Accounts And Records: Manner Of Maintenance Of Accounts, Period Of Retention Of Relevant Records. Invoice: Format, Types Debit And Credit Note, Voucher Audit: Meaning, Types Mandatory, Departmental And Specific Audit, Penalty And Under GST, E -Way Bill.		17
Suggested Readings:			
<ol style="list-style-type: none"> 1. Malhotra XE and Agarwal goods and services tax Agra India Sahib Bhawan Publication English and Hindi 2. Agarwal Raj ke advanced handbook on GST background material on model GST law Sahitya Bhawan Publications. 3. Bansal K. M. GST Customer law taxman Publication private limited University edition 4. RK Singh PK a bird's eye view of GST Asia law house 5. Singhania VK student's guide to GST and customs law taxman Publication private limited University edition 6. Gupta & Maheshwari, Tyagi Goods and Services Tax, SBPD PUBLISHING HOUSE, AGRA 7. Babu, Deepak: GST: A Revolution on Indian Tax System, ISARA Solutions, New Delhi <p>Note- Latest edition of the text books should be used.</p>			
This course can be opted as an elective by the students of following subjects: Open for all			
Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:			
Assessment and Presentation of Assignment			(04 marks)
Class Test-I (Objective Questions)			(04 marks)
Class Test-II (Descriptive Questions)			(04 marks)
Class Test-III (Objective Questions)			(04 marks)
Class Test-IV (Descriptive Questions)			(04 marks)
Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)			(05 marks)

Programme: B.Com.		Year: Third	Semester: Sixth
Subject: Commerce			
Course Code: C010601T		Course Title: Accounting for Managers	
Course outcomes: After completing this course a student will have:			
<ul style="list-style-type: none"> ✓ Ability to understand the concept of Managerial Accounting along with the basic forms and norms of Managerial Accounting. ✓ Ability to understand the terminologies associated with the field of Managerial Accounting and control along with their relevance. ✓ Ability to identify the appropriate method and techniques of Managerial Accounting for solving different problems. ✓ Ability to apply basic Managerial Accounting principles to solve business and industry related issues and problems. 			
Credits: 5		Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75		Min. Passing Marks:10+25	
Total No. of Lectures: 75			
Unit	Topics	No. of Lectures	
I	Management Accounting- Concept, Meaning, Characteristics, Difference between Financial Accounting Management Accounting, Difference between Cost Accounting and Management Accounting, Techniques, Objectives and Importance. Management Accountant- Duties, Status, Functions and Responsibility. Financial Statement Analysis and Interpretation - Meaning, Objectives, Characteristics of an Ideal Financial Statement, Parties Interested in Financial Statement, Types of Financial Analysis - Horizontal, Vertical and Trend Analysis.	17	
II	Ratio Analysis: meaning, Utility, Classification of Ratios - Profitability Ratio, Activity Ratio and Financial Position Ratios. Fund Flow and Cash Flow Statement- Concept, Meaning of the term Fund and Preparation of Fund Flow Statement and Cash Flow Statement (As-3).	16	
III	Business Budgeting: Meaning of Budget and Budgeting, Objectives, Limitations and importance, Essentials of effective Budgeting, Classification of Budgets- Flexible budget and Zero Based Budget. Marginal Costing: Meaning, Determination of Profit under Marginal Costing, Pricing of Product, make or by Decision, Selection of most profitable channel. Break Even Analysis: Concept and Practical Applications of Break even Analysis.	22	
IV	Standard Costing and Variance Analysis: Meaning and Objectives of Standard Costing Setting of Standard, Variance Analysis: Material and Labour Variance. Reporting to Management: Meaning, Objectives, Principles of Reporting, Importance of Reports, Classification of Reports, Reporting at different Levels of Management.	20	
Suggested Readings:			
<ol style="list-style-type: none"> 1. Homgren, C.T., Gary L. Sundem and William O. Stratton: Introduction to Management Accounting, Prentice Hall of India, Delhi. 2. Homgren, Charles T., George Foster and Srikant M. Dailiar; Cost Accounting; A Managerial Emphasis, Prentice Hall of India, Delhi. 3. Lall, B.M. and I.C. Jain: Cost Accounting: Principles and Practice, Prentice Hall of India, Delhi. 4. Welsch Glenn A., Ronald W. Hilton and Paul N. Gordon Budgeting, Profit Planning and Control, Prentice hall of India, Delhi. 5. Baig Nafees: Cost Accounting, Rajat Publications, New Delhi. Baig Nafees: Management Accounting & Control, Ashish Publishing Home, New Delhi. 6. Sharma R.K. and Gupta S.K.; Management Accounting, Kalyani Publishers, Ludhiyana. (Hindi and English) 7. Lal Jawahar; Managerial Accounting, Himalya Publishing House, New Delhi. 			
Note- Latest edition of the text books should be used.			
This course can be opted as an elective by the students of following subjects: Open for all			
Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:			
Assessment and Presentation of Assignment		(04 marks)	
Class Test-I (Objective Questions)		(04 marks)	
Class Test-II (Descriptive Questions)		(04 marks)	
Class Test-III (Objective Questions)		(04 marks)	
Class Test-IV (Descriptive Questions)		(04 marks)	
Overall performance throughout the Semester (includes Attendance, behaviour, Discipline, Participation in Different Activities)		(05 marks)	

Programme: B.Com.		Year: Third	Semester: Sixth
Subject: Commerce			
Course Code: C010602T		Course Title: Auditing	
Course outcomes: This course aims at imparting knowledge about the principles and methods of auditing and their application.			
Credits: 5		Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75		Min. Passing Marks:10+25	
Total No. of Lectures: 75			
Unit	Topics		No. of Lectures
I	Methodology of Accounting, Auditing and Fraud risk management in Kautilya's Arthshastra. Audit and Audit Process: Meaning, Nature, Objectives and Various Classes of Auditing, Standard of Auditing, Pronouncements on accepted Auditing practices, Internal Control and the need for its evaluation by the Auditor.		17
II	Audit Procedures: Verification programme-selective verification, Audit in depth, test checking, Auditor's Approach to statistical sampling, Routine checking, vouchers, verification and valuation of assets and liabilities, Auditor's Report on Profit and Loss Account and Balance Sheet.		15
III	Audit of Limited Companies: Qualifications and Appointment of Company Auditors, their powers, duties and liabilities as per Company Act 1956, Enquiries under Section 227 (IA), Audit of share capital, share transfer and managerial remuneration, Additional matters in the Auditor's Report (Manufacturing and other companies), Auditor's Report Order 1988.		19
IV	Audit of Public Sector Undertaking and Banks: Special features concerning Audit of departmental undertakings, Statutory Corporations and Government Companies, Procedure of appointment of Auditors, Special features relating to the audit of Banks, Audit of Insurance Companies and audit of non-profit companies. Cost Audit: Importance of cost audit, Provisions regarding cost audit, Cost Audit report, Tax and Social Audit. Internal Audit: Objective and scope of Internal Audit, Responsibilities and Authority of Internal Auditors, Relationship between internal auditor and statutory auditor.		24
Suggested Readings:			
1. Gupta Kamal : Contemporary Auditing, TATA Mc Graw, New Delhi.			
2. Tandon, B.N. : Principles of Auditing, S. Chand & Company, New Delhi.			
3. Pargare Dinkar : Principles and practices of Auditing, Sultan Chand, New Delhi.			
4. Sharma, T.R. : Auditing Principles and Problems, Sahitya Bhawan, Agra. (Hindi and English)			
5. Yadav, Pankaj, Auditing, Neel Kamal Prakashan, Delhi(Hindi and English)			
6. Sharma, Sanjeev, Auditing: MK Publications , Agra (Hindi and English)			
Note- Latest edition of the text books should be used.			
This course can be opted as an elective by the students of following subjects: Open for all			
Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:			
Assessment and Presentation of Assignment			(04 marks)
Class Test-I (Objective Questions)			(04 marks)
Class Test-II (Descriptive Questions)			(04 marks)
Class Test-III (Objective Questions)			(04 marks)
Class Test-IV (Descriptive Questions)			(04 marks)
Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)			(05 marks)

Programme: B.Com.		Year: Third	Semester: Sixth
Subject: Commerce			
Course Code: C010604T		Course Title: Financial Institutions and Market	
Course outcomes: After completing this course a student will have:			
<ul style="list-style-type: none"> ✓ Ability to understand the concept of Financial Market along with the basic forms and norms of Financial Market. ✓ Ability to understand the terminologies associated with the field of Financial Market and control along with their relevance. ✓ Ability to identify the appropriate method and techniques of Financial Market for solving different problems. ✓ Ability to apply basic Financial Market principles to solve business and industry related problems. ✓ Ability to understand the concept of Primary and Secondary Market, Stock Exchange, SEBI etc. 			
Credits: 5		Core Compulsory / Elective: Elective	
Max. Marks: 25+75		Min. Passing Marks:10+25	
Total No. of Lectures: 75			
Unit	Topics		No. of Lectures
I	Financial Markets an Overview: Meaning of Financial Market and its Significance in the Financial System. Financial Markets in the Organized Sector - Industrial Securities Market, Government Securities Market, Long-term Loans Market, Mortgages Market, Financial Guarantee Market, Meaning and Structure of Money Market in India, Characteristics of a Developed Money Market, Significance and Defects of Indian Money Market.		17
II	Capital Market: New issue market - Meaning and Functions of New Issue Market, Instruments of New Issues, Players and their role in the New Issue Market, issue-pricing and marketing. Defects and Remedies of New Issue Market.		26
III	Secondary market: Functions and role of stock exchange; Listing procedure and legal requirements; Public Stock Exchanges-NSE, BSE and OTCEI. Functionaries on Stock Exchanges: Brokers, Sub brokers, market makers, jobbers, portfolio consultants, institutional investors.		16
IV	Investor Protection: Grievances concerning stock exchange dealings and their removal, Demat Trading. SEBI Guidelines - Primary Market, Secondary Market and the Protection of investor's interest, NCLT & NCLAT.		16
Suggested Readings:			
<ol style="list-style-type: none"> 1. Machiraju, 'Indian Financial System' – Vikas Publishing House. 2. Varshney P.N., & Mittal D.K., 'Indian Financial System', Sultan Chand & Sons, New Delhi. 3. Avadhani V.A Capital Market, Himalaya Publishing House, New Delhi 4. Mulay, M. A., "New Issues Capital Market in India" 5. Gordon & Natarajan, "Indian Financial System" Himalaya Publishing House. 6. Avdhani, V. A., "Investment Management" Himalaya Publishing House. 7. Gupta, O. P., "Indian Securities Market". <p>Note- Latest edition of the text books should be used.</p>			
This course can be opted as an elective by the students of following subjects: Open for all			
Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:			
Assessment and Presentation of Assignment			(04 marks)
Class Test-I (Objective Questions)			(04 marks)
Class Test-II (Descriptive Questions)			(04 marks)
Class Test-III (Objective Questions)			(04 marks)
Class Test-IV (Descriptive Questions)			(04 marks)
Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)			(05 marks)