

**SYLLABUS FOR COMMERCE (HONOURS)**  
with specialization of

**ACCOUNTING AND FINANCE**

in  
Accordance to

**National Education Policy-2020**

**Four Year Undergraduate Programme (FYUP)**

in

**B.Com. (H) Accounting and Finance**



**Kumaon University, Nainital**

**DEPARTMENT OF COMMERCE (HONOURS)**  
**EXPERT COMMITTEE**

S.N.	Name	Designation	Department	Affiliation
1.	Prof. Atul Joshi	Dean & Head	Commerce	D.S.B Campus, Kumaun University, Nainital
2.	Prof. C. D. Suntha	Director	Commerce	Higher Education, Uttarakhand
3.	Prof. H.C Purohit	Professor	Commerce	Doon University, Dehradun
4.	Dr. Kanchanlata Sinha	Professor	Commerce	Pt. L.M Sharma Campus Rishikesh
5.	Prof. M.C. Pande	Principal	Commerce	Govt. P.G College, Ramnagar
6.	Dr. Vinod Prakash Agarwal	Principal	Commerce	R.H. Govt. P.G. College Kashipur
7.	Dr. Manoj Upreti	Principal	Commerce	Govt. Degree College Rikhnikhaal, Pauri
8.	Prof. C. S. Joshi	HOD	Commerce	Govt P.G. College, Haldwani
9.	Dr. Dharmendra Tiwari	Professor	Commerce	Pt. L.M Sharma Campus Rishikesh
10.	Dr. Girish Ch. Pant	Principal	Commerce	Govt. Degree College Kanalicheena
11.	Dr. P.N. Tewari	Professor	Commerce	S.B.S. College, Rudrapur (U.S. Nagar)
12.	Dr. H.R. Kaushal	HOD	Commerce	S.S.J. Campus, S.S.J. University, Almora
13.	Dr. Virendra Kumar Gupta	Professor	Commerce	Pt. L.M Sharma Campus Rishikesh

**SYLLABUS PREPARATION COMMITTEE**

S.N.	NAME	DESIGNATION	DEPARTMENT	AFFILIATION
1.	Prof. (Dr.) Atul Joshi	Head & Dean	Commerce	D.S.B Campus, Kumaun University Nainital
2.	Dr. Himani Jalal	Assistant Professor	Commerce	D.S.B Campus, Kumaun University Nainital
3.	Dr. Gautam Rawat	Assistant Professor	Commerce	D.S.B Campus, Kumaun University Nainital
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## **B.Com. (H) Accounting and Finance**

**NOTE:** Students of B.Com. (Honours) Programme, will have to select Skill Enhancement Courses (SEC), Value Added Courses (VAC), and Ability Enhancement Courses (AEC) from University Pool as prescribed in the curriculum framework. This structure ensures both discipline-specific knowledge enrichment through GE courses and interdisciplinary exposure through SEC, VAC, and AEC, thereby enabling students to develop a well-rounded academic foundation with a blend of professional, skill-based, and value-oriented learning.

**COURSE FRAMEWORK ACCORDING TO NHEQF/CCFUP**

Semester	Core (DSC)	Elective (DSE)	Generic Elective (GE)	Ability Enhancement Course (AEC)	Skill Enhancement Course (SEC)	Internship/ Apprenticeship/Project (2)	Value addition course (VAC)	Total Credits
<b>I</b>	DSC 1.1 (4)		Choose one from a pool of courses GE-1 (4)	Choose one from a pool of AEC courses (2)	Choose one from a pool of courses (2)		Choose one from a pool of courses (2)	<b>22 credits</b>
	DSC 1.2 (4)							
	DSC 1.3 (4)							
<b>II</b>	DSC 2.1 (4)		Choose one from a pool of courses GE-2 (4)	Choose one from a pool of AEC courses (2)	Choose one from a pool of courses (2)		Choose one from a pool of courses (2)	<b>22 credits</b>
	DSC 2.2 (4)							
	DSC 2.3 (4)							
<b>Students on exit shall be awarded Undergraduate Certificate (in the Field of Multidisciplinary Study) after securing the requisite 44 credits in Semesters I and II</b>								<b>Total = 44</b>
<b>III</b>	DSC 3.1 (4)	Choose one from pool of courses, DSE 3.1/3.2 (4) OR Choose GE -3.1 (4)		Choose one from a pool of AEC courses (2)	Choose one SEC (2)		Choose one from a pool of courses (2)	<b>22 credits</b>
	DSC 3.2 (4)							
	DSC 3.3 (4)							
<b>IV</b>	DSC 4.1 (4)	Choose one from pool of courses, DSE 4.1/4.2/4.3 (4) OR Choose from pool of courses GE - 4 (4)		Choose one from a pool of AEC courses (2)	Choose one SEC (2)		Choose one from a pool of courses (2)	<b>22 Credits</b>
	DSC 4.2 (4)							
	DSC 4.3 (4)							
<b>Students on exit shall be awarded Undergraduate Diploma (in the Field of Multidisciplinary Study) after securing the requisite 88 credits on completion of Semester IV</b>								<b>Total = 88</b>
<b>V</b>	DSC 5.1 (4)	Choose one from a pool of courses DSE A/B/C (4) OR Choose one from a pool of courses GE-5 (4)			Choose one SEC (2)		Internship/ Apprenticeship/ Project/ Community outreach (4)	<b>22 credits</b>
	DSC 5.2 (4)							
	DSC 5.3 (4)							
<b>VI</b>	DSC 6.1 (4)	Choose one from a pool of courses DSE A/B/C (4) OR Choose one from a pool of courses GE-6 (4)			Choose one SEC (2)		Internship/ Apprenticeship/ Project/ Community outreach (4)	<b>22 credits</b>
	DSC 6.2 (4)							
	DSC 6.3 (4)							

<b>Students on exit shall be awarded Bachelor of Com. (Hons) (in the Field of Multidisciplinary Study) after securing the requisite 132 credits on completion of Semester VI</b>							<b>Total= 132</b>
<b>VII</b>	Choose any one Discipline DSC 7.1- (4)	Choose three DSE (3x4) courses OR Choose two DSE- (2x4) and one GE (4) course OR Choose one DSE (4) and two GE (2x4) courses (total = 12)				Dissertation on Major (4+2) OR Dissertation on Minor (4+2) OR Academic project/(4+2)	<b>22 credits</b>
<b>VIII</b>	Choose any one Discipline DSC 8.1- (4)	Choose three DSE (3x4) courses OR Choose two DSE -(2x4) one GE (4) course OR Choose one DSE (4) and two GE (2x4) courses (total = 12)				Dissertation on Major (4+2) OR Dissertation on Minor (4+2) OR Academic project (4+2)	22 credits
<b>Students on exit shall be awarded Bachelor of Commerce in (Honours) with Research (in the Field of Multidisciplinary Study) (with Academic Projects) after securing the requisite 176 credits on completion of Semester VIII</b>							<b>Total = 176</b>



## SEMESTER WISE SUMMARY OF THE COURSE/PAPERS [B.Com. (Hons)]

YEAR 1- UNDERGRADUATE CERTIFICATE IN COMMERCE (Hons.)				
Minimum requirement for getting Undergraduate Certificate in Commerce After One Year 44 Credit				
SEMESTER I			Theory/Practical	Credits
DSC 1.1	Business Organization and Management	Discipline Specific Core (DSC)	Theory	4
DSC 1.2	Business Regulatory Framework		Theory	4
DSC 1.3	Introduction to Accountancy		Theory	4
GE 1.1	Marketing for Beginners	General Elective (GE)	Theory	4
GE 1.2	Business Communication		Theory	4
SEC 1.1	Choose one from a pool of Skill Enhancement Courses	Skill Enhancement Course (SEC)	Theory/Practical	2
AEC	Choose one from a pool of Ability Enhancement Courses	Ability Enhancement Course (AEC)	Theory/Practical	2
VAC	Choose one from a pool of Value addition Courses	Value addition course (VAC)	Theory/Practical	2
<b>Total of Semester I= 22 Credits</b>				
SEMESTER II			Theory/Practical	Credits
DSC-2.1	Cost Accounting	Discipline Specific Core (DSC)	Theory	4
DSC-2.2	Company Law		Theory	4
DSC-2.3	Business Environment		Theory	4
GE 2.1	Communication in Management	General Elective (GE)	Theory	4
GE 2.2	Sales Promotion		Theory	4
SEC 2.1	Choose one from a pool of Skill Enhancement Courses	Skill Enhancement Course (SEC)	Theory/Practical	2
AEC	Choose one from a pool of Ability Enhancement Courses	Ability Enhancement Course (AEC)	Theory/Practical	2
VAC	Choose one from a pool of Value addition Courses	Value addition course (VAC)	Theory/Practical	2
<b>Total of Semester II - 22 Credits</b>				
YEAR 2- UNDERGRADUATE DIPLOMA IN COMMERCE (Hons)				
Minimum requirement for getting Undergraduate Diploma in Commerce (Hons)After Two Years 44+44=88 Credits				
SEMESTER III			Theory/Practical	Credits
DSC 3.1	Business Mathematics	Discipline Specific Core (DSC)	Theory	4
DSC 3.2	Human Resource Management		Theory	4
DSC 3.3	Micro Economics		Theory	4
<b>DISCIPLINE SPECIFIC ELECTIVES</b>				
<b>ACCOUNTING AND FINANCE</b>				
DSE 3.1	Financial Accounting	Discipline Specific Electives (DSE)	Theory	4
DSE 3.2	Cost Management		Theory	4
<b>GENERAL ELECTIVE</b>				
G.E 3.1	Inflation Accounting	General Elective	Theory	4
SEC 3.1	Choose one from pool		Theory/Practical	2
AEC 3.1	Choose one from pool		Theory	2

VAC 3.1	Choose one from pool		Theory	2
<b>Total of Semester III - 22 Credits</b>				
<b>SEMESTER IV</b>			<b>Theory/Practical</b>	<b>Credits</b>
DSC 4.1	Business Statistics	Discipline Specific Core (DSC)	Theory	4
DSC 4.2	Management Accounting		Theory	4
DSC 4.3	Principles of Marketing		Theory	4
<b>DISCIPLINE SPECIFIC ELECTIVES</b>				
<b>ACCOUNTING AND FINANCE</b>				
DSE 4.1	Advanced Cost Accounting	Discipline Specific Electives (DSE)	Theory	4
DSE 4.2	Advanced Corporate Accounting		Theory	4
<b>GENERAL ELECTIVE</b>				
G.E 4.1	Forensic Accounting	General Elective	Theory	4
SEC 4.1	Choose one from pool		Theory/Practical	2
AEC 4.1	Choose one from pool		Theory	2
VAC 4.1	Choose one from pool		Theory	2
<b>Total of Semester IV - 22 Credits</b>				

**YEAR 3 - UNDERGRADUATE DEGREE IN COMMERCE (Hons)**  
**Minimum requirement for getting Undergraduate Degree in Commerce (Hons)After Two Years**  
**44+44+44=132 Credits**

<b>SEMESTER V</b>			<b>Theory/Practical</b>	<b>Credits</b>
DSC 5.1	Income Tax	Discipline Specific Core (DSC)	Theory	4
DSC 5.2	International Business		Theory	4
DSC 5.3	Business Growth and Development Policy		Theory	4
<b>DISCIPLINE SPECIFIC ELECTIVES</b>				
<b>ACCOUNTING AND FINANCE</b>				
DSE 5.1	Security Analysis and Portfolio Management	Discipline Specific Electives (DSE)	Theory	4
DSE 5.2	Accounting for Managerial Decisions		Theory	4
<b>GENERAL ELECTIVE</b>				
G.E 5.1	Project Planning & Control	General Elective	Theory	4
SEC 5.1	Choose one from pool		Theory/Practical	2
Internship/ Apprenticeship/ Project/Community outreach			Theory/Practical	4
<b>Total of Semester V - 22 Credit</b>				
<b>SEMESTER VI</b>			<b>Theory/Practical</b>	<b>Credits</b>
DSC 6.1	Financial Management	Discipline Specific Core (DSC)	Theory	4
DSC 6.2	Corporate Accounting		Theory	4
DSC 6.3	Indian Economy		Theory	4
<b>DISCIPLINE SPECIFIC ELECTIVES</b>				
<b>ACCOUNTING AND FINANCE</b>				
DSE 6.1	Human Resource Accounting	Discipline Specific Electives (DSE)	Theory	4
DSE 6.2	Auditing		Theory	4
<b>GENERAL ELECTIVE</b>				

<b>G.E 6.1</b>	Auditing & Fraud Detection	General Elective	Theory	4
<b>SEC 6.1</b>	Choose one from pool		Theory/Practical	2
<b>Internship/ Apprenticeship/ Project/Community outreach</b>			Theory/Practical	4
<b>Total of Semester VI –22 Credits</b>				

### Semester-wise List of Papers (DSC, DSE, GE) for Commerce (Hons.)

<i>Year</i>	<i>Semester</i>	<i>Course</i>	<i>Paper Title</i>	<i>Theory/Practical</i>	<i>Credits</i>		
<i>Undergraduate Certificate in Commerce(H)</i>	<b>I</b>	DSC 1.1	Business Organization and Management	Theory	4		
		DSC 1.2	Business Regulatory Framework	Theory	4		
		DSC 1.3	Introduction to Accountancy	Theory	4		
		GE 1.1	Marketing For Beginners	Theory	4		
		GE 1.2	Business Communication	Theory	4		
		SEC 1.1	Choose one from the pool	Theory	2		
		VAC 1	Choose one from the pool	Theory	2		
		AEC 1	Choose one from the pool	Theory	2		
	<b>II</b>	DSC 2.1	Cost Accounting	Theory	4		
		DSC 2.2	Company Law	Theory	4		
		DSC 2.3	Business Environment	Theory	4		
		GE 2.1	Communication in Management	Theory	4		
		GE 2.2	Sales Promotion	Theory	4		
		SEC 2.1	Select From University Pool	Theory	2		
		VAC 2	Choose one from the pool	Theory	2		
		AEC 2	Choose one from the pool	Theory	2		
		<i>Undergraduate Diploma in Commerce(H)</i>	<b>III</b>	DSC 3.1	Business Mathematics	Theory	4
				DSC 3.2	Human Resource Management	Theory	4
DSC 3.3	Micro Economics			Theory	4		
DSE 3.1	Financial Accounting			Theory	4		
DSE 3.2	Cost Management			Theory	4		
GE 3.1	Inflation Accounting			Theory	4		
SEC 3.1	Choose one from Pool			Theory	2		
VAC 3	Choose one from the pool				2		
<b>IV</b>	AEC 3		Choose one from the pool		2		
	DSC 4.1		Business Statistics	Theory	4		
	DSC 4.2		Management Accounting	Theory	4		
	DSC 4.3		Principles of Marketing	Theory	4		
	DSE 4.1		Advanced Cost Accounting	Theory	4		
	DSE 4.2		Advanced Corporate Accounting				
	GE 4.1		Forensic Accounting	Theory	4		
	SEC 4.1		Choose one from the pool	Theory	2		
	VAC 4		Choose one from the pool	Theory	2		
	AEC 4		Choose one from the pool	Theory	2		
<i>Undergraduate Degree in Commerce(H)</i>	<b>V</b>	DSC 5.1	Income Tax	Theory	4		

	DSC 5.2	International Business	Theory	4
	DSC 5.3	Business Growth and Development Policy	Theory	4
	DSE 5.1	Security Analysis and Portfolio Management	Theory	4
	DSE 5.2	Accounting for Managerial Decisions	Theory	4
	GE 5.1	Project Planning & Control	Theory	4
	SEC 5.1	Choose one from the pool	Theory	2
	Internship/ Apprenticeship/ Project/Community outreach	Internship/ Apprenticeship/ Project/Community outreach		4
<b>VI</b>	DSC 6.1	Financial Management	Theory	4
	DSC 6.2	Corporate Accounting	Theory	4
	DSC 6.3	Indian Economy	Theory	4
	DSE 6.1	Human Resource Accounting	Theory	4
	DSE 6.2	Auditing	Theory	4
	GE 6.1	Auditing & Fraud Detection	Theory	4
	SEC 6.1	Choose one from Pool	Theory	2
		Internship/ Apprenticeship/ Project/Community outreach	Internship/ Apprenticeship/ Project/Community outreach	

#### **ABILITY ENHANCEMENT COURSE (AEC) PREPARED FOR THE POOL OF COURSES**

	Paper Title	Theory/Practical	Credits
Ability Enhancement Course (AEC)		Theory	

#### **VALUE ADDITION COURSE (VAC) PREPARED FOR THE POOL OF COURSES**

	Paper Title	Theory/ Practical	Credits
Value Addition Course (VAC)		Theory/Practical	

#### **Abbreviations-**

- ❖ DSC-Discipline Specific Course
- ❖ DSE-Discipline Specific Electives
- ❖ GE- Generic Electives
- ❖ AEC-Ability Enhancement Course
- ❖ VAC-Value Addition Course
- ❖ SEC – Skill Enhancement Course

<b>Programme Specific Outcomes (PSOs) (Under graduate Programme) After this Programme, the learners will be able to:</b>	
<b>PSO 1</b>	Students will able to understand the concepts of commerce.
<b>PSO 2</b>	Programme aims to develop comprehensive professional skills which are required for commerce graduates.
<b>PSO 3</b>	Students will develop an understanding of various commerce functions such as finance, accounting, financial analysis, project evaluation, and cost accounting
<b>PSO 4</b>	Students will be able to prove the proficiency with the ability to engage exams like C.A, C.S and CMA.
<b>PSO 5</b>	To provide strong base on the course relevant to the area of commerce which helps to choose their career.
<b>PSO 6</b>	To enhance knowledge and skills among students which built confident to identify their career opportunities in multiple dimensions.
<b>PSO 7</b>	Nurture the students in intellectual, personal, interpersonal and social skills with a focus on relevant professional career particularly, to maximize professional growth.
<b>PSO 8</b>	Empower the students with necessary competencies and decision -making skills to foster the innovative thinking to become an entrepreneur
<b>PSO 9</b>	Build the wide range of knowledge in the areas of accounting concepts and techniques to meet the current and future requirement of the industry.
<b>PSO 10</b>	Develop the strong knowledge in the areas such as finance, taxation and laws relating to commerce helps to relate the conceptual and analytical skills in the field of auditing, finance etc.
<b>PSO 11</b>	Inculcate the students to nurture their skills in personal, interpersonal, intellectual and others skills to develop their professional career and growth.
<b>PSO 12</b>	Disseminate students to develop decision making and problem -solving skills to undertake their own venture as a feasible career option.
<b>PSO 13</b>	Orient and motive the students to develop the needed knowledge in business and academics to develop their employability.
<b>PSO 14</b>	Synthesis the knowledge to face the challenges in competitive global environment.

<b>Programme Specific Outcomes (PSOs) (Honours Degree) After this programme, the learners will be able to:</b>	
<b>PSO 1</b>	Students can do commerce-oriented research and consequence of this; they can become Professors in Colleges and Universities.
<b>PSO 2</b>	Apply knowledge of management theories and practices to solve business problems.
<b>PSO 3</b>	Foster analytical and critical thinking abilities for data-based decision-making.
<b>PSO 4</b>	Ability to develop Value based Leadership.
<b>PSO 5</b>	Ability to understand, analyze and communicate global, economic, legal, and ethical aspects of the business.
<b>PSO 6</b>	Entrepreneurship - Ability to identify entrepreneurial opportunities and leverage managerial & leadership skills for founding, leading & managing startups as well as professionalizing and growing family businesses.
<b>PSO 7</b>	Ability to lead themselves and others in the achievement of organizational goals, contributing effectively to a team environment.
<b>PSO 8</b>	Leadership and Team Work - Ability to collaborate in an organizational context and across organizational boundaries and lead themselves and others in the achievement of organizational goals and optimize outcomes for all stakeholders.
<b>PSO 9</b>	Ability to develop entrepreneurial thinking through business acumen.
<b>PSO 10</b>	Ability to adapt to technological advancements through lifelong learning mindset.
<b>PSO 11</b>	Generic and Domain Knowledge - Ability to articulate, illustrate, analyze, synthesize and apply the knowledge of principles and frameworks of management and allied domains to the solutions of real-world complex business issues.
<b>PSO 12</b>	Problem Solving & Innovation - Ability to Identify, formulate and provide innovative solution frameworks to real-world complex business and social problems by systematically applying modern quantitative and qualitative Problem-solving tools and techniques.
<b>PSO 13</b>	Critical Thinking - Ability to conduct an investigation of multidimensional business problems using research-based knowledge and research methods to arrive at data-driven decisions

**Year -1 / Semester- 1**

<b>DISCIPLINE SPECIFIC COURSE(DSC)- BUSINESS ORGANISATION AND MANAGEMENT</b>						
<b>No. of Hours- 60</b>						
<b>CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE</b>						
<b>Course title: Business Organisation and Management</b>	<b>Credits</b>	<b>Credit distribution of the course</b>			<b>Eligibility criteria</b>	<b>Pre-requisites of the course(if any)</b>
<b>DSC: 1.1</b>	<b>4</b>	<b>Lecture</b>	<b>Tutorial</b>	<b>Practical/Practice</b>	<b>10+2</b>	<b>NIL</b>
		<b>4</b>	<b>0</b>	<b>0</b>		
<b>UNDERGRADUATE CERTIFICATE IN COMMERCE</b>						
<b>Course: DSC 1.1</b>			<b>Course Title: Business Organisation and Management</b>			
<b>Max. Marks: As per Univ. rules</b>			<b>Min. Passing Marks: As per Univ. rules</b>			
<b>Course Outcome:</b>						
<ul style="list-style-type: none"> <li>• Describe the various levels of management and applicability of management principles.</li> <li>• Evaluate a company competitive.</li> <li>• Demonstrate various types of authority, delegation and decentralization in authority.</li> <li>• Demonstrate various types of leadership styles and identify the motivation techniques used by leaders.</li> <li>• Discuss the impact of emerging issues in management.</li> </ul>						
<b>Unit</b>	<b>Topic</b>					<b>No. of Hours</b>
<b>I</b>	Meaning and importance of management; Coordination mechanisms in organizations; Management theories- classical, neo-classical and modern constructions of management; Managerial functions; Managerial roles (Mintzberg); Managerial competencies					<b>10</b>
<b>II</b>	Organizational objective setting; Decision making environment (certainty, risk, uncertainty); Techniques for individual and group decision-making; Planning vis-à-vis Strategy- meaning and elements of business firm environment- micro and macro; Industry structure, Business-level strategic planning.					<b>10</b>
<b>III</b>	Decentralization and Delegation; Factors affecting organizational design; Departmentalization; Organisational structures and Organograms: traditional and modern, comparative suit ability and changes over time; formal- informal organisations 'interface					<b>10</b>
<b>IV</b>	Motivation-meaning, importance and factors affecting motivation; Leadership-meaning, importance and factors affecting leadership, leadership styles, and followership. Controlling-Principles of controlling; Measures of controlling and accountability for performance.					<b>15</b>
<b>V</b>	Management challenges of the 21st Century; Factors reshaping and redesigning management purpose, performance and reward perceptions- Internationalization, Digitalization, Entrepreneurship & innovation, Values & ethics, Workplace diversity, Democracy and Sociocracy, Subaltern management ideas from India.					<b>15</b>
<b>Recommended Readings:</b>						
<ul style="list-style-type: none"> <li>• Vashisht, Neeru. Management Principals and applications. Taxmann Publication.</li> <li>• Rao, V. S.P. Management Principles and Applications. Taxmann Publications.</li> <li>• Gupta C.B. and Mathur S. Management Principles and Applications. Scholar Tech Press, Delhi.</li> <li>• Kumar, Pardeep. Management: Principles and Applications. JSR Publication House LP, Delhi.</li> <li>• Mahajan, J.P. and Mahajan Anupama .Management Principles and Applications. Vikas Publications.</li> <li>• Mitra J. K.(2018). Principles of Management . Oxford University Press.</li> <li>• Tulsian, P.C.&amp; Pandey, V.—Business Organisation&amp; Management Pearson Education ,India.</li> </ul>						
<b>Note-Latest edition of the text books should be used.</b>						
<b>Suggested Continuous Evaluation Methods:</b> In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.						
<b>Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literaturestudy-online.com, epg-pathshala, egyankosh.ac.in</b>						

**Year -1 / Semester- 1**

<b>DISCIPLINE SPECIFIC COURSE(DSC)- BUSINESS REGULATORY FRAMEWORK</b>						
<b>No. of Hours- 60</b>						
<b>CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE</b>						
<b>Course title:</b> <b>Business Regulatory Framework</b>	<b>Credits</b>	<b>Credit distribution of the course</b>			<b>Eligibility criteria</b>	<b>Pre-requisites of the course(if any)</b>
<b>DSC: 1.2</b>	<b>4</b>	<b>Lecture</b>	<b>Tutorial</b>	<b>Practical/Practice</b>	<b>10+2</b>	<b>NIL</b>
		<b>4</b>	<b>0</b>	<b>0</b>		
<b>UNDERGRADUATE CERTIFICATE IN COMMERCE</b>						
<b>Course: DSC 1.2</b>				<b>Course Title: Business Regulatory Framework</b>		
<b>Max. Marks: As per Univ. rules</b>				<b>Min. Passing Marks: As per Univ. rules</b>		
<b>Course Outcome:</b>						
<ul style="list-style-type: none"> <li>• Examine basic aspects of contracts vis-a-vis agreements and subsequently enter into valid business propositions.</li> <li>• Describe various modes of discharge of contract and remedies available in case of breach.</li> <li>• Recognize and differentiate between the special contracts.</li> <li>• Analyse the rights and obligations under the sale of goods act.</li> <li>• Attain skills to form and manage entrepreneurial ventures as LLP.</li> </ul>						
<b>Unit</b>	<b>Topic</b>					<b>No. of Hours</b>
<b>I</b>	Contract – meaning, characteristics and kinds; Essentials of a valid contract - offer and acceptance, consideration, contractual capacity, free consent, legality of objects; Void agreements; Quasi–contracts.					<b>10</b>
<b>II</b>	Modes of discharge of contract: performance of contract, mutual agreement, supervening impossibility, lapse of time, operation of law, breach of contract; Remedies for breach of contract: rescission, suit for damages, quantum meruit, suit for specific performance; suit for injunction.					<b>10</b>
<b>III</b>	Contracts of Indemnity and Guarantee; Contracts of Bailment and Pledge; Contract of Agency.					<b>10</b>
<b>IV</b>	Contract of sale; Meaning and difference between sale and agreement to sell; Conditions and Warranties; Transfer of ownership in goods including sale by non-owners; Performance of the Contract of Sale; Unpaid seller – meaning and rights of an unpaid seller against the goods.					<b>10</b>
<b>V</b>	Salient Features and Nature of LLP; Small LLP; Difference between: LLP and Partnership, LLP and Company; LLP Agreement; Incorporation Document; Incorporation by Registration; Registered office of LLP and change therein; Change and Rectification of name of LLP; Partners and Designated Partners: Partners and their Relations; Extent and limitation of liability of LLP and partners.					<b>20</b>
<b>Recommended Readings:</b>						
<ul style="list-style-type: none"> <li>• Arora, Shushma. Business law. Taxmann Publication.</li> <li>• M.K. NABI, legal aspects of business. Taxmann Publication</li> <li>• Bhushan B.,Kapoor N.D.,Abbi R.and Kapoor R.Elements of Business Laws. Sultan Chand</li> <li>• Dagar,I. and Agnihotri,A., Business Laws, Sage Text book</li> <li>• Jagota R. Business Laws. MKM Publishers Scholar Tech Press.</li> <li>• Kuchhal, M.C.and Kuchhal V. Business Laws.New Delhi. Vikas Publishing House.</li> <li>• Maheshwari, S.N., Maheshwari, S.K. Amanual of Business Laws. Himalaya Publishing House Pvt. Ltd.</li> <li>• Maheshwari, S. N., Maheshwari, S. K. Business Laws. Himalaya Publishing HousePvt. Ltd.</li> <li>• Sharma,J.P. and Kanojia S.Business Laws. New Delhi. Bharat Law House Pvt. Ltd.</li> <li>• Singh, Avtar. The Principles of Mercantile Law. Lucknow. Eastern Book Company.</li> </ul>						
<b>Note-Latest edition of the text books should be used.</b>						
<b>Suggested Continuous Evaluation Methods:</b> In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.						
<b>Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literaturestudy-online.com, epg-pathshala, egvankosh.ac.in</b>						

**Year -1 / Semester- 1**

<b>DISCIPLINE SPECIFIC COURSE(DSC)- INTRODUCTION TO ACCOUNTANCY</b>						
<b>No. of Hours- 60</b>						
<b>CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE</b>						
Course title: Introduction to Accountancy	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisites of the course(if any)
<b>DSC: 1.3</b>	<b>4</b>	<b>Lecture</b>	<b>Tutorial</b>	<b>Practical/Practice</b>	<b>10+2</b>	<b>NIL</b>
		4	0	0		
<b>UNDERGRADUATE CERTIFICATE IN COMMERCE</b>						
<b>Course: DSC 1.3</b>				<b>Course Title: Introduction to Accountancy</b>		
<b>Max. Marks: As per Univ. rules</b>				<b>Min. Passing Marks: As per Univ. rules</b>		
<b>Course Outcome:</b>						
<ul style="list-style-type: none"> <li>Apply the generally accepted accounting principles while recording transactions and preparing financial statements.</li> <li>Demonstrate the accounting process under a computerized accounting system.</li> <li>Evaluate the impact of depreciation and inventories on Business Income.</li> <li>Prepare the Financial Statements of sole proprietor firms and Not-For-Profit Organisations.</li> <li>Prepare the accounts for Branches, Departments and Leases.</li> </ul>						
Unit	Topic					No. of Hours
<b>I</b>	<b>Conceptual Framework</b> Accounting as an information system, the users of financial accounting information and their needs. An overview of Artificial Intelligence and Data Analytics in Accounting. Qualitative characteristics of accounting information. Functions, advantages and limitations of accounting. Branches of accounting. Basis of accounting. Financial Accounting Principles: Meaning and need; Generally Accepted Accounting Principles (GAPP). Accounting Standards: Concept, benefits, and Process of formulation of Accounting Standards including Ind AS (IFRS converged standards) and IFRSs; convergence vs adoption.					<b>10</b>
<b>II</b>	<b>Accounting Process</b> From the recording of a business transaction to the preparation of trial balance including adjusting, transfer and closing entries and Financial Statement (With or Without Adjustments)					<b>20</b>
<b>III</b>	<b>Business income:</b> Concept of Revenue and Business Income, Measurement of business income. Revenue recognition with reference to AS9. Accounting for Property, Plant, and Equipment with reference to AS 10. Impact of Depreciation on measurement of business income. Accounting for Intangible Assets with reference to AS 26.					<b>10</b>
<b>IV</b>	Preparation of Financial Statements of Sole Proprietorship and Not-for-Profit Organisations.					<b>10</b>
<b>V</b>	Computerized Accounting Systems: computerized Accounts by using any popular accounting software Creating a Company; Configure and Features settings.					<b>10</b>
<b>Recommended Readings:</b>						
<ul style="list-style-type: none"> <li>Goyal, B.K., &amp; Tiwari, H.N.—Financial Accounting Taxmann Publication, New Delhi.</li> <li>Goyal, Bhushan. Financia Accounting (text and illustrations) Taxmann Publication, New Delhi</li> <li>Dam, B.B., &amp;Gautam, H.C.—Financial Accounting Gayatri Publications, Guwahati.</li> <li>Maheshwari, S.N., Maheshwari, S.K., &amp; Maheshwari, S.K.—Financial Accounting Vikas Publishing House Pvt. Ltd., New Delhi.</li> <li>Monga, J.R.&amp; Bahadur, R.—Financial Accounting: Concepts and Applications Scholar Tech Press, New Delhi.</li> </ul>						
<b>Note-Latest edition of the text books should be used.</b>						
<b>Suggested Continuous Evaluation Methods:</b> In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.						
<b>Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literaturestudy-online.com, epg-pathshala, egyptankosh.ac.in</b>						

**Year -1 / Semester- 1**

<b>GENERAL ELECTIVES - MARKETING FOR BEGINNERS</b>						
<b>No. of Hours- 60</b>						
<b>CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE</b>						
<b>Course title: Marketing for Beginners</b>	<b>Credits</b>	<b>Credit distribution of the course</b>			<b>Eligibility criteria</b>	<b>Pre-requisites of the course(if any)</b>
<b>GE: 1.1</b>	<b>4</b>	<b>Lecture</b>	<b>Tutorial</b>	<b>Practical/Practice</b>	<b>10+2</b>	<b>NIL</b>
		<b>4</b>	<b>0</b>	<b>0</b>		
<b>UNDERGRADUATE CERTIFICATE IN COMMERCE</b>						
<b>Course: GE 1.1</b>			<b>Course Title: Marketing for Beginners</b>			
<b>Max. Marks: As per Univ. rules</b>			<b>Min. Passing Marks: As per Univ. rules</b>			
<b>Course Outcome:</b>						
<ul style="list-style-type: none"> <li>• Evaluate the companies following societal marketing concepts and along with their social initiatives.</li> <li>• Judge the segmentation of a product, service, event, organisation of companies.</li> <li>• Analyse the process of value creation through marketing decisions involving product, pricing and its distribution.</li> <li>• Compare the pricing strategies of various companies.</li> <li>• Explain marketing decisions involving product promotion and to acquire knowledge about the various developments in the marketing area.</li> </ul>						
<b>Unit</b>	<b>Topic</b>				<b>No. of Hours</b>	
<b>I</b>	<b>Introduction to Marketing:</b> Concept, Scope and Importance; Marketing Philosophies; Marketing Mix for goods and services. Marketing Environment: Need for studying marketing environment; Micro environment- company, suppliers, marketing intermediaries, customers, competitors, publics; Macro environment- demographic, economic, natural technological, politico-legal and socio-cultural factors.				<b>12</b>	
<b>II</b>	<b>Consumer Behaviour:</b> Need for studying consumer Behaviour; Stages in consumer buying decision process, Factors influencing consumer 's buying decisions.				<b>12</b>	
<b>III</b>	<b>Marketing Strategies:</b> Market segmentation-concept and bases of segmenting consumer markets; Market Targeting; Product Positioning- concept and bases.				<b>12</b>	
<b>IV</b>	Concept and classification; Product mix; Branding; Packaging; Labeling; Product support services; Product life cycle-concept and marketing strategies.				<b>12</b>	
<b>V</b>	<b>Pricing Decisions:</b> Objectives; Factors affecting price of a product; Pricing strategies for new products- penetration pricing and skimming pricing. <b>Distribution Decisions:</b> Channels of Distribution : types and functions; Wholesaling and retailing; factors affecting the channels of distribution; Logistics Decisions.				<b>12</b>	
<b>Recommended Readings:</b>						
<ul style="list-style-type: none"> <li>• Baines .et. al. (2021).Fundamentals of Marketing. Oxford University Press.</li> <li>• Etzel,M.J.,Walker, B.J.,Stanton, W.J., Pandit, A.(2010).Marketing. Mc Graw Hill.</li> <li>• Kapoor,N.PrinciplesofMarketing,2nded.PHI learning</li> <li>• Kotler,P.,Armstrong,G.,Agnihotri,P.(2018).PrinciplesofMarketing.Pearson Education.Indian edition.</li> <li>• Kotler,P.,Chernev,A.,Keller,K.L.(2022).MarketingManagement.United Kingdom: Pearson Education.</li> <li>• Levy,M.,Grewal,D.(2022).Marketing.UnitedStates:McGraw-HillEducation.</li> <li>• Masterson,R.(2022),Marketing,5ed.,SageTextbook</li> <li>• Ramaswamy,N,(2018),Marketing Management, Sage Textbook</li> <li>• Sharma,K.,Aggarwal S.(2021).Principles of Marketing. Taxmann Publications.</li> </ul>						
<b>Note-Latest edition of the text books should be used.</b>						
<b>Suggested Continuous Evaluation Methods:</b> In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.						
<b>Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literaturestudy-online.com, epg-pathshala, egyankosh.ac.in</b>						

**Year -1 / Semester- 1**

<b>GENERAL ELECTIVES (GE): BUSINESS COMMUNICATION</b>						
<b>No. of Hours- 60</b>						
<b>CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE</b>						
<b>Course title: Business Communication</b>	<b>Credits</b>	<b>Credit distribution of the course</b>			<b>Eligibility criteria</b>	<b>Pre-requisites of the course(if any)</b>
<b>GE: 1.2</b>	<b>4</b>	<b>Lecture</b>	<b>Tutorial</b>	<b>Practical/Practice</b>	<b>10+2</b>	<b>NIL</b>
		<b>4</b>	<b>0</b>	<b>0</b>		
<b>UNDERGRADUATE CERTIFICATE IN COMMERCE</b>						
<b>Course: GE 1.2</b>			<b>Course Title: Business Communication</b>			
<b>Max. Marks: As per Univ. rules</b>			<b>Min. Passing Marks: As per Univ. rules</b>			
<b>Course Outcome:</b>						
<ul style="list-style-type: none"> <li>• Explain the need for communication in management.</li> <li>• Appreciate the need of effective writing for communication.</li> <li>• Demonstrate the skill of effective report writing and summarizing annual reports.</li> <li>• Analyse business correspondence and e-correspondence.</li> <li>• Appreciate oral presentations.</li> </ul>						
<b>Unit</b>	<b>Topic</b>				<b>No. of Hours</b>	
<b>I</b>	<b>Introduction to the essentials of Business Communication</b> Meaning, process and functions. Need and importance. Medium: verbal & non-verbal communication. Channels: formal & informal. Levels of communication. Direction of communication: downward, upward, lateral, & diagonal.				<b>12</b>	
<b>II</b>	Effective communication: difficulties/barriers and solutions. Interactive and non-interactive techniques of communication. Listening as a tool of communication, Guidelines for effective listening.				<b>12</b>	
<b>III</b>	Guidelines for clear writing. References, bibliographical research tools. Citing methods, footnotes, discussion footnotes. Use of library and internet for collection, classification and interpretation of data and information.				<b>12</b>	
<b>IV</b>	Types of reports. Formal report: components and purpose. Organizing information: outlining & numbering sections, section headings, sub-headings, & presentation.				<b>12</b>	
<b>V</b>	Need and importance of business letters. Office memorandum, office circulars, notices and orders. Technology for communication. Effective IT communication tools. Electronic mail: advantages, safety and smartness in email. E-mail etiquettes				<b>12</b>	
<b>Recommended Readings:</b>						
<ul style="list-style-type: none"> <li>• C.B. Gupta (2019). Essentials of Business Communication, Sultan Chand &amp; Sons.</li> <li>• Kaul, A. Effective Business Communication, 2nded.PHlearning</li> <li>• Lesikar, R.V. &amp; Flatley, M.E. (2001). Basic Business Communication Skills for Empowering the Internet Generation, Tata McGraw Hill Publishing Company Ltd. New Delhi.</li> <li>• Ludlow, R.&amp; Panton, F. (1992). The Essence of Effective Communications, Prentice Hall of India Pvt. Ltd., New Delhi.</li> <li>• Meyer C, Dev(2021).Communicating for Results, Oxford University Press</li> </ul>						
<b>Note-Latest edition of the text books should be used.</b>						
<b>Suggested Continuous Evaluation Methods:</b> In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.						
<b>Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literaturestudy-online.com, epg-pathshala, egyankosh.ac.in</b>						

**Year -1 / Semester- 2**

**DISCIPLINE SPECIFIC COURSE(DSC)- COST ACCOUNTING**

**No. of Hours- 60**

**CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE**

Course title: Cost Accounting	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisites of the course(if any)
DSC: 2.1	4	Lecture 4	Tutorial 0	Practical/Practice 0	10+2	NIL

**UNDERGRADUATE CERTIFICATE IN COMMERCE**

**Course: DSC 2.1**

**Course Title: Cost Accounting**

**Max. Marks: As per Univ. rules**

**Min. Passing Marks: As per Univ. rules**

**Course Outcome:**

- Examine and analyse the different cost concepts.
- Determine various components of cost of production.
- Classify unit cost and total cost by preparing a cost statement.
- Compute employee cost, employee productivity and employee turnover

Unit	Topic	No. of Hours
I	Meaning, scope, objectives and advantages of cost accounting; Difference between financial and cost accounting. Cost concepts and classifications, Overview of elements of cost and preparation of Cost Sheet for manufacturing sector. Role of a cost accountant in an organisation. Cost Accounting Standards(CAS-4on Cost of Production/Acquisition/ Supply of Goods / Provision of Services) and (CAS – 22 on Manufacturing Cost) as amended from time to time.	12
II	Elements of Cost :Material and Employee Cost (a) Materials: Accounting and control of purchases, storage and issue of materials. Techniques of inventory control, Periodic and perpetual systems of maintaining inventory records, an overview of methods of pricing of materials issues — FIFO, LIFO and Weighted Average price method, Valuation of materials as per CAS – 6 on Material Cost, Accounting treatment of losses— Wastage, scrap, spoilage and defectives (b) Employee (Labour) Cost: Accounting and Control of employee cost. Time-keeping and time-booking. Employee turnover: meaning, methods of measurement and accounting treatment. Concept and treatment of idle time and overtime. Methods of wage payment and Incentive schemes- Halsey, Rowan, Taylor’s differential piece wage.	12
III	Classification, allocation, apportionment and absorption of overheads, Under and over- absorption of overheads; Capacity Levels and Costs; Treatments of certain items in costing like interest and financing charges, packing expenses, bad debts, research and development costs.	12
IV	Job costing, Contract costing, Process costing(including process losses, valuation of work-in-progress). Service costing (only transport)	12
V	An overview of integral and non-integral systems; Reconciliation of cost accounting profit with financial profits	12

**Recommended Readings:**

- Arora, M.N. Cost Accounting-principles and practice. Vikas Publishing House, New Delhi.
- Goel, Rajiv Kumar & Ishaan Goel. Concept Building Approach to Cost Accounting for B.Com (Hons.)/B.Com., Cengage,
- Gupta, Shruti, Reeta & Rao, R. Prabhakar. Cost Accounting for B.Com., Sultan Chand.
- Maheshwari, S.N.,&S.N. Mittal. Cost Accounting. Theory and Problems. Shri Mahaveer Book Depot, New Delhi.
- Maheshwari, S.N., Maheshwari, S.K., Mittal, S.N. Cost Accounting: Principles & Practice. Shree Mahaveer Book Depot, New Delhi.
- Maheshwari, S. N., Maheshwari, S. K., Mittal, S.N. Elements of Cost Accounting. Shree Mahaveer Book Depot, New Delhi.

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

**Suggested Continuous Evaluation Methods:** In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.

**Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literaturestudy-online.com, epg-pathshala, egyptankosh.ac.in**

**Year -1 / Semester- 2**

<b>DISCIPLINE SPECIFIC COURSE(DSC)- COMPANY LAW</b>						
<b>No. of Hours- 60</b>						
<b>CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE</b>						
<b>Course title:</b>	<b>Credits</b>	<b>Credit distribution of the course</b>			<b>Eligibility criteria</b>	<b>Pre-requisites of the course(if any)</b>
<b>Company Law</b>						
<b>DSC: 2.2</b>	<b>4</b>	<b>Lecture</b>	<b>Tutorial</b>	<b>Practical/Practice</b>	<b>10+2</b>	<b>NIL</b>
		<b>4</b>	<b>0</b>	<b>0</b>		
<b>UNDERGRADUATE CERTIFICATE IN COMMERCE</b>						
<b>Course: DSC 2.2</b>			<b>Course Title: Company Law</b>			
<b>Max. Marks: As per Univ. rules</b>			<b>Min. Passing Marks: As per Univ. rules</b>			
<b>Course Outcome:</b>						
<ul style="list-style-type: none"> <li>Analyse the regulatory aspects and the broader procedural aspects involved in different types of companies covering the Companies Act, 2013 and Rules.</li> <li>Recognize the basic legal documents and their usage essential for formation of a company.</li> <li>Analyse the process and documents required for raising capital for the company.</li> <li>Evaluate the process of company meetings and corporate decision making.</li> <li>Know the framework of dividend distribution and develop understanding of the winding up process including Insolvency Resolution.</li> </ul>						
<b>Unit</b>	<b>Topic</b>				<b>No. of Hours</b>	
<b>I</b>	Meaning and characteristics of a company; Lifting of corporate veil; Overview of administration of Company Law; Types of companies including private and public company, government company, foreign company, one person company, small company, associate company, dormant company and producer company; Association not for profit; Illegal association.				<b>12</b>	
<b>II</b>	Formation of company, promoters, their legal position and pre-incorporation contracts; Online registration of a company. Memorandum of Association and its alteration, Articles of Association and its alteration, Doctrine of constructive notice, Doctrine of ultravires and indoor management.				<b>12</b>	
<b>III</b>	Prospectus, Shelf and Red herring prospectus, misstatement in prospectus; Book building. Allotment and Forfeiture of share, Sweat Equity, ESOPs, Bonus issue, and Further issue of shares, buyback, split of sharers and provisions regarding buyback; Transfer and transmission of shares; Demat system.				<b>12</b>	
<b>IV</b>	Directors: Legal position, Disqualifications, Director Identification Number (DIN); Classification of directors-Additional, Alternate and Casual directors, Women directors, Independent director, small shareholder's director; Appointment, Removal of directors; Powers and Duties; Key managerial personnel (KMP); Board Meetings; Shareholders' meetings: AGM and EGM. Convening and conduct of meetings: Requisites of a valid meeting; Resolutions (Virtual meetings); Postal ballot; e-voting.				<b>12</b>	
<b>V</b>	Provisions relating to payment of Dividend. Company Audit: auditor's qualification and disqualifications, Auditor's appointment, rotation and removal, Secretarial Audit. Winding Up: Concept and Modes of Winding Up; Provisions of winding up.				<b>12</b>	
<b>Recommended Readings:</b>						
<ul style="list-style-type: none"> <li>Jagota, R. Corporate Laws. Taxmann Pvt Ltd, Delhi.</li> <li>Kumar, Anil (2023), company law, Taxmann Pvt Ltd, Delhi.</li> <li>Chadha R.&amp; Chadha, S. Corporate Laws, Scholar Tech Press, Delhi.</li> <li>Das &amp; Roy (2018). Company Laws. Oxford University Press</li> <li>Kaur H. Company Law Kitab Mahal, Delhi</li> <li>Maheshwari, S.N., Maheshwari, S.K. Company Law. Himalaya Publishing House Pvt. Ltd.</li> </ul>						
<b>Note-Latest edition of the text books should be used.</b>						
<b>Suggested Continuous Evaluation Methods:</b> In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.						
<b>Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literaturestudy-online.com, epg-pathshala, egyankosh.ac.in</b>						

**Year -1 / Semester- 2**

<b>DISCIPLINE SPECIFIC COURSE(DSC)- BUSINESS ENVIRONMENT</b>						
<b>No. of Hours- 60</b>						
<b>CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE</b>						
<b>Course title: Business Environment</b>	<b>Credits</b>	<b>Credit distribution of the course</b>			<b>Eligibility criteria</b>	<b>Pre-requisites of the course(if any)</b>
<b>DSC: 2.3</b>	<b>4</b>	<b>Lecture</b>	<b>Tutorial</b>	<b>Practical/Practice</b>	<b>10+2</b>	<b>NIL</b>
		<b>4</b>	<b>0</b>	<b>0</b>		
<b>UNDERGRADUATE CERTIFICATE IN COMMERCE</b>						
<b>Course: DSC 2.3</b>			<b>Course Title: Business Environment</b>			
<b>Max. Marks: As per Univ. rules</b>			<b>Min. Passing Marks: As per Univ. rules</b>			
<b>Course Outcome:</b>						
<ul style="list-style-type: none"> <li>• To impart knowledge on the concept of business environment &amp; its significance</li> <li>• To know the various environment factors and its impact on business.</li> </ul>						
<b>Unit</b>	<b>Topic</b>				<b>No. of Hours</b>	
<b>I</b>	Meaning of Business Environment, Factors affecting environment to the business, Internal and external environment, micro environment, macro environment. Types of environments.				<b>12</b>	
<b>II</b>	Economic Environment: Nature of economy, structure of the economy, economic policies, economic conditions.				<b>12</b>	
<b>III</b>	Political Environment: Economic roles of the government, government and legal environment, economic roles of government of India.				<b>12</b>	
<b>IV</b>	Technological Environment: Concept and significance of technological environment, regulation of foreign investment and collaboration.				<b>12</b>	
<b>V</b>	Social Environment: Business and society, business and culture, language, culture and organizational behaviour, other social/cultural factors, social responsibility of business.				<b>12</b>	
<b>Recommended Readings:</b>						
<ul style="list-style-type: none"> <li>• Francis Cherunilam, 20002, Business environment, Himalaya Publishing House, 11th Revised Edition, India.</li> <li>• Dr.S. Sankaran, Business Environment, Margham Publications</li> <li>• K. Ashwathappa, 1997, Essentials of Business Environment, Himalaya Publishing House, 6th Edition, India</li> <li>• Joshi Rosy Kapoor Sangam, Business Environment, Kalyani Publishers, Ludhiana</li> </ul>						
<b>Note-Latest edition of the text books should be used.</b>						
<b>Suggested Continuous Evaluation Methods:</b> In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.						
<b>Suggested equivalent online courses:</b> On Swayam, <a href="http://Vidyamitra.inflibnet.ac.in">Vidyamitra.inflibnet.ac.in</a> , <a href="http://literaturestudy-online.com">literaturestudy-online.com</a> , <a href="http://epg-pathshala">epg-pathshala</a> , <a href="http://egyankosh.ac.in">egyankosh.ac.in</a>						

**Year -1 / Semester- 2**

<b>GENERAL ELECTIVES - COMMUNICATION IN MANAGEMENT</b>						
<b>No. of Hours- 60</b>						
<b>CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE</b>						
<b>Course title: Communication in Management</b>	<b>Credits</b>	<b>Credit distribution of the course</b>			<b>Eligibility criteria</b>	<b>Pre-requisites of the course(if any)</b>
<b>GE: 2.1</b>	<b>4</b>	<b>Lecture</b>	<b>Tutorial</b>	<b>Practical/Practice</b>	<b>10+2</b>	<b>NIL</b>
		<b>4</b>	<b>0</b>	<b>0</b>		
<b>UNDERGRADUATE CERTIFICATE IN COMMERCE</b>						
<b>Course: GE 2.1</b>			<b>Course Title: Communication in Management</b>			
<b>Max. Marks: As per Univ. rules</b>			<b>Min. Passing Marks: As per Univ. rules</b>			
Course Outcome:						
<ul style="list-style-type: none"> <li>• Analyse the need of communication in management.</li> <li>• Interpret the need for effective listening.</li> <li>• Understand the basics of written and spoken communication.</li> <li>• Demonstrate the role of group discussion and interviews.</li> <li>• Summarise business reports and proposals.</li> </ul>						
<b>Unit</b>	<b>Topic</b>				<b>No. of Hours</b>	
<b>I</b>	Meaning and Objectives of Communication. Process of Communication. Forms of communication: formal and informal; upward, downward, diagonal and lateral. Role of a Manager. Barriers to effective Communication and Overcoming them. Effectiveness in Managerial Communication. Make use of grapevine. Role of verbal and non-verbal communication; interpreting non-verbal communication.				<b>12</b>	
<b>II</b>	Meaning and objectives of Listening. Features of a good listener. Analysing poor listening. Effective listening skills and barriers to effective listening.				<b>12</b>	
<b>III</b>	<b>Oral Presentation:</b> Planning, structuring and delivering presentation. Handling queries. Challenges and etiquettes associated with Telephonic, web-conferencing and Teleconferencing communication. <b>Written communication:</b> Principles and steps of effective writing. Seven Cs of Letter writing. Business Letters: inquiries, placing orders, sales letters. Job applications and resumes. Memos				<b>12</b>	
<b>IV</b>	Nature, forms and classification of Groups. Role of managers in Group Discussions. Effective Group Decision Making. Group Conflict. Interviews: Interviewing, Nature and types of Interviewing Questions. Verbal and Non-Verbal aspects of interviewing. Types of Interviews: structured and unstructured; group and depth.				<b>12</b>	
<b>V</b>	Planning and conducting meetings. Meeting Process. Ways to Effectively lead a meeting. Evaluating meetings and drafting minutes of a meeting. E-mail, Business Reports and Proposals: E-mail Etiquettes, smartness and presentation. Business Reports and proposals: Writing and purpose.				<b>12</b>	
<b>Recommended Readings:</b> <ul style="list-style-type: none"> <li>• Singha, kk and Sehgal, R.M. Business communication. Taxmann Publication.</li> <li>• Bell, Reginald &amp; Martin, Jeanette (2014). Managerial Communication. Business Expert Press.</li> <li>• Kaul,A.EffectiveBusinessCommunication,2nded.PHIllearning</li> <li>• Lesikar, R.V. &amp; Flatley, M.E. (2001). Basic Business Communication Skills for Empowering the Internet Generation, Tata McGraw Hill Publishing Company Ltd. New Delhi.</li> <li>• Ludlow, R. &amp; Panton, F.(1992). The Essence of Effective Communications, Prentice Hall of India Pvt. Ltd., New Delhi.</li> <li>• Owen Hargie, David Dickson, Dennis Tourish (1999). Communication in Management. Gower Publishing, Ltd.</li> </ul>						
<b>Note-Latest edition of the text books should be used.</b> <b>Suggested Continuous Evaluation Methods:</b> In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning. <b>Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literaturestudy-online.com, epg-pathshala, egyankosh.ac.in</b>						

**Year -1 / Semester- 2**

<b>GENERAL ELECTIVES - SALES PROMOTION</b>						
<b>No. of Hours- 60</b>						
<b>CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE</b>						
<b>Course title: Sales Promotion</b>	<b>Credits</b>	<b>Credit distribution of the course</b>			<b>Eligibility criteria</b>	<b>Pre-requisites of the course(if any)</b>
<b>GE: 2.2</b>	<b>4</b>	<b>Lecture</b>	<b>Tutorial</b>	<b>Practical/Practice</b>	<b>10+2</b>	<b>NIL</b>
		<b>4</b>	<b>0</b>	<b>0</b>		
<b>UNDERGRADUATE CERTIFICATE IN COMMERCE</b>						
<b>Course: GE 2.2</b>			<b>Course Title: Sales Promotion</b>			
<b>Max. Marks: As per Univ. rules</b>			<b>Min. Passing Marks: As per Univ. rules</b>			
<b>Course Outcome:</b>						
<ul style="list-style-type: none"> <li>• Develop a sales promotion campaign.</li> <li>• Design different tools for sales campaign</li> <li>• Analyse the need of a particular tool.</li> <li>• Examine the public relation management.</li> <li>• Contribute positively in business.</li> </ul>						
<b>Unit</b>	<b>Topic</b>				<b>No. of Hours</b>	
<b>I</b>	Sales Promotion: Nature, meaning and importance of Sales Promotions; Significance of Sales Promotion in marketing; Misconception about sales promotion; Relationship marketing and Sales Promotion; Role of Sales Promotion in Integrated marketing communication.				<b>12</b>	
<b>II</b>	Different forms of Sales Promotions; Consumer-oriented Sales Promotion; Trade oriented Sales Promotion; and Sales force oriented Sales Promotion				<b>12</b>	
<b>III</b>	Sales Promotion tools including-Premiums, price offs, coupons, sampling, refunds and rebates, contest, games and lotteries, point of purchase; Displays and demonstrations; Conferences use; Trade fairs; Exhibition and fashion shows, Specialties and novelties, and recent prevalent tools -features, strength and limitations.				<b>12</b>	
<b>IV</b>	Pre-testing; implementation; evaluating the result and making necessary modifications				<b>12</b>	
<b>V</b>	Importance of ethics in sales promotion; Unethical practices and its consequences in Sales Promotion; Puffery or misrepresentation				<b>12</b>	
<b>Recommended Readings:</b>						
<ul style="list-style-type: none"> <li>• Kazmi, S.H.H. &amp; Batra, S.K. (2009). Advertising and sales promotion. Excel Books. India</li> <li>• Kotler, P. &amp; Keller, K.L. (2021). A framework for marketing management. (6 th ed.) Pearson</li> <li>• Minahan, S. &amp; Ogden-Barnes, S. (2015). Sales Promotion Decision Making: Concepts, Principles, and Practice. (1 st ed.) United States, Business Expert Press</li> <li>• Mullin, R &amp; Cummins, J. (2010). Sales Promotion: How to Create, Implement and Integrate Campaigns that Really Work. Paperback</li> <li>• Neslin, Scott A., &amp;Blattberg, Robert C. (1990). Sales Promotion: Concepts, Methods and Strategies. United States, Prentice Hall</li> </ul>						
<b>Note-Latest edition of the text books should be used.</b>						
<b>Suggested Continuous Evaluation Methods:</b> In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.						
<b>Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literaturestudy-online.com, epg-pathshala, egyankosh.ac.in</b>						

**DIPLOMA IN COMMERCE**

**Year -2 / Semester- 3**

<b>DISCIPLINE SPECIFIC COURSE(DSC)- BUSINESS MATHEMATICS</b>						
<b>No. of Hours- 60</b>						
<b>CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE</b>						
<b>Course title:</b> <b>Business Mathematics</b>	<b>Credits</b>	<b>Credit distribution of the course</b>			<b>Eligibility criteria</b>	<b>Pre-requisites of the course(if any)</b>
<b>DSC: 3.1</b>	<b>4</b>	<b>Lecture</b>	<b>Tutorial</b>	<b>Practical/Practice</b>	<b>10+2</b>	<b>NIL</b>
		<b>4</b>	<b>0</b>	<b>0</b>		
<b>UNDERGRADUATE DIPLOMA IN COMMERCE</b>						
<b>Course: DSC 3.1</b>			<b>Course Title: Business Mathematics</b>			
<b>Max. Marks: As per Univ. rules</b>			<b>Min. Passing Marks: As per Univ. rules</b>			
<b>Course Outcome:</b>						
<ul style="list-style-type: none"> <li>Analyse how matrices are used as mathematical tools in representing a system of equations.</li> <li>Explain differential calculus to solve simple business problems.</li> <li>Evaluate business problems involving complex linear relationships between decision variables and their determining factors.</li> <li>Explain mathematical formulation and solution of problems related to finance including different methods of interest calculation, future and present value of money.</li> </ul>						
<b>Unit</b>	<b>Topic</b>				<b>No. of Hours</b>	
<b>I</b>	Overview of Matrices. Solution of a system of linear equations (having a unique solution and involving not more than three variables) using matrix inversion method and Cramer's Rule Leontief Input Output Model (Open Model Only).				<b>12</b>	
<b>II</b>	Concepts and rules of differentiation. Concept of Marginal Analysis: Marginal Revenue, Marginal Cost. Concept of Elasticity of demand and supply. Application of Maxima and Minima problems: Revenue, Cost, Profit, Economic Order Quantity				<b>12</b>	
<b>III</b>	Partial Differentiation: Partial derivatives up to second order. Homogeneity of a function and Euler's theorem. Production Function: Returns to factor, Returns to scale. MRTS and Elasticity of Substitution. Integration: Nature of commodities and partial elasticity of demand, Applications of marginal analysis, Consumer Surplus and Producer Surplus.				<b>12</b>	
<b>IV</b>	Rates of interest: nominal, effective and their inter-relationships in different compounding situations. Compounding a sum using different types of rates. Applications relating to Depreciation of assets and average due date. Types of annuities: ordinary, due and deferred - Discrete and continuous. Perpetuity. Determination of future and present values using different types of rates of interest. Applications relating to Capital Expenditure and Leasing.				<b>12</b>	
<b>V</b>	Formulation and Assumptions of LPP, Solution by Simplex Method- maximization and minimization cases. Shadow prices of the resources. Special Cases: Identification of unique and multiple optimal solutions, unbounded solution, infeasibility and degeneracy				<b>12</b>	
<b>Recommended Readings:</b>						
<ul style="list-style-type: none"> <li>Anthony, M.,&amp; Biggs, N. (1996). Mathematics for Economics and Finance. Cambridge: Cambridge University Press.</li> <li>Ayres, F. J. (1963). Theory and Problems of Mathematics of Finance. New York: McGraw Hill Publishing.</li> <li>Budnick,P.(1986).AppliedMathematicsforBusiness,Economics,&amp;SocialSciences. New York: McGraw Hill Publishing.</li> <li>Dowling, E.(2011).Introduction to Mathematical Economics. New York: Mc Graw Hill Publishing Kapoor.</li> </ul>						
<b>Note-Latest edition of the text books should be used.</b>						
<b>Suggested Continuous Evaluation Methods:</b> In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.						
<b>Suggested equivalent online courses:</b> On Swayam, Vidyamitra.inflibnet.ac.in, literaturestudy-online.com, epg-pathshala, egyankosh.ac.in						

**Year -2 / Semester- 3**

<b>DISCIPLINE SPECIFIC COURSE(DSC)- HUMAN RESOURCE MANAGEMENT</b>						
<b>No. of Hours- 60</b>						
<b>CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE</b>						
<b>Course title:</b> <b>Human Resource Management</b>	<b>Credits</b>	<b>Credit distribution of the course</b>			<b>Eligibility criteria</b>	<b>Pre-requisites of the course(if any)</b>
<b>DSC: 3.2</b>	<b>4</b>	<b>Lecture</b>	<b>Tutorial</b>	<b>Practical/Practice</b>	<b>10+2</b>	<b>NIL</b>
		<b>4</b>	<b>0</b>	<b>0</b>		
<b>UNDERGRADUATE DIPLOMA IN COMMERCE</b>						
<b>Course: DSC 3.2</b>				<b>Course Title: Human Resource Management</b>		
<b>Max. Marks: As per Univ. rules</b>				<b>Min. Passing Marks: As per Univ. rules</b>		
<b>Course Outcome:</b>						
<ul style="list-style-type: none"> <li>• Examine the evolution of HRD.</li> <li>• Analyse the role of HRD strategies in organisations.</li> <li>• Apply and evaluate a learning process starting with training needs, analysis, assessment and evaluation process.</li> <li>• Explore the role of training needs of employees.</li> </ul>						
<b>Unit</b>	<b>Topic</b>					<b>No. of Hours</b>
<b>I</b>	Human Resource Development (HRD)- concept, components, evolution, need and significance, difference between human resource management and human resource development, Role of HR manager, HRD culture and climate, contemporary issues in HRD.					<b>10</b>
<b>II</b>	Concept of Strategic HRD, HRD Interventions-Performance Appraisal, Potential Appraisal, Performance Coaching and Feedback, Career Planning, Training, Systems Development, Rewards, Employee Welfare and Work Life balance, Roles of HR Developer, Physical and Financial Resources for HRD, HR Accounting, HRD Audit.					<b>10</b>
<b>III</b>	Learning and HRD, Models and Curriculum, Principles of Learning, Individual and Group Learning, Assessment Centre, Transactional Analysis, Behaviour Modeling and Self-Directed Learning, Evaluating the HRD.					<b>10</b>
<b>IV</b>	Concept and Importance, Assessing Training Needs, Designing and Evaluating Training & Development Programmes, Role, Responsibilities and challenges to Training Managers					<b>10</b>
<b>V</b>	Training within Industry: On the Job & Off the Job Training, Management Development: Lecture Method, Role Play, In-basket Exercise, Simulation, Vestibule Training, Management Games, Case Study, Programmed Instruction, Sensitivity Training, Strategies of Training Program, Review on T&D Programmes in India.					<b>20</b>
<b>Recommended Readings:</b>						
<ul style="list-style-type: none"> <li>• Chabbra, T.N. (2016). Human Resource Management: Concepts and Issues. Dhanpat Rai and Co. Publications.</li> <li>• Durai,P.(2016).Human Resource Management (2nded.).New Delhi: Pearson Education.</li> <li>• Graig, Robert L.and Bittel, Lesterr.(Ed):Training and Development Hand Book, McGraw-Hill, New Delhi .</li> <li>• ILO, Teaching and Training Methods for Management Development Hand Book, McGraw-Hill , New York .</li> <li>• Kapur, Sashi: Human Resource Development and Training in Practice, Beacon Books, New Delhi</li> </ul>						
<b>Note-Latest edition of the text books should be used.</b>						
<b>Suggested Continuous Evaluation Methods:</b> In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.						
<b>Suggested equivalent online courses:</b> On Swayam, Vidyamitra.inflibnet.ac.in, literaturestudy-online.com, epg-pathshala, egyptankosh.ac.in						

**Year -2 / Semester- 3**

**DISCIPLINE SPECIFIC COURSE(DSC)- MICRO ECONOMICS**

**No. of Hours- 60**

**CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE**

Course title: Micro Economics	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisites of the course(if any)
		Lecture	Tutorial	Practical/Practice		
DSC: 3.3	4	4	0	0	10+2	NIL

**UNDERGRADUATE DIPLOMA IN COMMERCE**

**Course: DSC 3.3**

**Course Title: Micro Economics**

**Max. Marks: As per Univ. rules**

**Min. Passing Marks: As per Univ. rules**

**Course Outcome:**

- Examine the nature and scope of business economics.
- Analyze how consumers try to maximize their satisfaction by spending on different goods.
- Evaluate the relationship between inputs used in production and the resulting outputs and costs.

Unit	Topic	No. of Hours
<b>I</b>	Nature and scope of Economics, Demand and Supply: Meaning, law, Individual Vs Market, Movement Vs Shift, Market equilibrium. Elasticity of Demand: Price, income and cross elasticities. Measurement of elasticity of demand: outlay and percentage method. Elasticity of supply: concept and measurement (Percentage method).	<b>12</b>
<b>II</b>	Cardinal Vs Ordinal Utility, Indifference curves: features, budget line, consumers equilibrium, ICC and Engels curve, PCC and derivation of demand curve, Income and substitution effects of price change (normal, inferior and giffen goods), Applications: effect of interest rates on household savings, lump sum subsidy Vs excise subsidy.	<b>12</b>
<b>III</b>	Production function: TP, AP and MP, Law of Variable proportions. Isoquants: properties, optimal combination of resources, expansion path and returns to scale. Cost: Different cost concepts, Derivation of short run and long run cost curves (LAC and LMC), Economies and Diseconomies of scale.	<b>12</b>
<b>IV</b>	Perfect competition: features, equilibrium under short run and long run, derivation of supply curve under short run and long run. Monopoly: features, equilibrium under short run and long run, absence of supply curve, Price discrimination: degrees, conditions and dumping. Monopolistic competition: features, product differentiation and excess capacity and equilibrium. Oligopoly: Collusive and non-collusive: Cournot's model, Kinked demand curve, Cartels (OPEC and CIPEC)	<b>12</b>
<b>V</b>	Rent control, Minimum wages, Individual supply curve of labour, Peak load Pricing, Prisoners' dilemma and Game Theory	<b>12</b>

**Recommended Readings:**

- Baye, M., and Prince J. (2021), Managerial Economics and Business Strategy. McGraw Hill, (3rd ed.).
- Case, K.E., and Fair, R. C. (2017). Principles of Economics, Pearson Education, (12th ed.).
- Chaturvedi D.D, Chaturvedi S. Business Economics Kitab Mahal, Delhi
- Deepashree, (2021) Business Economics, MKM Publisher, New Delhi.

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

**Suggested Continuous Evaluation Methods:** In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.

**Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literaturestudy-online.com, epg-pathshala, egvankosh.ac.in**

## Accounting and Finance

Year -2 / Semester- 3

### DISCIPLINE SPECIFIC ELECTIVES (DSE)- FINANCIAL ACCOUNTING

No. of Hours- 60

#### CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title: Financial Accounting	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisites of the course(if any)
		Lecture	Tutorial	Practical/Practice		
DSE: 3.1	4	4	0	0	10+2	NIL

#### UNDERGRADUATE DIPLOMA IN COMMERCE

Course: DSE 3.1

Course Title: Financial Accounting

Max. Marks: As per Univ. rules

Min. Passing Marks: As per Univ. rules

**Course Outcome:**

- Evaluate the impact of depreciation and inventories on Business Income.
- Prepare the Financial Statements of sole proprietor firms and Not-For-Profit Organisations.
- Prepare the accounts for Inland Branches, Departments and Leases

Unit	Topic	No. of Hours
I	The scope and purpose of financial statements for external reporting. Stakeholders' needs. The main elements of financial reports. The regulatory framework of Financial Accounting.	10
II	Consignment Accounts – Entries in the books of Consignor and Consignee – Joint Venture Accounts – separate books and existing books.	10
III	Branch and Departmental Accounts: Meaning of Branches and Departments – Accounts of various types of branches – Departmental Accounts	10
IV	Royalty Accounts, Hire Purchase and Installment System	10
V	Partnership Accounts: Admission – Retirement – Death of a Partner - Dissolution – Insolvency of a Partner – Piecemeal Distributions	20

**Recommended Readings:**

- Dam, B. B., & Gautam, H. C. (2019). Financial Accounting. Guwahati: Gayatri Publications.
- Goldwin, N., Alderman, W., & Sanyal, D. (2016). Financial Accounting. Boston: Cengage Learning.
- Goyal, B. K., & Tiwari, H. N. (2021). Financial Accounting. (9th Ed.). New Delhi: Taxmann Publication.
- Horngren, C., Sundem, G., Elliott, J., & Philbrick, D. (2013). Introduction to Financial Accounting. (11th Ed.). London: Pearson Education.
- Kumar, A. (2019). Financial Accounting. (2nd Ed.). New Delhi: Singhal Publication.

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

**Suggested Continuous Evaluation Methods:** In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.

**Suggested equivalent online courses:** On Swayam, [Vidyamitra.inflibnet.ac.in](http://Vidyamitra.inflibnet.ac.in), [literaturestudy-online.com](http://literaturestudy-online.com), [epg-pathshala](http://epg-pathshala), [egyankosh.ac.in](http://egyankosh.ac.in)

**Year -2 / Semester- 3**

<b>DISCIPLINE SPECIFIC ELECTIVES (DSE)- COST MANAGEMENT</b>						
<b>No. of Hours- 60</b>						
<b>CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE</b>						
<b>Course title:</b>	<b>Credits</b>	<b>Credit distribution of the course</b>			<b>Eligibility criteria</b>	<b>Pre-requisites of the course(if any)</b>
<b>Cost Management</b>						
<b>DSE: 3.2</b>	<b>4</b>	<b>Lecture</b>	<b>Tutorial</b>	<b>Practical/Practice</b>	<b>10+2</b>	<b>NIL</b>
		<b>4</b>	<b>0</b>	<b>0</b>		
<b>UNDERGRADUATE DIPLOMA IN COMMERCE</b>						
<b>Course: DSE 3.2</b>				<b>Course Title: Cost Management</b>		
<b>Max. Marks: As per Univ. rules</b>				<b>Min. Passing Marks: As per Univ. rules</b>		
<b>Course Outcome:</b>						
<ul style="list-style-type: none"> <li>• Computation of Fixed, Variable, Semi-Fixed and Semi-Variable Cost Concepts CO2. Analyzes The Relationship Between the Cost-Volume and Profit</li> <li>• Understanding of Break-Even Sales Price, Break-Even Sales Volume, The Total Contribution Margin, The Unit Contribution Margin, Margin of Safety, Security Ratio, Profit Margin Concepts</li> <li>• Understanding and computing of Budgeting and Operating Budgets Concepts CO5. Computation of Standard Variation Analysis Through Standard Costs</li> </ul>						
<b>Unit</b>	<b>Topic</b>					<b>No. of Hours</b>
<b>I</b>	Cost Management: Need Significance and Different Areas of Cost Management and Application. Methods of Cost Determination: Service Costing, Uniform costing and Inter Firm Costing, Process Costing (including joint and by-products). Contemporary Costing Concepts: Activity Based Costing with Practical Problems, Target Costing, Life Cycle Costing, Value Chain Analysis.					<b>10</b>
<b>II</b>	Techniques for Cost Control& Decision Making: Marginal Costing, Cost-Volume-Profit Analysis and Decision Making;					<b>10</b>
<b>III</b>	Differential Costing and Absorption Costing.					<b>10</b>
<b>IV</b>	Budgeting and Budgetary Control: Concepts, Objectives, Limitations, Types of various Budgets, Applications and preparation of cash budget, Fixed and Flexible budgets, Zero Base Budgeting.					<b>15</b>
<b>V</b>	Standard Costing, Analysis of Variances					<b>15</b>
<b>Recommended Readings:</b>						
<ul style="list-style-type: none"> <li>• Edward Blocher, David Stoul-Gary Cokins: Cost Management, Mc-Graw Hill</li> <li>• Jawahar Lal: Advance Management Accounting, S. Chand and Company Ltd.</li> <li>• M. Ravi Kishore: Cost Management, Taxman Publications.</li> <li>• N.K. Agarwal: Cost Accounting, Suchita Prakashan Pvt. Ltd.</li> <li>• Horngren, Srikant M. Datar, George Foster: Cost Accounting, Prentice Hall.</li> </ul>						
<b>Note-Latest edition of the text books should be used.</b>						
<b>Suggested Continuous Evaluation Methods:</b> In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.						
<b>Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literaturestudy-online.com, epg-pathshala, egyankosh.ac.in</b>						

**Year -2 / Semester- 3**

<b>GENERAL ELECTIVES- INFLATION ACCOUNTING</b>						
<b>No. of Hours- 60</b>						
<b>CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE</b>						
<b>Course title :</b>	<b>Credits</b>	<b>Credit distribution of the course</b>			<b>Eligibility criteria</b>	<b>Pre-requisites of the course(if any)</b>
<b>Inflation Accounting</b>						
<b>GE: 3.1</b>	<b>4</b>	<b>Lecture</b>	<b>Tutorial</b>	<b>Practical/Practice</b>	<b>10+2</b>	<b>NIL</b>
		<b>4</b>	<b>0</b>	<b>0</b>		
<b>UNDERGRADUATE DIPLOMA IN COMMERCE</b>						
<b>Course: GE 3.1</b>				<b>Course Title: Inflation Accounting</b>		
<b>Max. Marks: As per Univ. rules</b>				<b>Min. Passing Marks: As per Univ. rules</b>		
<b>Course Outcome:</b>						
<ul style="list-style-type: none"> <li>• Explain the need for and limitations of historical cost accounting in the context of inflation.</li> <li>• Describe, compare, and apply different methods of inflation accounting, especially CPP and CCA.</li> <li>• Restate financial statements using appropriate conversion factors for inflation adjustments.</li> <li>• Calculate and interpret monetary gains or losses, and assess effects on asset values, depreciation, and profits.</li> <li>• Understand Human Resource Accounting and its valuation methods.</li> </ul>						
<b>Unit</b>	<b>Topic</b>					<b>No. of Hours</b>
<b>I</b>	Definition and concept of inflation accounting, Limitations of historical cost accounting, Impact of changing price levels on financial statements, Need for inflation accounting					<b>12</b>
<b>II</b>	Objectives and importance of inflation accounting, Features of inflation accounting Methods of accounting for price level changes.					<b>12</b>
<b>III</b>	Current Purchasing Power (CPP) Method, Concept, application, and mechanics of CPP, Restatement of financial statements using price index, Steps to convert historical figures to current values, Calculation of monetary gain or loss, Cost flow assumptions: FIFO vs. LIFO in CPP					<b>12</b>
<b>IV</b>	Basis and process of CCA, Revaluation of assets and liabilities to current cost, Preparation of accounts under CCA., Current cost profit & loss account, Depreciation adjustment, Cost of sale adjustment (COSA), Monetary working capital adjustment (MWCA)					<b>12</b>
<b>V</b>	Human Resource Accounting (HRA): concept, objectives, relevance Methods of human resource valuation: <ul style="list-style-type: none"> <li>➤ Cost-based (historical, replacement, opportunity, standard, total cost)</li> <li>➤ Value-based (un-purchased goodwill, present value of future earnings, rewards valuation, net benefit)</li> </ul> Applications of inflation accounting in practice. Inflation accounting standards at national & international levels (IAS-29, Guidance Notes)					<b>12</b>
<b>Recommended Readings:</b>						
<ul style="list-style-type: none"> <li>• Inflation Accounting by Geoffrey Whittington</li> <li>• Readings in Inflation Accounting edited by P. T. Wanless &amp; David A. R. Forrester</li> <li>• Inflation Accounting (OECD Manual)</li> <li>• Inflation Accounting and Analysis (Harvard Business School)</li> </ul>						
<b>Note-Latest edition of the text books should be used.</b>						
<b>Suggested Continuous Evaluation Methods:</b> In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.						
<b>Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literaturestudy-online.com, epg-pathshala, egyptankosh.ac.in</b>						

**IV SEMESTER**  
**Year -2 / Semester- 4**

DISCIPLINE SPECIFIC COURSE(DSC)- BUSINESS STATISTICS						
No. of Hours- 60						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE						
Course title: Business Statistics	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisites of the course(if any)
<b>DSC: 4.1</b>	<b>4</b>	<b>Lecture</b>	<b>Tutorial</b>	<b>Practical/Practice</b>	<b>10+2</b>	<b>NIL</b>
		<b>4</b>	<b>0</b>	<b>0</b>		
UNDERGRADUATE DIPLOMA IN COMMERCE						
<b>Course: DSC 4.1</b>			<b>Course Title: Business Statistics</b>			
<b>Max. Marks: As per Univ. rules</b>			<b>Min. Passing Marks: As per Univ. rules</b>			
<b>Course Outcome:</b>						
<ul style="list-style-type: none"> <li>Understand and apply statistical concepts and tools used in business decisions</li> <li>Analyze data through measures of central tendency and dispersion</li> <li>Use correlation and regression for relationships between variables</li> <li>Apply time series and index numbers for forecasting and economic analysis</li> <li>Use probability distributions for modelling business uncertainties</li> </ul>						
Unit	Topic				No. of Hours	
<b>I</b>	<b>Introduction of Statistics</b> Concept, definitions, scope, and functions. Collection and classification of data. Tabulation and graphical representation (histogram, pie chart, frequency polygon)				<b>12</b>	
<b>II</b>	<b>Measures of Central Tendency and Dispersion</b> Mean, median, mode, and their applications. Range, quartile deviation, mean deviation, standard deviation, and coefficient of variation. Properties and comparative study of dispersion measures				<b>12</b>	
<b>III</b>	<b>Correlation and Regression Analysis</b> Types of correlation (positive, negative, partial, multiple). Karl Pearson's correlation coefficient and Spearman's rank correlation. Regression analysis and least-square method. Relationship between correlation and regression coefficients.				<b>12</b>	
<b>IV</b>	<b>Time Series Analysis and Index Numbers</b> Components of time series: trend, seasonality, cyclic variations. Methods of trend analysis: moving averages, least squares. Construction and utility of index numbers. Price, quantity, and value index numbers				<b>12</b>	
<b>V</b>	<b>Probability and Probability Distributions</b> Basic probability concepts and laws (addition, multiplication, conditional probability). Binomial, Poisson, and normal distributions (properties and applications)				<b>12</b>	
<b>Recommended Readings:</b>						
<ul style="list-style-type: none"> <li>S.C. Gupta, Business Statistics, Sultan Chand &amp; Sons</li> <li>Richard I. Levin &amp; David S. Rubin, Statistics for Management, Pearson</li> <li>J.K. Sharma, Business Statistics, Pearson</li> <li>D.N. Elhance, Fundamentals of Statistics, Kitab Mahal</li> </ul>						
<b>Note-Latest edition of the text books should be used.</b>						
<b>Suggested Continuous Evaluation Methods:</b> In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.						
<b>Suggested equivalent online courses:</b> On Swayam, <a href="http://Vidyamitra.inflibnet.ac.in">Vidyamitra.inflibnet.ac.in</a> , <a href="http://literaturestudy-online.com">literaturestudy-online.com</a> , <a href="http://epg-pathshala.egyankosh.ac.in">epg-pathshala.egyankosh.ac.in</a>						

**Year -2 / Semester- 4**

<b>DISCIPLINE SPECIFIC COURSE(DSC)- MANAGEMENT ACCOUNTING</b>						
<b>No. of Hours- 60</b>						
<b>CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE</b>						
<b>Course title: Management Accounting</b>	<b>Credits</b>	<b>Credit distribution of the course</b>			<b>Eligibility criteria</b>	<b>Pre-requisites of the course(if any)</b>
<b>DSC: 4.2</b>	<b>4</b>	<b>Lecture</b>	<b>Tutorial</b>	<b>Practical/Practice</b>	<b>10+2</b>	<b>NIL</b>
		<b>4</b>	<b>0</b>	<b>0</b>		
<b>UNDERGRADUATE DIPLOMA IN COMMERCE</b>						
<b>Course: DSC 4.2</b>				<b>Course Title: Management Accounting</b>		
<b>Max. Marks: As per Univ. rules</b>				<b>Min. Passing Marks: As per Univ. rules</b>		
<b>Course Outcome:</b>						
<ul style="list-style-type: none"> <li>• Understand management accounting tools and techniques for decision-making</li> <li>• Analyze financial statements for managerial insights</li> <li>• Prepare and use budgets for planning and control</li> <li>• Apply marginal costing for short-term decisions</li> <li>• Use standard costing and variance analysis to improve performance</li> </ul>						
<b>Unit</b>	<b>Topic</b>					<b>No. of Hours</b>
<b>I</b>	<b>Introduction to Management Accounting</b> Meaning, nature, scope, and objectives. Difference between financial, cost, and management accounting. Role of management accountant					<b>10</b>
<b>II</b>	<b>Financial Statement Analysis</b> Comparative and common size statements. Ratio analysis: liquidity, profitability, solvency, and efficiency ratios. Trend analysis and interpretation					<b>10</b>
<b>III</b>	<b>Budgeting and Budgetary Control</b> Types of budgets and budgeting process. Flexible budgets and zero-based budgeting. Performance evaluation through budgetary control					<b>10</b>
<b>IV</b>	<b>Marginal Costing and Break-Even Analysis</b> Concepts of marginal cost, contribution, and P/V ratio. Break-even analysis and cost-volume-profit relationships. Decision making using marginal costing					<b>10</b>
<b>V</b>	<b>Standard Costing and Variance Analysis</b> Concept of standard costing and its advantages. Material, labor, and overhead variances. Analysis and interpretation of variances for control					<b>20</b>
<b>Recommended Readings:</b>						
<ul style="list-style-type: none"> <li>• M.Y. Khan &amp; P.K. Jain, Management Accounting</li> <li>• I.M. Pandey, Management Accounting</li> <li>• S.N. Maheshwari, Management Accounting</li> <li>• Anthony &amp; Govindarajan, Management Control Systems</li> </ul>						
<b>Note-Latest edition of the text books should be used.</b>						
<b>Suggested Continuous Evaluation Methods:</b> In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.						
<b>Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literaturestudy-online.com, epg-pathshala, egyankosh.ac.in</b>						

**Year -2 / Semester- 4**

<b>DISCIPLINE SPECIFIC COURSE(DSC)- PRINCIPLES OF MARKETING</b>						
<b>No. of Hours- 60</b>						
<b>CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE</b>						
<b>Course title: Principles of Marketing</b>	<b>Credits</b>	<b>Credit distribution of the course</b>			<b>Eligibility criteria</b>	<b>Pre-requisites of the course(if any)</b>
<b>DSC: 4.3</b>	<b>4</b>	<b>Lecture</b>	<b>Tutorial</b>	<b>Practical/Practice</b>	<b>10+2</b>	<b>NIL</b>
		<b>4</b>	<b>0</b>	<b>0</b>		
<b>UNDERGRADUATE DIPLOMA IN COMMERCE</b>						
<b>Course: DSC 4.3</b>			<b>Course Title: Principles of Marketing</b>			
<b>Max. Marks: As per Univ. rules</b>			<b>Min. Passing Marks: As per Univ. rules</b>			
<b>Course Outcome:</b>						
<ul style="list-style-type: none"> <li>• Understand marketing fundamentals and environment</li> <li>• Analyze consumer buying behavior and market segmentation</li> <li>• Make product and pricing decisions effectively</li> <li>• Manage distribution channels and promotional strategies</li> <li>• Apply marketing research and stay updated with modern trends</li> </ul>						
<b>Unit</b>	<b>Topic</b>				<b>No. of Hours</b>	
<b>I</b>	<b>Introduction to Marketing</b> Meaning, nature, and scope of marketing. Marketing concepts and orientations. Marketing mix and environment				<b>12</b>	
<b>II</b>	<b>Consumer Behavior</b> Factors influencing consumer behavior. Buying decision process. Market segmentation, targeting, and positioning				<b>12</b>	
<b>III</b>	<b>Product and Pricing Decisions</b> Product classification and levels. Product life cycle and strategies. Pricing objectives and methods. Price determination and adjustments				<b>12</b>	
<b>IV</b>	<b>Distribution and Promotion</b> Channels of distribution and logistics. Retailing, wholesaling, and physical distribution. Promotion mix: advertising, sales promotion, personal selling, and public relations				<b>12</b>	
<b>V</b>	<b>Marketing Research and Contemporary Trends</b> Importance and process of marketing research. Marketing information system (MIS). Digital marketing and social media marketing. Consumer protection and ethics in marketing				<b>12</b>	
<b>Recommended Readings:</b>						
<ul style="list-style-type: none"> <li>• Philip Kotler, Principles of Marketing</li> <li>• R.S. N. Pillai &amp; Bagavathi, Modern Marketing</li> <li>• C.B. Mamoria &amp; J.R. Agarwal, Marketing Management</li> <li>• K. Khandelwal, Marketing Management</li> </ul>						
<b>Note-Latest edition of the text books should be used.</b>						
<b>Suggested Continuous Evaluation Methods:</b> In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.						
<b>Suggested equivalent online courses:</b> On Swayam, Vidyamitra.inflibnet.ac.in, literaturestudy-online.com, epg-pathshala, egyptankosh.ac.in						

**Accounting and Finance**

**Year -2 / Semester- 4**

**DISCIPLINE SPECIFIC ELECTIVES (DSE)- ADVANCED COST ACCOUNTING**

**No. of Hours- 60**

**CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE**

Course title: Advanced Cost Accounting	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisites of the course(if any)
		Lecture	Tutorial	Practical/Practice		
DSE: 4.1	4	4	0	0	10+2	NIL

**UNDERGRADUATE DIPLOMA IN COMMERCE**

**Course: DSE 4.1**

**Course Title: Advanced Cost Accounting**

**Max. Marks: As per Univ. rules**

**Min. Passing Marks: As per Univ. rules**

**Course Outcome:**

- Understand and apply advanced cost accounting techniques such as process costing and marginal costing
- Develop and implement effective budgeting and standard costing systems
- Analyze variances and use them for cost control and decision-making
- Reconcile cost accounting data with financial accounting data
- Handle joint products/byproducts, equivalent production, and interprocess profits

Unit	Topic	No. of Hours
<b>I</b>	Process Costing. Features of process costing. Normal loss, abnormal loss, abnormal gain. Inter process profit. Equivalent production. Valuation of work in progress. Joint products and by-products.	<b>10</b>
<b>II</b>	Job costing: features, procedure, and job cost sheet preparation. Batch costing: significance, batch cost sheet, and cost control. Differences between job and batch costing. Contract costing: accounting for incomplete contracts, profit recognition on incomplete contracts. Process costing vs job costing—distinctions and applications	<b>10</b>
<b>III</b>	Cost ledger and integral accounting system. Construction and preparation of cost sheets. Cost control account and ledger reconciliations. Reconciliation of cost and financial accounts: causes for differences, preparation of reconciliation statements. Cost audit: objectives, benefits, and regulatory requirements	<b>10</b>
<b>IV</b>	Meaning, objectives, and advantages of standard costing. Setting standards for materials, labor, and overheads. Types of variances: material price and usage variance, labor rate and efficiency variance, variable and fixed overhead variances. Sales variances and analysis of causes. Investigation and rectification of adverse variances	<b>10</b>
<b>V</b>	<b>Advanced Topics in Cost Accounting</b> Integrated and non-integrated cost accounting systems. Process losses: treatment of problem cases. Activity-Based Costing (ABC): concept, advantages, and application. Just-In-Time (JIT) Costing overview. Relevant costing: concept and role in decision making. Cost control and cost reduction techniques. Practical case studies and problem-solving exercises	<b>20</b>

**Recommended Readings:**

- M.L. Agarwal, Advanced Cost Accounting, Sahitya Bhawan
- S.N. Maheswari & Mittal, Advanced Cost Accounting
- M.N. Arora, Cost and Management Accounting
- S.P. Iyengar, Advanced Cost Accounting
- Saxena & Vashist, Advanced Cost Accounting

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

**Suggested Continuous Evaluation Methods:** In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.

**Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literaturestudy-online.com, epg-pathshala, egyptankosh.ac.in**

**Year -2 / Semester- 4**

<b>DISCIPLINE SPECIFIC ELECTIVES (DSE)- ADVANCED CORPORATE ACCOUNTING</b>						
<b>No. of Hours- 60</b>						
<b>CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE</b>						
<b>Course title: Advanced Corporate Accounting</b>	<b>Credits</b>	<b>Credit distribution of the course</b>			<b>Eligibility criteria</b>	<b>Pre-requisites of the course(if any)</b>
<b>DSE: 4.2</b>	<b>4</b>	<b>Lecture</b>	<b>Tutorial</b>	<b>Practical/Practice</b>	<b>10+2</b>	<b>NIL</b>
		<b>4</b>	<b>0</b>	<b>0</b>		
<b>UNDERGRADUATE DIPLOMA IN COMMERCE</b>						
<b>Course: DSE 4.2</b>				<b>Course Title: Advanced Corporate Accounting</b>		
<b>Max. Marks: As per Univ. rules</b>				<b>Min. Passing Marks: As per Univ. rules</b>		
<b>Course Outcome:</b>						
<ul style="list-style-type: none"> <li>• Prepare advanced company financial statements with applicable adjustments</li> <li>• Understand and apply accounting standards related to amalgamation and reconstruction</li> <li>• Value goodwill and shares for various business scenarios</li> <li>• Manage company liquidation accounting processes</li> </ul>						
<b>Unit</b>	<b>Topic</b>					<b>No. of Hours</b>
<b>I</b>	<b>Preparation of Financial Statements</b> Company final accounts as per Companies Act. Adjustments for managerial remuneration, dividends, and taxes					<b>10</b>
<b>II</b>	<b>Accounting for Amalgamation, Absorption, and Reconstruction</b> Accounting treatment under AS-14. Methods of accounting for amalgamation: pooling of interests and purchase method.					<b>10</b>
<b>III</b>	<b>Valuation of Goodwill and Shares</b> Methods of valuation of goodwill. Methods of valuation of shares. Accounting entries for share buyback and redemption					<b>10</b>
<b>IV</b>	<b>Liquidation of Companies</b> Types and procedures of winding up. Preparation of statement of affairs and liquidator's final statement. Accounting for assets realization and liabilities settlement					<b>15</b>
<b>V</b>	<b>Holding Companies and Consolidated Financial Statements</b> Preparation of consolidated balance sheet. Treatment of minority interest and intercompany transactions. Equity and cost method of accounting for investments					<b>15</b>
<b>Recommended Readings:</b>						
<ul style="list-style-type: none"> <li>• S.N. Maheshwari, Corporate Accounting</li> <li>• R.L. Gupta &amp; Radhaswamy, Corporate Accounting</li> <li>• T.S. Grewal, Corporate Accounting</li> <li>• M.C. Shukla, Advanced Accountancy</li> <li>• Shukla &amp; Grewal, Advanced Corporate Accounting</li> </ul>						
<b>Note-Latest edition of the text books should be used.</b>						
<b>Suggested Continuous Evaluation Methods:</b> In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.						
<b>Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literaturestudy-online.com, epg-pathshala, egyankosh.ac.in</b>						

**Year -2 / Semester- 4**

<b>GENERAL ELCTIVES- FORENSIC ACCOUNTING</b>						
<b>No. of Hours- 60</b>						
<b>CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE</b>						
<b>Course title:</b> <b>4.1</b>	<b>Credits</b>	<b>Credit distribution of the course</b>			<b>Eligibility criteria</b>	<b>Pre-requisites of the course(if any)</b>
<b>GE:</b> <b>Forensic Accounting</b>	<b>4</b>	<b>Lecture</b>	<b>Tutorial</b>	<b>Practical/Practice</b>	<b>10+2</b>	<b>NIL</b>
		<b>4</b>	<b>0</b>	<b>0</b>		
<b>UNDERGRADUATE DIPLOMA IN COMMERCE</b>						
<b>Course: GE 4.1</b>			<b>Course Title: Forensic Accounting</b>			
<b>Max. Marks: As per Univ. rules</b>			<b>Min. Passing Marks: As per Univ. rules</b>			
<b>Course Outcome:</b>						
<ul style="list-style-type: none"> <li>• Understand the role and scope of forensic accounting and fraud examination</li> <li>• Identify and investigate various types of financial frauds and irregularities</li> <li>• Apply forensic tools and digital techniques for fraud detection</li> <li>• Comprehend legal implications and courtroom assistance in forensic cases</li> <li>• Analyze real-world cases of financial crime and propose preventative actions</li> </ul>						
<b>Unit</b>	<b>Topic</b>				<b>No. of Hours</b>	
<b>I</b>	Overview of financial crimes and fraud. Principles and objectives of forensic accounting. Advantages and limitations. Role of forensic accountants and fraud examiners				<b>12</b>	
<b>II</b>	Nature and classification of fraud. Fraud detection and investigation techniques. Methods of concealing fraud and conversion. Reporting and communication of fraud findings				<b>12</b>	
<b>III</b>	Revenue and inventory fraud. Asset and liability misstatements. Investment disclosure fraud. Role of technology and digital forensics in fraud detection				<b>12</b>	
<b>IV</b>	Legal follow-up in fraud cases. Role as expert witness and courtroom procedure. Cyber laws and anti-money laundering measures. Insurance fraud and consumer protection				<b>12</b>	
<b>V</b>	Fraud in e-commerce and online transactions. Identity theft and investment scams. Bankruptcy and tax fraud. Forensic accounting in insurance claims and dispute resolution				<b>12</b>	
<b>Recommended Readings:</b>						
<ul style="list-style-type: none"> <li>• Joseph T. Wells, Principles of Fraud Examination</li> <li>• B. Pacholok &amp; S. T. Paulus, Fighting Fraud Handbook</li> <li>• Hopwood, Leiner &amp; Young, Forensic Accounting and Fraud Examination</li> <li>• CA Ravi Taori, Forensic Accounting</li> </ul>						
<b>Note-Latest edition of the text books should be used.</b>						
<b>Suggested Continuous Evaluation Methods:</b> In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.						
<b>Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literaturestudy-online.com, epg-pathshala, egyankosh.ac.in</b>						

**DEGREE IN COMMERCE**  
**Year -3 / Semester- V**

<b>DISCIPLINE SPECIFIC COURSE(DSC)- INCOME TAX</b>						
<b>No. of Hours- 60</b>						
<b>CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE</b>						
<b>Course title: Income Tax</b>	<b>Credits</b>	<b>Credit distribution of the course</b>			<b>Eligibility criteria</b>	<b>Pre-requisites of the course(if any)</b>
<b>DSC: 5.1</b>	<b>4</b>	<b>Lecture</b>	<b>Tutorial</b>	<b>Practical/Practice</b>	<b>10+2</b>	<b>NIL</b>
		<b>4</b>	<b>0</b>	<b>0</b>		
<b>UNDERGRADUATE DEGREE IN B.COM(H)</b>						
<b>Course: DSC 5.1</b>				<b>Course Title: Income Tax</b>		
<b>Max. Marks: As per Univ. rules</b>				<b>Min. Passing Marks: As per Univ. rules</b>		
<b>Course Outcomes:</b> After completion of the course, learners will be able to:						
<ul style="list-style-type: none"> <li>• Analyze the basic concepts of income tax and determine the residential status of different persons.</li> <li>• Ability to understand the concept of taxation.</li> <li>• Ability to understand the terminologies associated taxation in India.</li> </ul>						
<b>Unit</b>	<b>Topic</b>					<b>No. of Hours</b>
<b>I</b>	<b>Introduction to Income Tax</b> Meaning, scope, and objectives of income tax. Basic concepts: Assessee, Person, Previous Year, Assessment Year, Income, Gross Total Income, Total Income. Residential status and incidence of tax. Exempted incomes under the Act					<b>12</b>
<b>II</b>	<b>Heads of Income</b> Salary: Definition, computation, allowances, perquisites, retirement benefits. Income from House Property: Basis of charge, annual value, deductions, computation. Profits and Gains of Business or Profession: Method of accounting, admissible and inadmissible expenses, depreciation. Capital Gains: Types, computation, exemptions. Income from Other Sources: Basis of charge, deductions					<b>12</b>
<b>III</b>	<b>Clubbing, Aggregation and Set-off of Losses</b> Clubbing of income: Applicability and computation. Aggregation of income and deduction from gross total income. Set-off and carry forward of losses					<b>12</b>
<b>IV</b>	<b>Deductions, Tax Calculation, and Filing</b> Deductions under Chapter VI-A (Sections 80C to 80U). Computation of tax liability for individuals. Advance tax, tax deducted at source (TDS), self-assessment tax. Procedure for filing income tax returns. Penalties and prosecutions					<b>12</b>
<b>V</b>	<b>Assessment and Administration</b> Assessment procedure: Types and process. Income tax authorities: Powers and responsibilities. Appeals and revisions. E-filing, online tax payment, recent amendments and updates					<b>12</b>
<b>Recommended Readings:</b>						
<ul style="list-style-type: none"> <li>• Singhanian, Vinod K. and Singhanian, Monica. Students' Guide to Income Tax, University Edition. Taxmann Publications Pvt. Ltd., New Delhi.</li> <li>• Ahuja, Girishand Gupta, Ravi. Simplified Approach to Income Tax. Flair Publications Pvt. Ltd. Delhi.</li> <li>• Bandopadhyaya (2019).Taxation I,II. Oxford University Press.</li> <li>• Mittal, Naveen. Concept Building Approach to Income Tax Law &amp; Practice. Cengage Learning India Pvt. Ltd., Delhi.</li> </ul>						
<b>Note-Latest edition of the text books should be used.</b>						
<b>Suggested Continuous Evaluation Methods:</b> In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.						
<b>Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literaturestudy-online.com, epg-pathshala, egyankosh.ac.in</b>						

**Year -3 / Semester- V**

<b>DISCIPLINE SPECIFIC COURSE(DSC)- INTERNATIONAL BUSINESS</b>						
<b>No. of Hours- 60</b>						
<b>CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE</b>						
<b>Course title:</b>	<b>Credits</b>	<b>Credit distribution of the course</b>			<b>Eligibility criteria</b>	<b>Pre-requisites of the course(if any)</b>
<b>International Business</b>						
<b>DSC: 5.2</b>	<b>4</b>	<b>Lecture</b>	<b>Tutorial</b>	<b>Practical/Practice</b>	<b>10+2</b>	<b>NIL</b>
		<b>4</b>	<b>0</b>	<b>0</b>		
<b>UNDERGRADUATE DEGREE IN B.COM(H)</b>						
<b>Course: DSC 5.2</b>				<b>Course Title: International Business</b>		
<b>Max. Marks: As per Univ. rules</b>				<b>Min. Passing Marks: As per Univ. rules</b>		
<b>Course Outcomes:</b> After completion of the course, learners will be able to:						
<ul style="list-style-type: none"> <li>Analyse the process of globalization and its impact on growth of international business.</li> <li>Evaluate the changing dynamics of the diverse international business environment.</li> <li>Analyse the theoretical dimensions of international trade as well as intervention measures adopted.</li> <li>Analyse the significance of different forms of regional economic integration and the role played by various international economic organisations.</li> <li>Summarize the concept and components of the Balance of Payments statement.</li> <li>Evaluate the forms of foreign direct investment and analyse benefits and costs of FDI.</li> </ul>						
<b>Unit</b>	<b>Topic</b>					<b>No. of Hours</b>
<b>I</b>	<b>Introduction to International Business</b> Globalization - concept, significance and impact on international business; international business contrasted with domestic business; complexities of international business; internationalization stages and orientations; modes of entry into international businesses.					<b>12</b>
<b>II</b>	<b>International Business Environment</b> Role of political and legal systems in international business; cultural environment of international business (including Hofstede 's dimensions of culture); implications of economic environment for international business.					<b>12</b>
<b>III</b>	<b>International Trade and BOP</b> Theories of international trade – Theory of Absolute Advantage theory, Theory of Comparative Advantage, Factory Proportions theory and Leontief paradox, Product Life Cycle theory, Theory of National Competitive Advantage; Instruments of trade control. Balance of payments (BOP) statement and its components.					<b>12</b>
<b>IV</b>	<b>Regional Economic Integration and International Economic Organisations</b> Forms of regional economic integration; Integration efforts amongst countries in Europe, North America and Asia: EU, USMCA, SAARC and ASEAN; Cost and benefits of regional economic integration. International Economic Organisations: WTO- functions, structure and scope; World Bank and IMF.					<b>12</b>
<b>V</b>	<b>International finance and contemporary issues in IB</b> Types of FDI - Greenfield investment, Mergers & Acquisition, strategic alliances; benefits and drawbacks of FDI. Overview of exchange rate systems. Contemporary issues in international business: Outsourcing and its potential for India; international business and sustainable development.					<b>12</b>
<b>Recommended Readings:</b>						
<ul style="list-style-type: none"> <li>Bennett, R. International Business, Delhi: Pearson</li> <li>Cavusgil, S. T., Knight, G. &amp; Riesenberger. International Business: Strategy, Management and the New Realities. Pearson India.</li> <li>Charles, W L Hill &amp; Jain, A. K. International Business, New Delhi: Tata Mc Graw Hill.</li> <li>Cherunilam, F. International Business: Text and Cases, 6th ed. PHI learning</li> <li>Griffin, R. W &amp; Pustay, M. W. International Business – A Managerial Perspective. Prentice Hall.</li> </ul>						
<b>Note-Latest edition of the text books should be used.</b>						
<b>Suggested Continuous Evaluation Methods:</b> In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.						
<b>Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literaturestudy-online.com, epg-pathshala, egyptankosh.ac.in</b>						

**Year -3 / Semester- V**

<b>DISCIPLINE SPECIFIC COURSE(DSC)- BUSINESS GROWTH AND DEVELOPMENT POLICY</b>						
<b>No. of Hours- 60</b>						
<b>CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE</b>						
<b>Course title:</b> <b>Business Growth and Development Policy</b>	<b>Credits</b>	<b>Credit distribution of the course</b>			<b>Eligibility criteria</b>	<b>Pre-requisites of the course(if any)</b>
<b>DSC: 5.3</b>	<b>4</b>	<b>Lecture</b>	<b>Tutorial</b>	<b>Practical/Practice</b>	<b>10+2</b>	<b>NIL</b>
		<b>4</b>	<b>0</b>	<b>0</b>		
<b>UNDERGRADUATE DEGREE IN B.COM(H)</b>						
<b>Course: DSC 5.3</b>				<b>Course Title: Business Growth and Development Policy</b>		
<b>Max. Marks: As per Univ. rules</b>				<b>Min. Passing Marks: As per Univ. rules</b>		
<b>Course Outcome:</b>						
<ul style="list-style-type: none"> <li>Describe the nature and scope of macro-Economics, Income, Expenditure and their components and determinants.</li> <li>Analyze fiscal and monetary policy implications through his-LM framework in short run and long run.</li> <li>Compare the different theories of demand for money, supply of money approach and working of money multiplier.</li> <li>Analyze causes and effects of different types of inflation and trade-off between inflation and unemployment.</li> </ul>						
<b>Unit</b>	<b>Topic</b>					<b>No. of Hours</b>
<b>I</b>	Introduction – Concepts and variables of macroeconomics, Income, Expenditure and the circular flow (three sector economy), Components of expenditure. Consumption, Saving and investment and S-I approach, Multiplier (three sector) and numerical.					<b>12</b>
<b>II</b>	Meaning, Objectives and instruments of fiscal and monetary policy, AD-AS approach- Determination of aggregate demand, Shifts in aggregate demand, Aggregate supply in the short-run and long-run, Aggregate demand- Aggregate supply analysis. Economy in the short run- IS–LM framework and numerical.					<b>12</b>
<b>III</b>	Demand for money- Quantity Theory of Money (Fisher’s Transactions approach), Keynesian theory of demand for money, Baumol-Tobin Transaction approach, Tobin’s Portfolio Balance approach. Supply of money- Measures of money supply by RBI, Money multiplier.					<b>12</b>
<b>IV</b>	Inflation-Causes and effects, Demand pull and cost push inflation. Measures to control inflation. Social costs of inflation. Unemployment – Natural rate of unemployment, Frictional and wait unemployment. Phillips curve, Trade-off between inflation and unemployment, Sacrifice ratio.					<b>12</b>
<b>V</b>	Flows of goods and capital, Saving and investment in a small and a large open economy, Exchange rates- Fixed and flexible, Mundell– Fleming model.					<b>12</b>
<b>Recommended Readings:</b>						
<ul style="list-style-type: none"> <li>Blanchard, O., (2021), Macroeconomics-Globaledition, Pearsoneducation, (8<sup>th</sup>ed.)</li> <li>Branson,W.H., (2005), Macroeconomic Theory and Policy, East West Book Pvt. Ltd. (3<sup>rd</sup> ed.)</li> <li>Chaturvedi,D. D..Macro Economics. Kitab Mahal, Delhi</li> <li>Deepashree and Aggarwal,V., (2021), Macro Economics, Scholar, Tech Press, New Delhi.</li> <li>Dornbusch,R., StanleyF.,&amp; StartzR.,(2018), Macroeconomics, McGraw Hill Education (13<sup>th</sup> ed.)</li> <li>Gupta,G.S.(2017), Macroeconomics: Theory and Applications, McGraw Hill Education (4<sup>th</sup> ed.)</li> <li>Mankiw,N.G.,(2021), Principles of Economics, Cengage Learning, Inc. (9<sup>th</sup>ed.)</li> <li>Samuelson P., A.,Wiliam D. Nordhaus &amp; Chaudhary S. (2021), Macroeconomics, McGraw Hill Education (20<sup>th</sup> ed.)</li> </ul>						
<b>Note-Latest edition of the text books should be used.</b>						
<b>Suggested Continuous Evaluation Methods:</b> In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.						
<b>Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literaturestudy-online.com, epg-pathshala, egvankosh.ac.in</b>						

## Accounting and Finance

Year 3 - / Semester- V

### DISCIPLINE SPECIFIC ELECTIVE(DSE): SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

No. of Hours- 60

#### CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title :	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisites of the course(if any)
Security Analysis and Portfolio Management						
DSE: 5.1	4	Lecture	Tutorial	Practical/Practice	10+2	NIL
		4	0	0		

#### UNDERGRADUATE DEGREE IN B.COM (Hons)

Course: DSE 5.1 Course Title: Security Analysis and Portfolio Management

Max. Marks: As per Univ. rules Min. Passing Marks: As per Univ. rules

#### Course Outcome:

- Describe the nature and scope of investment & valuation of securities
- Analyze risk and return.
- In-depth study of stock market and its analysis
- Compare the different theories of Portfolio management

Unit	Topic	No. of Hours
I	Investment: Concept Nature and Process, Return and Risk, Valuation of Securities: The Value Price Relationship, Valuation of Fixed Income Securities, Valuation of Equity Shares, Objectives of Security Analysis.	12
II	Operations of Indian Stock Market: Organization, Regulation and Functioning, Market Indices and Return, Investment Alternatives-Government Securities, Non- Security form of Investment, Investment Instruments of Money- Market.	12
III	Stock Market Analysis: Fundamental Analysis, Economy, Industry and Company Level Analysis, Technical Analysis, Efficient Market Theory, Recent Developments in the Indian Stock Market.	12
IV	Introduction to Portfolio Management, an optimum Portfolio Selection Problem, Markowitz Portfolio Theory, The Mean-variance Criterion (MVC)-The Nature of Investment Risk, MVC and Portfolio selection, Portfolios of two risky Securities, The Efficient Frontier, Tracing the Effacing Frontier, The Relationship between the Unleveraged and Leveraged Portfolio, Sharpe- Single Index Model, Application of Market Model in Portfolio Construction, Capital Asset Pricing Model	12
V	Investment Training and Portfolio Revision, Institutional and Managed Portfolio-Performance Evaluation of Managed Portfolios, Investment Companies, Mutual Funds, International Diversification.	12

#### Recommended Readings:

- Gitman and Joehnk, Fundamentals of Investing, Pearson.
- Madura, Jeff, Personal Finance, Pearson.
- Chandra, Prasanna, Investment Analysis and Portfolio Management, Tata McGraw Hill.
- Bodie, Alex, Marcus and Mohanty, Investments, McGraw Hill Publishing Co.
- Hirt and Block, Fundamentals of Investment Management, McGraw Hill Publishing Co.
- Pandiyani, Punithavathy, Security Analysis and Portfolio Management, Vikas Publications

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

**Suggested Continuous Evaluation Methods:** In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.

**Suggested equivalent online courses:** On Swayam, [Vidyamitra.inflibnet.ac.in](http://Vidyamitra.inflibnet.ac.in), [literaturestudy-online.com](http://literaturestudy-online.com), [epg-pathshala](http://epg-pathshala), [egyankosh.ac.in](http://egyankosh.ac.in)

**Year -3 / Semester-V**

<b>DISCIPLINE SPECIFIC ELCTIVE (DSE)-ACCOUNTING FOR MANAGERIAL DECISIONS</b>						
<b>No. of Hours- 60</b>						
<b>CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE</b>						
<b>Course title:</b> <b>Accounting for Managerial Decisions</b>	<b>Credits</b>	<b>Credit distribution of the course</b>			<b>Eligibility criteria</b>	<b>Pre-requisites of the course(if any)</b>
<b>DSE: 5.2</b>	<b>4</b>	<b>Lecture</b>	<b>Tutorial</b>	<b>Practical/Practice</b>	<b>10+2</b>	<b>NIL</b>
		<b>4</b>	<b>0</b>	<b>0</b>		
<b>UNDERGRADUATE DEGREE IN B.COM(H)</b>						
<b>Course: DSE 5.2</b>				<b>Course Title: Accounting for Managerial Decisions</b>		
<b>Max. Marks: As per Univ. rules</b>				<b>Min. Passing Marks: As per Univ. rules</b>		
<b>Course Outcome:</b> After completion of the course, learners will be able to:						
<ul style="list-style-type: none"> <li>• Examine the fundamentals of accounting and its branches.</li> <li>• Apply financial statements and their uses in managerial decision making.</li> <li>• Evaluate the budgetary control system as a tool of managerial planning and control.</li> <li>• Evaluate the concept of cost-volume-profit analysis for use in short-term decision making.</li> <li>• Relate the concept of relevant cost and make decisions related to different business situations using marginal costing and differential costing techniques.</li> </ul>						
<b>Unit</b>	<b>Topic</b>					<b>No. of Hours</b>
<b>I</b>	An Overview of Accounting: meaning, scope, objectives, accounting as part of information system, branches of accounting. Financial accounting process, accounting concepts, accounting standards. Basic cost concepts, cost classification, cost sheet, an overview of various types of costing methods.					<b>12</b>
<b>II</b>	<b>Financial Statements and their Analysis</b> Understanding of financial statements. Interpretation of financial statements with the help of ratio analysis (liquidity ratios, profitability ratios, turnover ratios and solvency ratios) and cash flow analysis.					<b>12</b>
<b>III</b>	<b>Budgetary Control System</b> Concept of budget, budgeting and budgetary control; objectives, merits and limitations; Functional Budgets; Fixed and Flexible budgeting.					<b>12</b>
<b>IV</b>	<b>Cost Volume Profit Analysis</b> Concept of marginal cost and marginal costing, marginal costing equation and contribution margin, Cost-volume-profit analysis; Break-even Analysis, Profit-volume ratio, break-even point, angle of incidence, margin of safety, key factor.					<b>12</b>
<b>V</b>	<b>Decision Making under Specific Situations</b> Steps in decision making process. Concept of relevant costs. Solving various short - term decision making problems using marginal costing and differential costing techniques–Profitable product mix, Acceptance or rejection of special/export offers, Make or buy, Addition or elimination of a product line, and pricing decisions.					<b>12</b>
<b>Recommended Readings:</b>						
<ul style="list-style-type: none"> <li>• Arora, M.N. Management Accounting. Himalaya Publishing House, New Delhi</li> <li>• Bhattacharyya, A.K. Essentials of Financial Accounting, 6<sup>th</sup> ed. PHI learning</li> <li>• Goel,Rajiv Kumar&amp; Goel Ishaan. Concept Building Approach to Management Accounting for B. Com Cengage</li> <li>• Goel,Rajiv Kumar &amp; Goel Ishaan. Concept Building Approach to Cost Accounting for B. Com (Hons)/B.Com., Cengage</li> <li>• Goyal, B. Kand Tiwari, H.N. Financial Accounting. Taxmann, New Delhi</li> <li>• Kishore, Ravi. M. Financial Management. Taxmann, New Delhi</li> </ul>						
<b>Note-Latest edition of the text books should be used.</b>						
<b>Suggested Continuous Evaluation Methods:</b> In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.						
<b>Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literaturestudy-online.com, epg-pathshala, egyankosh.ac.in</b>						

**Year -3 / Semester-V**

<b>GENERAL ELECTIVE: PROJECT PLANNING AND CONTROL</b>						
<b>No. of Hours- 60</b>						
<b>CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE</b>						
<b>Course title</b>	<b>Credits</b>	<b>Credit distribution of the course</b>			<b>Eligibility criteria</b>	<b>Pre-requisites of the course(if any)</b>
<b>Project Planning &amp; Control</b>						
<b>GE: 5.1</b>	<b>4</b>	<b>Lecture</b>	<b>Tutorial</b>	<b>Practical/Practice</b>	<b>10+2</b>	<b>NIL</b>
		<b>3</b>	<b>1</b>	<b>0</b>		
<b>UNDERGRADUATE DEGREE IN B.COM(H)</b>						
<b>Course: GE 5.1</b>				<b>Course Title: Project Planning &amp; Control</b>		
<b>Max. Marks: As per Univ. rules</b>				<b>Min. Passing Marks: As per Univ. rules</b>		
<b>Course Outcome:</b> After completion of the course, learners will be able to:						
<ul style="list-style-type: none"> <li>• Set up a project control environment and system.</li> <li>• Understand the link between estimating and cost control systems.</li> <li>• Understand project performance measurement, productivity and risk analysis.</li> </ul>						
<b>Unit</b>	<b>Topic</b>					<b>No. of Hours</b>
<b>I</b>	Identification of Investment Opportunities; Project ideas generation and screening, Phases in Project Management, Project feasibility study, Appraisal Criteria and Process: Methods of appraisal under certainty, uncertainty and risks Market and Demand Analysis; Sources of information- primary and secondary; Demand forecasting and market planning.					<b>15</b>
<b>II</b>	Technical Analysis: Materials and inputs; Production technology; Product mix; Plant location and layout; Selection of plant and equipment					<b>15</b>
<b>III</b>	Financial Analysis: Cost of project and means of financing; Major cost components; Planning capital structure; Financing schemes of financial institutions. Profitability and Financial Projections: Cost of production; Break-even analysis; Projected balance sheet, profit and loss account and cash flow statement.					<b>15</b>
<b>IV</b>	Social Cost Benefit Analysis: Meaning and methodology; L&M and UNIDO approach; SCBA in India. Project Review/control- Evaluation of project. PERT/CPM- Problem of time and cost overrun. Project implementation practices in India.					<b>15</b>
<b>Recommended Readings:</b>						
<ul style="list-style-type: none"> <li>• Bryce, MC: Industrial Development, McGraw Hill (Int. Ed), New York.</li> <li>• Chandra, Prasanna, Projects: Planning Analysis, Financing, Implementation and Review Tata McGraw Hill, New Delhi.</li> <li>• Patel, Bhavesh M, Project Management, Vikas publishing House pvt. Ltd., New Delhi</li> <li>• Chaudhary, S, Project Management, Tata McGraw Hill, New Delhi.</li> <li>• I.D.B.I: Manual of Industrial Project Analysis in Developing Countries.</li> <li>• O.E.C.D: (i) Manual for Preparation of Industrial Feasibility Studies, (ii) Guide to Practical Project Appraisal.</li> <li>• Pitale, R.L, Project Appraisal Techniques, Oxford and IBH.</li> </ul>						
<b>Note-Latest edition of the text books should be used.</b>						
<b>Suggested Continuous Evaluation Methods:</b> In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.						
<b>Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literaturestudy-online.com, epg-pathshala, egyankosh.ac.in</b>						

**Year -3 / Semester- VI**

**DISCIPLINE SPECIFIC COURSE(DSC)- FINANCIAL MANAGEMENT**

**No. of Hours- 60**

**CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE**

<b>Course title:</b> Financial Management	<b>Credits</b>	<b>Credit distribution of the course</b>			<b>Eligibility criteria</b>	<b>Pre-requisites of the course(if any)</b>
<b>DSC: 6.1</b>	<b>4</b>	<b>Lecture</b>	<b>Tutorial</b>	<b>Practical/Practice</b>	<b>10+2</b>	<b>NIL</b>
		<b>4</b>	<b>0</b>	<b>0</b>		

**UNDERGRADUATE DEGREE IN B.COM(H)**

<b>Course: DSC 6.1</b>	<b>Course Title: Financial Management</b>
<b>Max. Marks: As per Univ. rules</b>	<b>Min. Passing Marks: As per Univ. rules</b>

**Course Outcome:** After completion of the course, learners will be able to:

- Analyse the conceptual framework of financial management and will have an insight into the concept of time value of money and risk and return.
- Analyse the capital budgeting process and demonstrate decision making abilities using different techniques of capital budgeting.
- Analyse and understand different theories of dividend and factors affecting dividend policy.
- Examine the concept of working capital and estimate working capital requirements of a firm; critically examine and decide optimum credit policy for a firm.

<b>Unit</b>	<b>Topic</b>	<b>No. of Hours</b>
<b>I</b>	<b>Financial Management: An Overview</b> Nature, scope and objectives of financial management. An overview of time value of money and risk and return.	<b>12</b>
<b>II</b>	<b>Capital Budgeting Decision</b> The Capital Budgeting Process, Cash Flow Estimation, Different techniques of Capital budgeting: Payback Period Method, Discounted Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Internal Rate of Return (IRR) and Profitability Index.	<b>12</b>
<b>III</b>	<b>Cost of Capital and Financing Decision</b> <b>Cost of Capital:</b> Estimation of components of cost of capital: Method for calculating cost of equity, Cost of retained Earnings, Cost of Debt, Cost of Preference Capital, Weighted Average Cost of Capital (WACC) and Incremental (Marginal) Cost of Capital. <b>Capital Structure:</b> Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach). Operating, Financial and Combined Leverage. EBIT-EPS Analysis. Determinants of Capital Structure.	<b>12</b>
<b>IV</b>	<b>Dividend Decision</b> Theories for relevance and irrelevance of dividend decision for corporate valuation-MM Approach, Walter's Model, Gordon 's Model. Determinants of Dividend policy.	<b>12</b>
<b>V</b>	<b>Working Capital Decision</b> Concepts of Working Capital, Operating &Cash Cycles, Risk-return Trade off, working capital estimation, Receivables Management.	<b>12</b>

**Recommended Readings:**

- Khan, M.Y. and Jain, P.K. Financial Management: Text and Problems. Tata McGraw Hills, New Delhi.
- Kothari, R. Financial Management: A Contemporary Approach. Sage Publications Pvt. Ltd. New Delhi.
- Maheshwari, S.N. Elements of Financial Management. Sultan Chand & Sons.
- Sharma, S.K. and Sareen, Rachna. Fundamentals of Financial Management Sultan Chand & Sons( P) Ltd. New Delhi.

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

**Suggested Continuous Evaluation Methods:** In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.

**Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literaturestudy-online.com, epg-pathshala, egyankosh.ac.in**

**Year -3/ Semester-VI**

**DISCIPLINE SPECIFIC COURSE (DSC)- CORPORATE ACCOUNTING**

**No. of Hours- 60**

**CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE**

Course title :	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisites of the course(if any)
<b>Corporate Accounting</b>						
<b>DSC: 6.2</b>	<b>4</b>	<b>Lecture</b>	<b>Tutorial</b>	<b>Practical/Practice</b>	<b>10+2</b>	<b>NIL</b>
		<b>4</b>	<b>0</b>	<b>0</b>		

**UNDERGRADUATE DEGREE IN B.COM(H)**

<b>Course: DSC 6.2</b>	<b>Course Title: Corporate Accounting</b>
<b>Max. Marks: As per Univ. rules</b>	<b>Min. Passing Marks: As per Univ. rules</b>

**Course Outcome:** After completion of the course, learners will be able to understand:

- Examine the matters related to issues of share capital, debentures, bonus shares, redemption of preference shares and debentures of a company.
- Prepare are port on amalgamation of companies from news articles.
- The preparation of financial statements of company's manually as well as using online software.
- Analyse the voluntary and mandatory information obtained in the financial statements.

Unit	Topic	No. of Hours
<b>I</b>	<b>Accounting for Share Capital and Debentures:</b> Types of shares; Accounting for Share Capital, Issue of Rights and Bonus Shares; ESOPs and Buy-Back of shares; Issue and Redemption of preference Shares and Debentures. Underwriting Of Shares and Debentures. In reference to Relevant Accounting Standards (AS and IndAS) and Guidance Notes as applicable.	<b>12</b>
<b>II</b>	<b>Financial Statements of Companies:</b> Preparation of financial statements of corporate entities including one Person Company (excluding calculation of managerial remuneration) as per Division I and II of Schedule III of the Companies Act 2013; Related Parties as per AS-18, Preparation of Statement of Profit and Loss, Balance Sheet, Statement of Equity and Cashflow Statement manually	<b>12</b>
<b>III</b>	<b>Valuation of Intangible Assets and Shares:</b> Valuation of Intangible Assets and Shares. Value Added Statement, Economic Value Added, Market Value Added, Shareholder Value Added.	<b>12</b>
<b>IV</b>	<b>Amalgamation of Companies and Internal Reconstruction:</b> Accounting for Amalgamation of Companies (excluding inter-company holdings) applying AS 14/Ind AS 103. Accounting for Different forms of Internal Reconstruction (excluding drafting of Internal Reconstruction Scheme).	<b>12</b>
<b>V</b>	<b>Corporate Financial Reporting</b> Meaning, need and objectives; Constituents of Annual Report and how it is different from financial statements; Contents of report of the Board of Directors; OXBRL Reporting. Drafting of Notes to Accounts. Segment Reporting as per AS - 17, Sustainability Reporting, Triple Bottom Line Reporting, CSR Reporting	<b>12</b>

**Recommended Readings:**

- Sehgal,A.—Fundamentals of Corporate Accounting Taxmann Publication, New Delhi.
- Goyal, B—Corporate Accounting Taxmann Publication, New Delhi.
- Dam, B.B.& Gautam, H. C.—Corporate Accounting Gayatri Publications, Guwahati.
- Maheshwari, S.N., Maheshwari, S.K.,& Maheshwari, S.K.—Corporate Accounting Vikas Publishing House, New Delhi.
- Sah,R.K. —Concept Building Approach to Corporate Accounting Cengage.

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

**Suggested Continuous Evaluation Methods:** In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.

**Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literaturestudy-online.com, epg-pathshala, egyptankosh.ac.in**

Year -3 / Semester- VI

DISCIPLINE SPECIFIC COURSE(DSC)- INDIAN ECONOMY						
No. of Hours- 60						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE						
Course title: Indian Economy	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisites of the course(if any)
DSC: 6.3	4	Lecture 4	Tutorial 0	Practical/Practice 0	10+2	NIL
UNDERGRADUATE DEGREE IN B.COM(H)						
Course: DSC 6.3			Course Title: Indian Economy			
Max. Marks: As per Univ. rules			Min. Passing Marks: As per Univ. rules			
<p><b>Course Outcome:</b></p> <ul style="list-style-type: none"> <li>Analyse the basic concepts of development</li> <li>Evaluate the magnitude, size, and dimensions of the Indian economy</li> <li>Evaluate the role of population as an economic resource</li> <li>Analyse the role and contribution of agriculture in the economic development</li> </ul>						
Unit	Topic					No. of Hours
I	Concepts of economic growth and economic development, Human Development Index, Sustainable development, Determinants of economic development, Kautilya Arthashastra and economic development					12
II	Issues in India's development: Population and economic development, Demographic aspects of India's population, Demographic dividend, Problems of unemployment, poverty					12
III	Trends in India's agriculture sector, Agrarian crisis, Green Revolution, White and yellow revolution, Food security issues, Policy initiatives of the government of India					12
IV	Pattern and performance of Industrialization, Industrial policies, Role of MSMEs, Role of foreign capital, Liberalisation, Privatisation and Globalisation, Make in India' initiative, Atma Nirbhar Bharat, Changing structure of India's Foreign trade in post-independence period, Trends in Indian balance of payment, Price behaviour and price policies in India					12
V	Role of the services sector in India's economy- its contribution to national income, employment and exports revenue, India 's service revolution-a window of opportunity for growth, Digital India Mission, Issues and challenges for India's Services sector growth, Circular economy and India.					12
<p><b>Recommended Readings:</b></p> <ul style="list-style-type: none"> <li>Datt G.&amp; MahajanA., (2016) Indian Economy, S.Chand and Company.</li> <li>Deepashree(2021), Indian economy, MKM Publisher, New Delhi.</li> <li>Joshi,S.,(2020), What determines manufacturing sector employment in India: Evidence from panel data? Productivity, Vol.61, No.1, April-June.</li> <li>Joshi,S.,(2014), The Service Sector: An Exploration of the Indian Experience, World Association for Sustainable Development, U.K.</li> <li>PuriV.K. and Mishra S.K., (2020) Indian Economy-38th Revised &amp; Updated edition, Himalya Publishing House.</li> <li>Salvatore D. (2020). Managerial Economics. Oxford University Press.</li> <li>Uma Kapila (2021), Indian Economy-Performance and Policies, Academic Foundation, New Delhi</li> </ul> <p><b>Note-Latest edition of the text books should be used.</b></p> <p><b>Suggested Continuous Evaluation Methods:</b> In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.</p> <p><b>Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literaturestudy-online.com, epg-pathshala, egyankosh.ac.in</b></p>						

## Accounting and Finance

Year -3/ Semester-VI

### DISCIPLINE SPECIFIC ELECTIVE(DSE)- Human Resource Accounting

No. of Hours- 60

#### CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title: Human Resource Accounting	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisites of the course(if any)
DSE:6.1	4	Lecture	Tutorial	Practical/Practice	10+2	NIL
		4	0	0		

#### UNDERGRADUATE DEGREE IN B.COM(H)

Course: DSE 6.1

Course Title: Human Resource Accounting

Max. Marks: As per Univ. rules

Min. Passing Marks: As per Univ. rules

#### Course Outcome:

- To understand the values of Human Resources in Organisations.
- To familiarise the process and approaches of Human Resources Accounting

Unit	Topic	No. of Hours
I	Meaning & Definition of HRA – Importance - Development of the Concept – History of Score Card - HRA for Managers & HR Professionals - Investment in Human Resources Quality of Work Force and Organizations' Performance - Efficient use of Human Resources – Modern Market Investment Theory - Enumerating the Assets- Calculating the Market Value of Assets – Illiquid and Non- Marketable Assets – Human Capital.	12
II	Human Resource Planning – Human Capital Investment – Expenditure Vs Productivity –Training – Human Capital & Productivity - Human Resource Accounting – Measurement of Human Value addition into Money Value – Objectives of Human Resources Accounting – Approaches to Human Resource Accounting.	12
III	Investment Approach – Investment in Human Resources - HR Value – Concepts, Methods & Mechanisms - Recruiting and Training Costs – Depreciation –Rates of Return – Organization Behavior Vs Turnover – Non Value Adds in the Management of Human Resources, Measures and Prevention - Organization Climate Approach – Improvement Determination of Changes in Human Resource Variables – Increased Costs, Cost Reduction and Future Performance.	12
IV	HR Accounting – Design, Preparation & Implementation - Responsibility Accounting and Management Control - Management Control Structure and Process - Design of HR Accounting Process & Procedures for each of the HR Sub-system including Recruitment, induction, Performance Appraisal and Training - Classification of Costs in HR Accounting – Behavioral Aspects of Management Control – Social Control.	12
V	HR Auditing and Accounting – HRA Software - HRA Oriented Reporting Processes Including P & L Accounts & Balance Sheet - Experiences and Extrapolations on HRA.	12

#### Recommended Readings:

- Eric G. Flamholtz, Human Resource Accounting, Springer
- Jac Fitz-Enz, How To Measure Human Resource Management, Mcgraw Hill
- Rakesh Chandra Katiyar, Accounting For Human Resources, Uk Publishing
- M. Saeed, D.K. Kulshreshtha, Human Resource Accounting, Anmol Publications.
- D. Prabakara Rao, Human Resource Accounting, Inter India Publications.

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

**Suggested Continuous Evaluation Methods:** In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.

**Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literaturestudy-online.com, epg-pathshala, egyankosh.ac.in**

Year -3/ Semester-VI

DISCIPLINE SPECIFIC ELECTIVE (DSE)- AUDITING						
No. of Hours- 60						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE						
Course title: Auditing	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisites of the course(if any)
DSE: 6.2	4	Lecture 4	Tutorial 0	Practical/Practice 0	10+2	NIL
UNDERGRADUATE DEGREE IN B.COM(H)						
Course: DSE 6.2			Course Title: Auditing			
Max. Marks: As per Univ. rules			Min. Passing Marks: As per Univ. rules			
<b>Course Outcome:</b>						
<ul style="list-style-type: none"> <li>• Summarise the basic concepts of auditing and acquaint with latest developments in the area of auditing.</li> <li>• Describe the need of auditing and the role of auditors.</li> <li>• Demonstrate the principles, procedures and techniques of auditing.</li> <li>• Interpret the contents of audit reports.</li> </ul>						
Unit	Topic				No. of Hours	
I	Meaning and objectives of auditing; nature and scope of auditing; basic principles and techniques of auditing; Classification of audit; Audit in computerized environment.				12	
II	Audit planning and documentation; audit evidence; audit sampling, internal check, internal control, and internal audit.				12	
III	Vouching–Meaning and objectives; Procedure of Vouching; Vouching of Cash and Bank, Purchase and Sales; Verification of Assets and Liabilities; Inventory Valuation.				12	
IV	Qualifications and disqualifications; appointment and rotation, removal, remuneration, rights, duties and liabilities of Auditors.				12	
V	Contents and types of audit report, Qualified and Unqualified report; National Financial Reporting Authority. Special Audit: Banking and Insurance company; Forensic Audit.				12	
<b>Recommended Readings:</b>						
<ul style="list-style-type: none"> <li>• Maheshwari, S. N. (2023). Principles and Practice of Auditing. Sultan Chand &amp; Sons.</li> <li>• Tandon, B. N., Sudharsanam, S., &amp; Sundharabahu, S. (2023). Auditing: A Practical Approach. Sultan Chand &amp; Sons.</li> <li>• Gupta, Kamal. (2023). Practical Auditing. Kalyani Publishers.</li> <li>• Mehta, B. K. (2023). Advanced Auditing and Professional Ethics. SBPD Publications.</li> <li>• Jha, Aruna, &amp; Bhatia, Anuj C. (2023). Auditing and Assurance. Taxmann Publications.</li> <li>• Garg, Kamal. (2023). Standards on Auditing – A Practitioner’s Guide. Bharat Law House.</li> </ul>						
<b>Note-Latest edition of the text books should be used.</b>						
<b>Suggested Continuous Evaluation Methods:</b> In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.						
<b>Suggested equivalent online courses: On Swayam, <a href="http://Vidyamitra.inflibnet.ac.in">Vidyamitra.inflibnet.ac.in</a>, <a href="http://literaturestudy-online.com">literaturestudy-online.com</a>, <a href="http://epg-pathshala.egyankosh.ac.in">epg-pathshala, egyankosh.ac.in</a></b>						

Year - 3/ Semester-VI

GENERAL ELECIIVE (GE)- AUDITING & FRAUD DETECTION						
No. of Hours- 60						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE						
Course title: Auditing & Fraud Detection	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisites of the course(if any)
GE 6.1	4	Lecture 3	Tutorial 0	Practical/Practice 1	10+2	NIL
UNDERGRADUATE DEGREE IN B.COM(H)						
Course: GE 6.1			Course Title: Auditing & Fraud Detection			
Max. Marks: As per Univ. rules			Min. Passing Marks: As per Univ. rules			
<b>Course Outcome:</b>						
<ul style="list-style-type: none"> <li>Understand and apply auditing concepts and auditing procedures.</li> <li>Understand the role and responsibilities of external auditors in statutory corporate audit.</li> <li>Familiarize with the concept of corporate frauds and their detection and prevention strategies.</li> <li>Understand role of auditors' and responsibility of management in detection and prevention of fraud in an organization</li> </ul>						
Unit	Topic					No. of Hours
<b>I</b>	Meaning, nature, and scope of forensic accounting. Auditor's liability for undetected frauds. Phases of fraud auditing: recognition, planning, evidence collection and evaluation, communication of results					<b>12</b>
<b>II</b>	Ingredients of fraud, reasons and perpetrators. Corporate fraud concept and types under Companies Act 2013. Fraud against companies and its victims					<b>12</b>
<b>III</b>	Bribery and corruption, asset misappropriation. Financial statement manipulation Cyber fraud, e-commerce frauds.					<b>12</b>
<b>IV</b>	Introduction and basic concepts of auditing. Audit evidence and audit procedures. Internal control systems and evaluation. Vouching, verification, and valuation of assets and liabilities					<b>12</b>
<b>V</b>	Auditor's role and responsibilities. Company auditor and audit committee. Audit report preparation and types. Ethics, fraud prevention, and whistleblower protection					<b>12</b>
<b>Recommended Readings:</b>						
<ul style="list-style-type: none"> <li>Jha, Aruna et al. (2023). Auditing. Taxmann Publication.</li> <li>Wells, Joseph T. (2023). Principles of Fraud Examination. Wiley.</li> <li>Pacholok, B., &amp; Paulus, S. T. (2023). Fighting Fraud Handbook. Wiley.</li> <li>Hopwood, Leiner &amp; Young (2023). Forensic Accounting and Fraud Examination. McGraw Hill Education.</li> <li>ICAI. (2024). Certificate Course on Forensic Accounting and Fraud Detection.</li> </ul>						
<b>Note-Latest edition of the text books should be used.</b>						
<b>Suggested Continuous Evaluation Methods:</b> In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.						
<b>Suggested equivalent online courses:</b> On Swayam, <a href="http://Vidyamitra.inflibnet.ac.in">Vidyamitra.inflibnet.ac.in</a> , <a href="http://literaturestudy-online.com">literaturestudy-online.com</a> , <a href="http://epg-pathshala.egyankosh.ac.in">epg-pathshala, egyankosh.ac.in</a>						