

SYLLABUS FOR COMMERCE (HONOURS)
with specialization of

TAX PLANNING AND MANAGEMENT

in
Accordance to

National Education Policy-2020

Four Year Undergraduate Programme (FYUP)

in

B.Com. (H) Tax Planning and Management



Kumaun 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
4.	Dr. Ankita Arya	Assistant Professor	Commerce	D.S.B. Campus, Kumaun University Nainital

B.Com. (H) Tax Planning and Management

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
I	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)	22 credits
	DSC 1.2 (4)							
	DSC 1.3 (4)							
II	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)	22 credits
	DSC 2.2 (4)							
	DSC 2.3 (4)							
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								Total = 44
III	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)	22 credits
	DSC 3.2 (4)							
	DSC 3.3 (4)							
IV	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)	22 Credits
	DSC 4.2 (4)							
	DSC 4.3 (4)							
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								Total = 88
V	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)	22 credits
	DSC 5.2 (4)							
	DSC 5.3 (4)							
VI	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)	22 credits
	DSC 6.2 (4)							
	DSC 6.3 (4)							

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							Total= 132
VII	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)	22 credits
VIII	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
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							Total = 176

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 Organisation 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			4
GE 1.2	Business Communication			
AEC	Choose one from a pool of Ability Enhancement Courses	Ability Enhancement Course (AEC)	Theory/Practical	2
SEC	Choose one from a pool of Skill Enhancement Courses	Skill Enhancement Course (SEC)	Theory/Practical	2
VAC	Choose one from a pool of Value addition Courses	Value addition course (VAC)	Theory/Practical	2
Total of Semester I= 22 Credits				
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			4
GE 2.2	Sales Promotion			
AEC	Choose one from a pool of Ability Enhancement Courses	Ability Enhancement Course (AEC)	Theory/Practical	2
SEC	Choose one from a pool of Skill Enhancement Courses	Skill Enhancement Course (SEC)	Theory/Practical	2
VAC	Choose one from a pool of Value addition Courses	Value addition course (VAC)	Theory/Practical	2
Total of Semester II - 22 Credits				
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
DISCIPLINE SPECIFIC ELECTIVES				
TAX PLANNING AND MANAGEMENT				
DSE 3.1	Income Tax Laws and Practices	Discipline Specific Electives (DSE)	Theory	4
DSE 3.2	Public Finance		Theory	4
GENERAL ELECTIVE				
G.E 3.1	Principles of Taxation	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
Total of Semester III - 22 Credits				
SEMESTER IV			Theory/Practical	Credits
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
DISCIPLINE SPECIFIC ELECTIVES				
TAX PLANNING AND MANAGEMENT				
DSE 4.1	Goods and Service Tax	Discipline Specific Electives (DSE)	Theory	4
DSE 4.2	Personal Tax Planning		Theory	4
GENERAL ELECTIVE				
G.E 4.1	Custom Laws	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
Total of Semester IV - 22 Credits				

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

SEMESTER V			Theory/Practical	Credits
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

DISCIPLINE SPECIFIC ELECTIVES

TAX PLANNING AND MANAGEMENT

DSE 5.1	E-Taxation and E-Accounting	Discipline Specific Electives (DSE)	Theory	4
DSE 5.2	Business Tax Procedure and Management		Theory	4

GENERAL ELECTIVE

G.E 5.1	Filing of Income Tax Returns	General Elective	Theory	4
SEC 5.1	Choose one from pool		Theory/Practical	2
Internship/ Apprenticeship/ Project/Community outreach			Theory/Practical	4

Total of Semester V - 22 Credits

SEMESTER VI			Theory/Practical	Credits
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

DISCIPLINE SPECIFIC ELECTIVES

TAX PLANNING AND MANAGEMENT

DSE 6.1	International Taxation	Discipline Specific Electives (DSE)	Theory	4
DSE 6.2	Corporate Tax Planning		Theory	4

GENERAL ELECTIVE

G.E 6.1	Auditing and Secretarial Practices	General Elective	Theory	4
SEC 6.1	Choose one from pool		Theory/Practical	2
Internship/ Apprenticeship/ Project/Community outreach			Theory/Practical	4

Total of Semester VI -22 Credits

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

Year	Semester	Course	Paper Title	Theory/Practical	Credits	
Undergraduate Certificate in Commerce(H)	I	DSC 1.1	Business Organisation 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	
	II	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	
	Undergraduate Diploma in Commerce(H)	III	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			Income Tax Laws and Practices	Theory	4	
DSE 3.2			Public Finance	Theory	4	
GE 3.1			Principles of Taxation	Theory	4	
SEC 3.1			Choose one from Pool	Theory	2	
VAC 3.1			Choose one from the pool		2	
IV		AEC 3.1	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	Personal Tax Planning	Theory	4	
		GE 4.1	Custom Laws	Theory	4	
		SEC 4.1	Choose one from the pool	Theory	2	
		VAC 4.1	Choose one from the pool	Theory	2	
		AEC 4.1	Choose one from the pool	Theory	2	
		Undergraduate Degree in Commerce(H)	V	DSC 5.1	Income Tax	Theory
DSC 5.2	International Business			Theory	4	
DSC 5.3	Business Growth and Development Policy			Theory	4	
DSE 5.1	E-Taxation and E-Accounting			Theory	4	
DSE 5.2	Business Tax Procedure and Management			Theory	4	
GE 5.1	Filing of Income Tax Returns			Theory	4	
SEC 5.1	Choose one from the pool			Theory	2	
Internship/ Apprenticeship/	Internship/ Apprenticeship/ Project/Community outreach				4	

		Project/Community outreach			
VI	DSC 6.1	Financial Management	Theory	4	
	DSC 6.2	Corporate Accounting	Theory	4	
	DSC 6.3	Indian Economy	Theory	4	
	DSE 6.1	International Taxation	Theory	4	
	DSE 6.2	Corporate Tax Planning	Theory	4	
	GE 6.1	Auditing and Secretarial Practices	Theory	4	
	SEC 6.1	Choose one from Pool	Theory	2	
	Internship/ Apprenticeship/ Project/Community outreach	Internship/ Apprenticeship/ Project/Community outreach		4	

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

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

Programme Specific Outcomes (PSOs) (Honours Degree) After this programme, the learners will be able to:	
PSO 1	Students can do commerce-oriented research and consequence of this; they can become Professors in Colleges and Universities.
PSO 2	Apply knowledge of management theories and practices to solve business problems.
PSO 3	Foster analytical and critical thinking abilities for data-based decision-making.
PSO 4	Ability to develop Value based Leadership.
PSO 5	Ability to understand, analyze and communicate global, economic, legal, and ethical aspects of the business.
PSO 6	Entrepreneurship - Ability to identify entrepreneurial opportunities and leverage managerial & leadership skills for founding, leading & managing startups as well as professionalizing and growing family businesses.
PSO 7	Ability to lead themselves and others in the achievement of organizational goals, contributing effectively to a team environment.
PSO 8	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.
PSO 9	Ability to develop entrepreneurial thinking through business acumen.
PSO 10	Ability to adapt to technological advancements through lifelong learning mindset.
PSO 11	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.
PSO 12	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.
PSO 13	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

DISCIPLINE SPECIFIC COURSE(DSC)- BUSINESS ORGANISATION AND MANAGEMENT						
No. of Hours- 60						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE						
Course title: Business Organisation and Management	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisites of the course(if any)
DSC: 1.1	4	Lecture	Tutorial	Practical/Practice	10+2	NIL
		4	0	0		
UNDERGRADUATE CERTIFICATE IN COMMERCE						
Course: DSC 1.1			Course Title: Business Organisation and Management			
Max. Marks: As per Univ. rules			Min. Passing Marks: As per Univ. rules			
Course Outcome:						
<ul style="list-style-type: none"> • Describe the various levels of management and applicability of management principles. • Evaluate a company competitive. • Demonstrate various types of authority, delegation and decentralization in authority. • Demonstrate various types of leadership styles and identify the motivation techniques used by leaders. • Discuss the impact of emerging issues in management. 						
Unit	Topic				No. of Hours	
I	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				10	
II	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.				10	
III	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				10	
IV	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.				15	
V	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.				15	
Recommended Readings:						
<ul style="list-style-type: none"> • Vashisht, Neeru. Management Principals and applications. Taxmann Publication. • Rao, V. S.P. Management Principles and Applications. Taxmann Publications. • Gupta C.B. and Mathur S. Management Principles and Applications. Scholar Tech Press, Delhi. • Kumar, Pardeep. Management: Principles and Applications. JSR Publication House LP, Delhi. • Mahajan, J.P. and Mahajan Anupama .Management Principles and Applications. Vikas Publications. • Mitra J. K.(2018). Principles of Management . Oxford University Press. • Tulsian, P.C.& Pandey, V.—Business Organisation& Management Pearson Education ,India. 						
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 -1 / Semester- 1

DISCIPLINE SPECIFIC COURSE(DSC)- BUSINESS REGULATORY FRAMEWORK						
No. of Hours- 60						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE						
Course title: Business Regulatory Framework	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisites of the course(if any)
DSC: 1.2	4	Lecture	Tutorial	Practical/Practice	10+2	NIL
		4	0	0		
UNDERGRADUATE CERTIFICATE IN COMMERCE						
Course: DSC 1.2				Course Title: Business Regulatory Framework		
Max. Marks: As per Univ. rules				Min. Passing Marks: As per Univ. rules		
Course Outcome:						
<ul style="list-style-type: none"> • Examine basic aspects of contracts vis-a-vis agreements and subsequently enter into valid business propositions. • Describe various modes of discharge of contract and remedies available in case of breach. • Recognize and differentiate between the special contracts. • Analyse the rights and obligations under the sale of goods act. • Attain skills to form and manage entrepreneurial ventures as LLP. 						
Unit	Topic					No. of Hours
I	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.					10
II	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.					10
III	Contracts of Indemnity and Guarantee; Contracts of Bailment and Pledge; Contract of Agency.					10
IV	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.					10
V	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.					20
Recommended Readings:						
<ul style="list-style-type: none"> • Arora, Shushma. Business law. Taxmann Publication. • M.K. NABI, legal aspects of business. Taxmann Publication • Bhushan B.,Kapoor N.D.,Abbi R.and Kapoor R.Elements of Business Laws. Sultan Chand • Dagar,I. and Agnihotri,A., Business Laws, Sage Text book • Jagota R. Business Laws. MKM Publishers Scholar Tech Press. • Kuchhal, M.C.and Kuchhal V. Business Laws.New Delhi. Vikas Publishing House. • Maheshwari, S.N., Maheshwari, S.K. Amanual of Business Laws. Himalaya Publishing House Pvt. Ltd. • Maheshwari, S. N., Maheshwari, S. K. Business Laws. Himalaya Publishing HousePvt. Ltd. • Sharma,J.P. and Kanojia S.Business Laws. New Delhi. Bharat Law House Pvt. Ltd. • Singh, Avtar. The Principles of Mercantile Law. Lucknow. Eastern Book Company. 						
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						

Year -1 / Semester- 1

DISCIPLINE SPECIFIC COURSE(DSC)- INTRODUCTION TO ACCOUNTANCY						
No. of Hours- 60						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE						
Course title: Introduction to Accountancy	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisites of the course(if any)
DSC: 1.3	4	Lecture	Tutorial	Practical/Practice	10+2	NIL
		4	0	0		
UNDERGRADUATE CERTIFICATE IN COMMERCE						
Course: DSC 1.3				Course Title: Introduction to Accountancy		
Max. Marks: As per Univ. rules				Min. Passing Marks: As per Univ. rules		
Course Outcome:						
<ul style="list-style-type: none"> • Apply the generally accepted accounting principles while recording transactions and preparing financial statements. • Demonstrate the accounting process under a computerized accounting system. • 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 Branches, Departments and Leases. 						
Unit	Topic					No. of Hours
I	Conceptual Framework 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.					10
II	Accounting Process 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)					20
III	Business income: 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.					10
IV	Preparation of Financial Statements of Sole Proprietorship and Not-for-Profit Organisations.					10
V	Computerized Accounting Systems: computerized Accounts by using any popular accounting software Creating a Company; Configure and Features settings.					10
Recommended Readings:						
<ul style="list-style-type: none"> • Goyal, B.K., & Tiwari, H.N.—Financial Accounting Taxmann Publication, New Delhi. • Goyal, Bhushan. Financia Accounting (text and illustrations) Taxmann Publication, New Delhi • Dam, B.B., &Gautam, H.C.—Financial Accounting Gayatri Publications, Guwahati. • Maheshwari, S.N., Maheshwari, S.K., & Maheshwari, S.K.—Financial Accounting Vikas Publishing House Pvt. Ltd., New Delhi. • Monga, J.R.& Bahadur, R.—Financial Accounting: Concepts and Applications Scholar Tech Press, 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- 1

GENERAL ELECTIVES - MARKETING FOR BEGINNERS						
No. of Hours- 60						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE						
Course title: Marketing for Beginners	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisites of the course(if any)
GE: 1.1	4	Lecture	Tutorial	Practical/Practice	10+2	NIL
		4	0	0		
UNDERGRADUATE CERTIFICATE IN COMMERCE						
Course: GE 1.1			Course Title: Marketing for Beginners			
Max. Marks: As per Univ. rules			Min. Passing Marks: As per Univ. rules			
Course Outcome:						
<ul style="list-style-type: none"> • Evaluate the companies following societal marketing concepts and along with their social initiatives. • Judge the segmentation of a product, service, event, organisation of companies. • Analyse the process of value creation through marketing decisions involving product, pricing and its distribution. • Compare the pricing strategies of various companies. • Explain marketing decisions involving product promotion and to acquire knowledge about the various developments in the marketing area. 						
Unit	Topic				No. of Hours	
I	Introduction to Marketing: 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.				12	
II	Consumer Behaviour: Need for studying consumer Behaviour; Stages in consumer buying decision process, Factors influencing consumer 's buying decisions.				12	
III	Marketing Strategies: Market segmentation-concept and bases of segmenting consumer markets; Market Targeting; Product Positioning- concept and bases.				12	
IV	Concept and classification; Product mix; Branding; Packaging; Labeling; Product support services; Product life cycle-concept and marketing strategies.				12	
V	Pricing Decisions: Objectives; Factors affecting price of a product; Pricing strategies for new products- penetration pricing and skimming pricing. Distribution Decisions: Channels of Distribution : types and functions; Wholesaling and retailing; factors affecting the channels of distribution; Logistics Decisions.				12	
Recommended Readings:						
<ul style="list-style-type: none"> • Baines .et. al. (2021).Fundamentals of Marketing. Oxford University Press. • Etzel,M.J.,Walker, B.J.,Stanton, W.J., Pandit, A.(2010).Marketing. Mc Graw Hill. • Kapoor,N.PrinciplesofMarketing,2nded.PHI learning • Kotler,P.,Armstrong,G.,Agnihotri,P.(2018).PrinciplesofMarketing.Pearson Education.Indian edition. • Kotler,P.,Chernev,A.,Keller,K.L.(2022).MarketingManagement.United Kingdom: Pearson Education. • Levy,M.,Grewal,D.(2022).Marketing.UnitedStates:McGraw-HillEducation. • Masterson,R.(2022),Marketing,5ed.,SageTextbook • Ramaswamy,N,(2018),Marketing Management, Sage Textbook • Sharma,K.,Aggarwal S.(2021).Principles of Marketing. Taxmann 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 -1 / Semester- 1

GENERAL ELECTIVES (GE): BUSINESS COMMUNICATION						
No. of Hours- 60						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE						
Course title: Business Communication	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisites of the course(if any)
GE: 1.2	4	Lecture	Tutorial	Practical/Practice	10+2	NIL
		4	0	0		
UNDERGRADUATE CERTIFICATE IN COMMERCE						
Course: GE 1.2			Course Title: Business Communication			
Max. Marks: As per Univ. rules			Min. Passing Marks: As per Univ. rules			
Course Outcome:						
<ul style="list-style-type: none"> • Explain the need for communication in management. • Appreciate the need of effective writing for communication. • Demonstrate the skill of effective report writing and summarizing annual reports. • Analyse business correspondence and e-correspondence. • Appreciate oral presentations. 						
Unit	Topic				No. of Hours	
I	Introduction to the essentials of Business Communication 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.				12	
II	Effective communication: difficulties/barriers and solutions. Interactive and non-interactive techniques of communication. Listening as a tool of communication, Guidelines for effective listening.				12	
III	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.				12	
IV	Types of reports. Formal report: components and purpose. Organizing information: outlining & numbering sections, section headings, sub-headings, & presentation.				12	
V	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				12	
Recommended Readings:						
<ul style="list-style-type: none"> • C.B. Gupta (2019). Essentials of Business Communication, Sultan Chand & Sons. • Kaul, A. Effective Business Communication, 2nded.PHlearning • Lesikar, R.V. & Flatley, M.E. (2001). Basic Business Communication Skills for Empowering the Internet Generation, Tata McGraw Hill Publishing Company Ltd. New Delhi. • Ludlow, R.& Panton, F. (1992). The Essence of Effective Communications, Prentice Hall of India Pvt. Ltd., New Delhi. • Meyer C, Dev(2021).Communicating for Results, Oxford University Press 						
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 -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)
		Lecture	Tutorial	Practical/Practice		
DSC: 2.1	4	4	0	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.egyankosh.ac.in

Year -1 / Semester- 2

DISCIPLINE SPECIFIC COURSE(DSC)- COMPANY LAW						
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)
Company Law	4	Lecture	Tutorial	Practical/Practice	10+2	NIL
DSC: 2.2		4	0	0		
UNDERGRADUATE CERTIFICATE IN COMMERCE						
Course: DSC 2.2			Course Title: Company Law			
Max. Marks: As per Univ. rules			Min. Passing Marks: As per Univ. rules			
Course Outcome:						
<ul style="list-style-type: none"> Analyse the regulatory aspects and the broader procedural aspects involved in different types of companies covering the Companies Act, 2013 and Rules. Recognize the basic legal documents and their usage essential for formation of a company. Analyse the process and documents required for raising capital for the company. Evaluate the process of company meetings and corporate decision making. Know the framework of dividend distribution and develop understanding of the winding up process including Insolvency Resolution. 						
Unit	Topic				No. of Hours	
I	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.				12	
II	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.				12	
III	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.				12	
IV	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.				12	
V	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.				12	
Recommended Readings:						
<ul style="list-style-type: none"> Jagota, R. Corporate Laws. Taxmann Pvt Ltd, Delhi. Kumar, Anil (2023), company law, Taxmann Pvt Ltd, Delhi. Chadha R.& Chadha, S. Corporate Laws, Scholar Tech Press, Delhi. Das & Roy (2018). Company Laws. Oxford University Press Kaur H. Company Law Kitab Mahal, Delhi Kapoor, N.D. (2022). Corporate Laws. Sultan Chand Maheshwari, S.N., Maheshwari, S.K. Company Law. Himalaya Publishing House Pvt. Ltd. 						
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 -1 / Semester- 2

DISCIPLINE SPECIFIC COURSE(DSC)- BUSINESS ENVIRONMENT						
No. of Hours- 60						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE						
Course title: Business Environment	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisites of the course(if any)
DSC: 2.3	4	Lecture	Tutorial	Practical/Practice	10+2	NIL
		4	0	0		
UNDERGRADUATE CERTIFICATE IN COMMERCE						
Course: DSC 2.3			Course Title: Business Environment			
Max. Marks: As per Univ. rules			Min. Passing Marks: As per Univ. rules			
Course Outcome:						
<ul style="list-style-type: none"> • To impart knowledge on the concept of business environment & its significance • To know the various environment factors and its impact on business. 						
Unit	Topic				No. of Hours	
I	Meaning of Business Environment, Factors affecting environment to the business, Internal and external environment, micro environment, macro environment. Types of environments.				12	
II	Economic Environment: Nature of economy, structure of the economy, economic policies, economic conditions.				12	
III	Political Environment: Economic roles of the government, government and legal environment, economic roles of government of India.				12	
IV	Technological Environment: Concept and significance of technological environment, regulation of foreign investment and collaboration.				12	
V	Social Environment: Business and society, business and culture, language, culture and organizational behaviour, other social/cultural factors, social responsibility of business.				12	
Recommended Readings:						
<ul style="list-style-type: none"> • Francis Cherunilam, 20002, Business environment, Himalaya Publishing House, 11th Revised Edition, India. • Dr.S. Sankaran, Business Environment, Margham Publications • K. Ashwathappa, 1997, Essentials of Business Environment, Himalaya Publishing House, 6th Edition, India • Joshi Rosy Kapoor Sangam, Business Environment, Kalyani Publishers, Ludhiana 						
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 -1 / Semester- 2

GENERAL ELECTIVES - COMMUNICATION IN MANAGEMENT						
No. of Hours- 60						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE						
Course title: Communication in Management	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisites of the course(if any)
GE: 2.1	4	Lecture	Tutorial	Practical/Practice	10+2	NIL
		4	0	0		
UNDERGRADUATE CERTIFICATE IN COMMERCE						
Course: GE 2.1			Course Title: Communication in Management			
Max. Marks: As per Univ. rules			Min. Passing Marks: As per Univ. rules			
Course Outcome:						
<ul style="list-style-type: none"> Analyse the need of communication in management. Interpret the need for effective listening. Understand the basics of written and spoken communication. Demonstrate the role of group discussion and interviews. Summarise business reports and proposals. 						
Unit	Topic				No. of Hours	
I	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.				12	
II	Meaning and objectives of Listening. Features of a good listener. Analysing poor listening. Effective listening skills and barriers to effective listening.				12	
III	Oral Presentation: Planning, structuring and delivering presentation. Handling queries. Challenges and etiquettes associated with Telephonic, web-conferencing and Teleconferencing communication. Written communication: Principles and steps of effective writing. Seven Cs of Letter writing. Business Letters: inquiries, placing orders, sales letters. Job applications and resumes. Memos				12	
IV	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.				12	
V	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.				12	
Recommended Readings: <ul style="list-style-type: none"> Singha, kk and Sehgal, R.M. Business communication. Taxmann Publication. Bell, Reginald & Martin, Jeanette (2014). Managerial Communication. Business Expert Press. Kaul,A.EffectiveBusinessCommunication,2nded.PHIllearning Lesikar, R.V. & Flatley, M.E. (2001). Basic Business Communication Skills for Empowering the Internet Generation, Tata McGraw Hill Publishing Company Ltd. New Delhi. Ludlow, R. & Panton, F.(1992). The Essence of Effective Communications, Prentice Hall of India Pvt. Ltd., New Delhi. Owen Hargie, David Dickson, Dennis Tourish (1999). Communication in Management. Gower Publishing, Ltd. 						
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 -1 / Semester- 2

GENERAL ELECTIVES - SALES PROMOTION						
No. of Hours- 60						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE						
Course title: Sales Promotion	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisites of the course(if any)
GE: 2.2	4	Lecture	Tutorial	Practical/Practice	10+2	NIL
		4	0	0		
UNDERGRADUATE CERTIFICATE IN COMMERCE						
Course: GE 2.2			Course Title: Sales Promotion			
Max. Marks: As per Univ. rules			Min. Passing Marks: As per Univ. rules			
Course Outcome:						
<ul style="list-style-type: none"> • Develop a sales promotion campaign. • Design different tools for sales campaign • Analyse the need of a particular tool. • Examine the public relation management. • Contribute positively in business. 						
Unit	Topic				No. of Hours	
I	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.				12	
II	Different forms of Sales Promotions; Consumer-oriented Sales Promotion; Trade oriented Sales Promotion; and Sales force oriented Sales Promotion				12	
III	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.				12	
IV	Pre-testing; implementation; evaluating the result and making necessary modifications				12	
V	Importance of ethics in sales promotion; Unethical practices and its consequences in Sales Promotion; Puffery or misrepresentation				12	
Recommended Readings:						
<ul style="list-style-type: none"> • Kazmi, S.H.H. & Batra, S.K. (2009). Advertising and sales promotion. Excel Books. India • Kotler, P. & Keller, K.L. (2021). A framework for marketing management. (6 th ed.) Pearson • Minahan, S. & Ogden-Barnes, S. (2015). Sales Promotion Decision Making: Concepts, Principles, and Practice. (1 st ed.) United States, Business Expert Press • Mullin, R & Cummins, J. (2010). Sales Promotion: How to Create, Implement and Integrate Campaigns that Really Work. Paperback • Neslin, Scott A., &Blattberg, Robert C. (1990). Sales Promotion: Concepts, Methods and Strategies. United States, Prentice Hall 						
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						

DIPLOMA IN COMMERCE
Year -2 / Semester- 3

DISCIPLINE SPECIFIC COURSE(DSC)- BUSINESS MATHEMATICS						
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)
DSC: Business Mathematics	4	Lecture	Tutorial	Practical/Practice	10+2	NIL
		4	0	0		
UNDERGRADUATE DIPLOMA IN COMMERCE						
Course: DSC 3.1			Course Title: Business Mathematics			
Max. Marks: As per Univ. rules			Min. Passing Marks: As per Univ. rules			
Course Outcome:						
<ul style="list-style-type: none"> Analyse how matrices are used as mathematical tools in representing a system of equations. Explain differential calculus to solve simple business problems. Evaluate business problems involving complex linear relationships between decision variables and their determining factors. Explain mathematical formulation and solution of problems related to finance including different methods of interest calculation, future and present value of money. 						
Unit	Topic			No. of Hours		
I	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).			12		
II	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			12		
III	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.			12		
IV	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.			12		
V	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			12		
Recommended Readings:						
<ul style="list-style-type: none"> Anthony, M.,& Biggs, N. (1996). Mathematics for Economics and Finance. Cambridge: Cambridge University Press. Ayres, F. J. (1963). Theory and Problems of Mathematics of Finance. New York: McGraw Hill Publishing. Budnick,P.(1986).AppliedMathematicsforBusiness,Economics,&SocialSciences. New York: McGraw Hill Publishing. Dowling, E.(2011).Introduction to Mathematical Economics. New York: Mc Graw Hill Publishing Kapoor. 						
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 -2 / Semester- 3

DISCIPLINE SPECIFIC COURSE(DSC)- HUMAN RESOURCE 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)
DSC: Human Resource Management	4	Lecture	Tutorial	Practical/Practice	10+2	NIL
		4	0	0		
UNDERGRADUATE DIPLOMA IN COMMERCE						
Course: DSC 3.2			Course Title: Human Resource Management			
Max. Marks: As per Univ. rules			Min. Passing Marks: As per Univ. rules			
Course Outcome:						
<ul style="list-style-type: none"> • Examine the evolution of HRD. • Analyse the role of HRD strategies in organisations. • Apply and evaluate a learning process starting with training needs, analysis, assessment and evaluation process. • Explore the role of training needs of employees. 						
Unit	Topic				No. of Hours	
I	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.				10	
II	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.				10	
III	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.				10	
IV	Concept and Importance, Assessing Training Needs, Designing and Evaluating Training & Development Programmes, Role, Responsibilities and challenges to Training Managers				10	
V	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.				20	
Recommended Readings:						
<ul style="list-style-type: none"> • Chabbra, T.N. (2016). Human Resource Management: Concepts and Issues. Dhanpat Rai and Co. Publications. • Durai,P.(2016).Human Resource Management (2nded.).New Delhi: Pearson Education. • Graig, Robert L.and Bittel, Lesterr.(Ed):Training and Development Hand Book, McGraw-Hill, New Delhi . • ILO, Teaching and Training Methods for Management Development Hand Book, McGraw-Hill , New York . • Kapur, Sashi: Human Resource Development and Training in Practice, Beacon Books, 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 -2 / Semester- 3

DISCIPLINE SPECIFIC COURSE(DSC)- MICRO ECONOMICS

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)
		Lecture	Tutorial	Practical/Practice		
DSC: Micro Economics	4				10+2	NIL
		4	0	0		

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
I	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).	12
II	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.	12
III	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.	12
IV	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)	12
V	Rent control, Minimum wages, Individual supply curve of labour, Peak load Pricing, Prisoners' dilemma and Game Theory	12

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, egyptankosh.ac.in

Tax Planning and Management

Year -2 / Semester- 3

DISCIPLINE SPECIFIC ELECTIVES (DSE)- INCOME TAX LAWS AND PRACTICES						
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)
DSE: Income Tax Laws and Practices	4	Lecture	Tutorial	Practical/Practice	10+2	NIL
		4	0	0		
UNDERGRADUATE DIPLOMA IN COMMERCE						
Course: DSE 3.1			Course Title: Income Tax Laws and Practices			
Max. Marks: As per Univ. rules			Min. Passing Marks: As per Univ. rules			
Course Outcome:						
<ul style="list-style-type: none"> • Able to understand basic taxation structure in India as per the Constitution of India. • Able to understand basic provisions regarding computation of taxable income of an individual for the current assessment year, whether From Salary or Business/Profession or other sources of Income. • Able to make numerical calculations of taxable income and exempt income as per the method of calculation prescribed under Income Tax Act, and tax payable on the same. 						
Unit	Topic				No. of Hours	
I	Income Tax Concepts				10	
II	Income From Salary				10	
III	Income from House Property				10	
IV	Income From Business or Profession				10	
V	Deductions From Gross Total Income and Aggregation of Income				20	
Recommended Readings:						
<ul style="list-style-type: none"> • Lal, B.B., (2009), Income Tax and Central Sales tax Law and Practice, 30th edition, Pearson Education. • Vinod K. Singhania and Monica Singhania, Students' Guide to Income Tax, Taxmann Publications Pvt. Ltd., New Delhi. • Mahesh Chandra, S.P. Goyal and D.C. Shukla, Income Tax Law and Practice, Pragati Prakashan, 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 -2 / Semester- 3

DISCIPLINE SPECIFIC ELECTIVES (DSE)- PUBLIC FINANCE

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)
DSE: Public Finance	4	Lecture	Tutorial	Practical/Practice	10+2	NIL
		4	0	0		

UNDERGRADUATE DIPLOMA IN COMMERCE

Course: DSE 3.2

Course Title: Public Finance

Max. Marks: As per Univ. rules

Min. Passing Marks: As per Univ. rules

Course Outcome:

- Develop comprehensive understanding of theories of public expenditure and their application.
- Thoroughly comprehend concepts and theories related to Public policy and rational choice.
- Identify differences in processes, revenue sources, and budgetary challenges that exist between different levels of government

Unit	Topic	No. of Hours
I	Public Finance: Nature, Definition, Scope of Public Finance, Role of Public Finance in Economic Development, Principles of Maximum Social Advantage	12
II	Public Revenue: Main Sources of Public Revenue, Classification and Importance of Taxes-Significance, merits and demerits of direct and indirect taxes, Impact, shifting, incidence and effects of taxation, Significance of income tax and corporation tax	12
III	Public Expenditure: Classification and Cannons of Public Expenditure, Effects of Public expenditure on – Production, Distribution and Economic Growth	12
IV	Public Debt: Need, Sources and repayment, Effects of Public debt on– Money Supply, Economic Growth and Economic Stability	12
V	Local Finance: Local bodies and their financial responsibilities, Sources of Local Finance, Local Taxation	12

Recommended Readings:

- Garg, R. & Garg, S. (2017): Handbook of GST in India, Bloomsbury India Professional.
- Mithani, D.M. (2013): Money, Banking, international trade and public finance, New Delhi, Himalaya publishing house
- Gupta, J. R. (2011): Public Economics in India: Theory and Practice, Atlantic Publishers.
- Jha, Raghendra (2010): Modern Theory of Public Finance, New Age International Pvt. Ltd. India
- The Theory of Public Finance, MG-Hill Publication, New York

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- 3

GENERAL ELCTIVES- PRINCIPLES OF TAXATION						
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)
GE: Principles of Taxation	4	Lecture	Tutorial	Practical/Practice	10+2	NIL
		4	0	0		
UNDERGRADUATE DIPLOMA IN COMMERCE						
Course: GE 3.1			Course Title: Principles of Taxation			
Max. Marks: As per Univ. rules			Min. Passing Marks: As per Univ. rules			
Course Outcome:						
<ul style="list-style-type: none"> Understand and analyze the key principles and objectives underlying the taxation system. Critically examine Indian tax laws and policies, both for direct and indirect taxes. Calculate taxable income, deductions, and liabilities for individuals and entities. 						
Unit	Topic				No. of Hours	
I	Concept of tax, fee, and cess. Classification of taxes: Direct and Indirect. Objectives and principles of taxation (canons of taxation). Basic terminologies: Income, person, assessee, assessment year, previous year				12	
II	Residential status and its significance. Scope of total income according to residential status. Exempted incomes under relevant sections. Basic computation of income under different heads				12	
III	Computation of income from salary and house property. Computation of income from business/profession and capital gains. Income from other sources Clubbing of income, aggregation, and set-off/carry forward of losses				12	
IV	Deductions from gross total income; rebates and reliefs. Computation of total income and tax liability for individuals and firms. Overview of tax rates, marginal rate, and practical exercises on cases				12	
V	Assessment procedures, filing of tax returns (manual and online/e-filing). Tax deducted at source (TDS), advance payment of tax. Income tax authorities and appellate procedures (appeals, revisions, penalties). Effect of tax avoidance and tax evasion, Black Money Act overview.				12	
Recommended Readings:						
<ul style="list-style-type: none"> Ahuja, G., & Gupta, R. (2022). Simplified Approach to Income Tax. Flair Publications Pvt. Ltd. Bandopadhyaya, S. B. (2019). Taxation I, II. Oxford University Press Mittal, N. (2019). Concept Building Approach to Income Tax Law & Practice. Cengage Learning India Pvt. Ltd. Balachandran. Indirect Taxation. Sultan Chand & Sons 						
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 -2 / Semester- 4

DISCIPLINE SPECIFIC COURSE(DSC)- BUSINESS STATISTICS						
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)
DSC: Business Statistics	4	Lecture	Tutorial	Practical/Practice	10+2	NIL
		4	0	0		
UNDERGRADUATE DIPLOMA IN COMMERCE						
Course: DSC 4.1			Course Title: Business Statistics			
Max. Marks: As per Univ. rules			Min. Passing Marks: As per Univ. rules			
Course Outcome:						
<ul style="list-style-type: none"> • Understand and apply statistical concepts and tools used in business decisions • Analyze data through measures of central tendency and dispersion • Use correlation and regression for relationships between variables • Apply time series and index numbers for forecasting and economic analysis • Use probability distributions for modelling business uncertainties 						
Unit	Topic				No. of Hours	
I	Introduction of Statistics Concept, definitions, scope, and functions. Collection and classification of data. Tabulation and graphical representation (histogram, pie chart, frequency polygon)				12	
II	Measures of Central Tendency and Dispersion Mean, median, mode, and their applications. Range, quartile deviation, mean deviation, standard deviation, and coefficient of variation. Properties and comparative study of dispersion measures				12	
III	Correlation and Regression Analysis 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.				12	
IV	Time Series Analysis and Index Numbers 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				12	
V	Probability and Probability Distributions Basic probability concepts and laws (addition, multiplication, conditional probability). Binomial, Poisson, and normal distributions (properties and applications)				12	
Recommended Readings:						
<ul style="list-style-type: none"> • S.C. Gupta, Business Statistics, Sultan Chand & Sons • Richard I. Levin & David S. Rubin, Statistics for Management, Pearson • J.K. Sharma, Business Statistics, Pearson • D.N. Elhance, Fundamentals of Statistics, Kitab Mahal 						
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 -2 / Semester- 4

DISCIPLINE SPECIFIC COURSE(DSC)- MANAGEMENT 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)
DSC: Management Accounting	4	Lecture	Tutorial	Practical/Practice	10+2	NIL
		4	0	0		
UNDERGRADUATE DIPLOMA IN COMMERCE						
Course: DSC 4.2			Course Title: Management Accounting			
Max. Marks: As per Univ. rules			Min. Passing Marks: As per Univ. rules			
Course Outcome:						
<ul style="list-style-type: none"> • Understand management accounting tools and techniques for decision-making • Analyze financial statements for managerial insights • Prepare and use budgets for planning and control • Apply marginal costing for short-term decisions • Use standard costing and variance analysis to improve performance 						
Unit	Topic				No. of Hours	
I	Introduction to Management Accounting Meaning, nature, scope, and objectives. Difference between financial, cost, and management accounting. Role of management accountant				10	
II	Financial Statement Analysis Comparative and common size statements. Ratio analysis: liquidity, profitability, solvency, and efficiency ratios. Trend analysis and interpretation				10	
III	Budgeting and Budgetary Control Types of budgets and budgeting process. Flexible budgets and zero-based budgeting. Performance evaluation through budgetary control				10	
IV	Marginal Costing and Break-Even Analysis Concepts of marginal cost, contribution, and P/V ratio. Break-even analysis and cost-volume-profit relationships. Decision making using marginal costing				10	
V	Standard Costing and Variance Analysis Concept of standard costing and its advantages. Material, labor, and overhead variances. Analysis and interpretation of variances for control				20	
Recommended Readings:						
<ul style="list-style-type: none"> • M.Y. Khan & P.K. Jain, Management Accounting • I.M. Pandey, Management Accounting • S.N. Maheshwari, Management Accounting • Anthony & Govindarajan, Management Control Systems 						
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 -2 / Semester- 4

DISCIPLINE SPECIFIC COURSE(DSC)- PRINCIPLES OF MARKETING						
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)
DSC: Principles of Marketing	4	Lecture	Tutorial	Practical/Practice	10+2	NIL
		4	0	0		
UNDERGRADUATE DIPLOMA IN COMMERCE						
Course: DSC 4.3			Course Title: Principles of Marketing			
Max. Marks: As per Univ. rules			Min. Passing Marks: As per Univ. rules			
Course Outcome:						
<ul style="list-style-type: none"> • Understand marketing fundamentals and environment • Analyze consumer buying behavior and market segmentation • Make product and pricing decisions effectively • Manage distribution channels and promotional strategies • Apply marketing research and stay updated with modern trends 						
Unit	Topic				No. of Hours	
I	Introduction to Marketing Meaning, nature, and scope of marketing. Marketing concepts and orientations. Marketing mix and environment				12	
II	Consumer Behavior Factors influencing consumer behavior. Buying decision process. Market segmentation, targeting, and positioning				12	
III	Product and Pricing Decisions Product classification and levels. Product life cycle and strategies. Pricing objectives and methods. Price determination and adjustments				12	
IV	Distribution and Promotion Channels of distribution and logistics. Retailing, wholesaling, and physical distribution. Promotion mix: advertising, sales promotion, personal selling, and public relations				12	
V	Marketing Research and Contemporary Trends Importance and process of marketing research. Marketing information system (MIS). Digital marketing and social media marketing. Consumer protection and ethics in marketing				12	
Recommended Readings:						
<ul style="list-style-type: none"> • Philip Kotler, Principles of Marketing • R.S. N. Pillai & Bagavathi, Modern Marketing • C.B. Mamoria & J.R. Agarwal, Marketing Management • K. Khandelwal, Marketing Management 						
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						

Tax Planning and Management

Year -2 / Semester- 4

DISCIPLINE SPECIFIC ELECTIVES (DSE)- GOODS AND SERVICES TAX (GST)						
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)
DSE: Goods and Services Tax (GST)	4	Lecture 4	Tutorial 0	Practical/Practice 0	10+2	NIL
UNDERGRADUATE DIPLOMA IN COMMERCE						
Course: DSE 4.1				Course Title: Goods and Services Tax (GST)		
Max. Marks: As per Univ. rules				Min. Passing Marks: As per Univ. rules		
Course Outcome:						
<ul style="list-style-type: none"> Comprehend the fundamental principles and structure of GST in India Understand registration requirements and the input tax credit mechanism Apply GST rates correctly on various goods and services Follow procedural compliances including returns, assessments, and audits Maintain accounting records and pass accounting entries related to GST for accurate financial reporting 						
Unit	Topic					No. of Hours
I	Introduction to GST Concept, features, and objectives of GST. History and need for GST reform in India. Structure of GST: CGST, SGST, IGST. Taxable events and supply under GST					12
II	Registration and Taxable Person Persons liable for registration. Process and types of GST registration. Composition scheme and its applicability. Input Tax Credit (ITC) provisions					12
III	GST Rates and Tax Payment GST rate structure: Standard slabs. Goods and services exempted from GST. Payment of tax: due dates, methods, and reverse charge mechanism. E-way bill and documentation					12
IV	Returns, Assessment, and Audit Types of GST returns and filing procedures. Assessment types and scrutiny. Audit provisions under GST. Appeals and revision					12
V	Accounting and Compliance under GST Accounting principles and ledgers under GST. Accounting entries for GST on purchase and sale. Maintenance and retention of records. Compliance mechanism and penalty provisions					12
Recommended Readings:						
<ul style="list-style-type: none"> Goods and Services Tax: An Introduction by CA Rajat Mohan GST Law and Practice by Dr. V. S. Datey GST Ready Reckoner by CA Rakesh Garg CBIC (Central Board of Indirect Taxes & Customs) official publications and updates 						
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 -2 / Semester- 4

DISCIPLINE SPECIFIC ELECTIVES (DSE)- PERSONAL TAX PLANNING						
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)
DSE: Personal Tax Planning	4	Lecture	Tutorial	Practical/Practice	10+2	NIL
		4	0	0		
UNDERGRADUATE DIPLOMA IN COMMERCE						
Course: DSE 4.2			Course Title: Personal Tax Planning			
Max. Marks: As per Univ. rules			Min. Passing Marks: As per Univ. rules			
Course Outcome:						
<ul style="list-style-type: none"> • Understand tax liability and income computation for individuals • Apply tax planning techniques across various income heads • Maximize tax benefits through eligible deductions and exemptions • Distinguish between tax planning, avoidance, and evasion • File income tax returns complying with legal requirements 						
Unit	Topic				No. of Hours	
I	Introduction to Personal Taxation Basics of income tax for individuals. Residential status and scope of income. Heads of income applicable to individuals				12	
II	Tax Planning Concepts Meaning, objectives, and significance of tax planning. Difference between tax planning, tax avoidance, and tax evasion. Tax planning with reference to residential status and income sources				12	
III	Income from Salary and House Property Computation of salary income. Perquisites and allowances. Income from house property: calculation and exemptions				12	
IV	Income from Business, Capital Gains, and Other Sources Business and profession income tax planning. Capital gains computation and exemptions. Income from other sources: interest, dividends, etc.				12	
V	Tax Deductions and Filing Deductions under Chapter VI-A (section 80C to 80U). Tax rebates and reliefs. Filing of income tax returns and tax compliance				12	
Recommended Readings:						
<ul style="list-style-type: none"> • Dr. Vinod K. Singhania, Students' Guide to Income Tax • Dr. V.P. Gaur, Income Tax Law and Practice • Bhagwati Prasad, Law and Practice of Income Tax • Income Tax Department's official guides and notifications 						
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 -2 / Semester- 4

GENERAL ELECTIVES- CUSTOM LAWS						
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)
GE: Custom Laws	4	Lecture	Tutorial	Practical/Practice	10+2	NIL
		4	0	0		
UNDERGRADUATE DIPLOMA IN COMMERCE						
Course: GE 4.1			Course Title: Custom Laws			
Max. Marks: As per Univ. rules			Min. Passing Marks: As per Univ. rules			
Course Outcome:						
<ul style="list-style-type: none"> • Understand the legal framework and administration of customs laws • Comprehend import-export and customs clearance procedures • Apply valuation, classification, and duty assessment principles • Familiarize with foreign trade policies affecting customs operations • Navigate customs enforcement, appeal mechanisms, and dispute resolution 						
Unit	Topic				No. of Hours	
I	Definitions and scope of customs laws. Objectives and principles of customs administration. Types of customs duties (basic customs duty, safeguard duty, anti-dumping duty)				12	
II	Import and export documentation. Customs clearance procedures. Valuation of goods for customs purposes. Baggage rules and exemptions				12	
III	Methods of valuation under Customs Act. Classification of goods according to tariff. Duty payment and refunds. Provisions for confiscation and penalty				12	
IV	Foreign Trade Policy overview. Import-Export licensing. Special Economic Zones (SEZs) and export promotion schemes. Duty drawback and exemption schemes				12	
V	Investigation and enforcement powers of customs authorities. Appeals and revision procedures. Advance rulings and dispute resolution. Role of customs in international trade compliance				12	
Recommended Readings:						
<ul style="list-style-type: none"> • V.S. Datey, Customs Law and Practice • R.K. Jain, Commentary on Customs Act • Central Board of Indirect Taxes & Customs (CBIC) official publications • Foreign Trade Policy documents 						
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						

DEGREE IN COMMERCE

Year -3 / Semester - 5

DISCIPLINE SPECIFIC COURSE(DSC)- INCOME TAX						
No. of Hours- 60						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE						
Course title Income Tax	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisites of the course(if any)
DSC: 5.1	4	Lecture 4	Tutorial 0	Practical/Practice 0	10+2	NIL
UNDERGRADUATE DEGREE IN B.COM(H)						
Course: DSC 5.1				Course Title: Income Tax		
Max. Marks: As per Univ. rules				Min. Passing Marks: As per Univ. rules		
<p>Course Outcomes: After completion of the course, learners will be able to:</p> <ul style="list-style-type: none"> Analyze the basic concepts of income tax and determine the residential status of different persons. Ability to understand the concept of taxation. Ability to understand the terminologies associated taxation in India. 						
Unit	Topic					No. of Hours
I	Introduction to Income Tax 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					12
II	Heads of Income 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					12
III	Clubbing, Aggregation and Set-off of Losses Clubbing of income: Applicability and computation. Aggregation of income and deduction from gross total income. Set-off and carry forward of losses					12
IV	Deductions, Tax Calculation, and Filing 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					12
V	Assessment and Administration Assessment procedure: Types and process. Income tax authorities: Powers and responsibilities. Appeals and revisions. E-filing, online tax payment, recent amendments and updates					12
<p>Recommended Readings:</p> <ul style="list-style-type: none"> Singhania, Vinod K. and Singhania, Monica. Students' Guide to Income Tax, University Edition. Taxmann Publications Pvt. Ltd., New Delhi. Ahuja, Girishand Gupta, Ravi. Simplified Approach to Income Tax. Flair Publications Pvt. Ltd. Delhi. Mittal, Naveen. Concept Building Approach to Income Tax Law & Practice. Cengage Learning India Pvt. Ltd., Delhi. <p>Note-Latest edition of the text books should be used.</p> <p>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.</p> <p>Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literaturestudy-online.com, epg-pathshala.egyankosh.ac.in</p>						

Year -3 / Semester - 5

DISCIPLINE SPECIFIC COURSE(DSC)- INTERNATIONAL BUSINESS						
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)
DSC: 5.2	4	Lecture	Tutorial	Practical/Practice	10+2	NIL
		4	0	0		
UNDERGRADUATE DEGREE IN B.COM(H)						
Course: DSC 5.2				Course Title: International Business		
Max. Marks: As per Univ. rules				Min. Passing Marks: As per Univ. rules		
Course Outcomes: After completion of the course, learners will be able to:						
<ul style="list-style-type: none"> Analyse the process of globalization and its impact on growth of international business. Evaluate the changing dynamics of the diverse international business environment. Analyse the theoretical dimensions of international trade as well as intervention measures adopted. Analyse the significance of different forms of regional economic integration and the role played by various international economic organisations. Summarize the concept and components of the Balance of Payments statement. Evaluate the forms of foreign direct investment and analyse benefits and costs of FDI. 						
Unit	Topic					No. of Hours
I	Introduction to International Business 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.					12
II	International Business Environment 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.					12
III	International Trade and BOP 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.					12
IV	Regional Economic Integration and International Economic Organisations 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.					12
V	International finance and contemporary issues in IB 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.					12
Recommended Readings:						
<ul style="list-style-type: none"> Bennett,R.International Business, Delhi:Pearson Cavusgil, S. T., Knight, G. & Riesenberger. International Business: Strategy, Management and the New Realities. Pearson India. Charles,WLHill & Jain,A. K. International Business, New Delhi: Tata Mc Graw Hill. Cherunilam,F. International Business: Text and Cases,6thed. PHI learning Daniels,J.D.,Radenbaugh,L.H.&Sullivan,D.P.InternationalBusiness,Pearson Education. Griffin, R. W& Pustay, M. W. International Business – A Managerial Perspective. Prentice Hall. 						
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						

Year -3 / Semester - 5

DISCIPLINE SPECIFIC COURSE(DSC)- BUSINESS GROWTH AND DEVELOPMENT POLICY						
No. of Hours- 60						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE						
Course title Business Growth and Development Policy	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisites of the course(if any)
DSC: 5.3	4	Lecture 4	Tutorial 0	Practical/Practice 0	10+2	NIL
UNDERGRADUATE DEGREE IN B.COM(H)						
Course: DSC 5.3				Course Title: Business Growth and Development Policy		
Max. Marks: As per Univ. rules				Min. Passing Marks: As per Univ. rules		
Course Outcome:						
<ul style="list-style-type: none"> Describe the nature and scope of macro-Economics, Income, Expenditure and their components and determinants. Analyze fiscal and monetary policy implications through his-LM framework in short run and long run. Compare the different theories of demand for money, supply of money approach and working of money multiplier. Analyze causes and effects of different types of inflation and trade-off between inflation and unemployment. 						
Unit	Topic					No. of Hours
I	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.					12
II	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.					12
III	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.					12
IV	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.					12
V	Flows of goods and capital, Saving and investment in a small and a large open economy, Exchange rates- Fixed and flexible, Mundell– Fleming model.					12
Recommended Readings:						
<ul style="list-style-type: none"> Blanchard, O.,(2021),Macroeconomics-Global edition,Pearson education,(8thed.) Branson,W.H.,(2005),Macroeconomic Theory and Policy, East West Book Pvt. Ltd. (3rd ed.) Chaturvedi,D. D..Macro Economics. Kitab Mahal, Delhi Deepashree and Aggarwal.,(2021),Macro Economics, Scholar, Tech Press, New Delhi. Dornbusch,R.,StanleyF.,&StartzR.,(2018),Macroeconomics,McGrawHill Education (13th ed.) Gupta,G.S.(2017),Macro economics:Theory and Applications, McGraw Hill Education (4th ed.) Mankiw,N.G.,(2019)Macroeconomics, Macmillan Learning. (10thed.) Mankiw,N.G.,(2021),Principles of Economics, Cengage Learning, Inc. (9thed.) Samuelson P., A.,Wiliam D. Nordhaus & Chaudhary S. (2021), Macroeconomics, McGraw Hill Education (20th ed.) 						
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						

Tax Planning and Management

Year -3 / Semester - 5

DISCIPLINE SPECIFIC ELECTIVE (DSE)- E-TAXATION AND E-ACCOUNTING						
No. of Hours- 60						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE						
Course title: E-Taxation and E-Accounting	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisites of the course(if any)
DSE: 5.1	4	Lecture 4	Tutorial 0	Practical/Practice 0	10+2	NIL
UNDERGRADUATE DEGREE IN B.COM(H)						
Course: DSE 5.1				Course Title: E-Taxation and E-Accounting		
Max. Marks: As per Univ. rules				Min. Passing Marks: As per Univ. rules		
Course Outcome:						
<ul style="list-style-type: none"> • Understand the principles and tools of electronic taxation and accounting environments • Apply knowledge for e-filing, e-payment, and online tax compliance • Develop competency in using accounting software and preparing digital financial statements • Ensure GST compliance through digital platforms and handle e-invoicing • Recognize security, legal, and emerging challenges in e-taxation and e-accounting 						
Unit	Topic					No. of Hours
I	Introduction to E-Taxation and E-Accounting Concepts: E-Taxation, E-Accounting, digital tax environment. Benefits of digitization in accounting and taxation. Indian legal framework and regulatory authorities (CBDT, CBIC, Income Tax Department)					10
II	Electronic Filing and Online Compliance E-filing of income tax returns: process, platforms, and requirements. E-payment of taxes for direct and indirect tax. PAN, TAN applications and updates through online portals E-assessment and e-verification procedures E-Accounting Practices and Software Fundamentals of electronic accounting: data entry, e-ledgers, e-journal, trial balance. Use of accounting software (Tally, Busy, Zoho, QuickBooks). Generation of financial statements online. E-audit: concept and implementation					20
III	GST, E-Invoicing, and Integration GST compliance: e-filing, e-invoice generation, and reconciliation. Input Tax Credit (ITC) matching through GSTN. Integration of tax and accounting platforms. Handling discrepancies and mismatches digitally					15
IV	Security, Challenges, and Emerging Trends Security issues in e-taxation and e-accounting (data protection, privacy, cyber threats). Digital signature, encryption, and data backup. Emerging trends: blockchain, cloud accounting, artificial intelligence in tax/accounting. Legal compliance and ethical issues					15
Recommended Readings:						
<ul style="list-style-type: none"> • E-Accounting: Discussion and Practice – DOTNET Institute • Electronic Accounting: Benefits, Features, and Implementation Guide – Busy Accounting • Taxmann’s Guide to E-Filing and Compliance • Income Tax Department and CBIC official portals and user guides • [University Curriculum PDFs and E-Accounting Journals] 						
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 - 5

DISCIPLINE SPECIFIC ELECTIVE (DSE)- BUSINESS TAX PROCEDURES AND MANAGEMENT						
No. of Hours- 60						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE						
Course title Business Tax Procedures and Management	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisites of the course(if any)
DSE:5.2	4	Lecture 4	Tutorial 0	Practical/Practice 0	10+2	NIL
UNDERGRADUATE DEGREE IN B.COM(H)						
Course: DSE 5.2				Course Title: Business Tax Procedures and Management		
Max. Marks: As per Univ. rules				Min. Passing Marks: As per Univ. rules		
Course Outcome:						
<ul style="list-style-type: none"> Analyze the provisions of payment of tax in advance, deduction of tax at source and computation of tax, interest and fee payable to / by government; Know about various Income Tax authorities and return of income; Comprehend the assessment procedures and filing of appeals; Learn the provisions dealing with penalties and prosecutions, and search, seizure and survey; and evaluate the concept of GAAR and conditions for levy of Securities Transaction Tax. 						
Unit	Topic					No. of Hours
I	Advance payment of Tax; Tax deduction/ collection at source: Provisions, documentation, returns and Certificates; Interest payable by assessee/ Government; Collection and recovery of Tax.					12
II	Income Tax authorities; Return of income.					12
III	Assessment, re-assessment and rectification of mistakes; Appeals and revisions; Preparation and filing of appeals with appellate authorities.					12
IV	Penalties and Prosecutions; Provisions relating to undisclosed income/ investment; Search, seizure and survey.					12
V	Transactions with persons located in notified jurisdictional area; General anti-avoidance rule (GAAR); Tax clearance certificate; Securities transaction tax; TAN (Tax Deduction and Collection Account Number); TIN (Tax Information Network).					12
Recommended Readings:						
<ul style="list-style-type: none"> Singhania, Vinod K. and Singhania, Monica. Corporate Tax planning& Business Tax Procedures. Taxmann Publications Pvt. Ltd., New Delhi. Ahuja, Girish and Gupta, Ravi. Corporate Tax Planning. Commercial Law House, Delhi. Ahuja, Girish. and Gupta. Ravi. Systematic Approach to Income Tax. Bharat Law House. Delhi. Bajpai.Om Shanker. Search. Seizure and Survey. Taxmann Publications Pvt. 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 - 5

GENERAL ELECTIVE (G.E)- FILING OF INCOME TAX RETURNS						
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)
Filing of Income Tax Returns						
GE 5.1	4	Lecture	Tutorial	Practical/Practice	10+2	NIL
		4	0	0		
UNDERGRADUATE DEGREE IN B.COM(H)						
Course: GE 5.1				Course Title: Filing of Income Tax Returns		
Max. Marks: As per Univ. rules				Min. Passing Marks: As per Univ. rules		
Course Outcome:						
<ul style="list-style-type: none"> know the difference between e-filing and regular filing of Income tax returns and understand the circumstances when e-filing is mandatory. understand the basic process of computing taxable income and tax liability, and know about various types of income tax return forms. understand the concept of advance payment of tax and tax deduction at source and develop the ability of e-filing of TDS returns. 						
Unit	Topic					No. of Hours
I	Introduction of E-Filing: Meaning of e-filing, Difference between e-filing and manual filing of returns, Benefits and limitations of e-filing, Types of e-filing (online vs. offline). PAN Application and Linking PAN with Aadhaar.					12
II	TDS and e-Filing of TDS Returns: Introduction to the concept of TDS; provisions in brief relating to advance payment of tax; schedule for deposit of TDS; schedule for submission of TDS returns; prescribed forms for filing.					12
III	E-filing of Various Forms: Forms for Persons with Business/Professional Income, Forms for Persons without Business/Professional Income					12
IV	Information from Form-16, Form 26AS and Annual Information Statement (AIS). E-filing of ITR-1, ITR-2, ITR-3 and ITR-4, ITR-5, ITR-6 and ITR-7. E-Payment of Taxes					12
V	Other Issues: Tax Credit Mismatch, Rectification, Refund Status, Grievances Submission and Tracking Status.					12
Recommended Readings:						
<ul style="list-style-type: none"> Ahuja, Girish and Ravi Gupta. Systematic Approach to Income Tax. Bharat Law House, Delhi. Singhania, Vinod K. and Monica Singhania. Students' Guide to Income Tax, University Edition. Taxmann Publications Pvt. 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 - 6

DISCIPLINE SPECIFIC COURSE(DSC)- FINANCIAL MANAGEMENT

No. of Hours- 60

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

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

UNDERGRADUATE DEGREE IN B.COM(H)

Course: DSC 6.1

Course Title: Financial Management

Max. Marks: As per Univ. rules

Min. Passing Marks: As per Univ. rules

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.

Unit	Topic	No. of Hours
I	Financial Management: An Overview Nature, scope and objectives of financial management. An overview of time value of money and risk and return.	12
II	Capital Budgeting Decision 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.	12
III	Cost of Capital and Financing Decision Cost of Capital: 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. Capital Structure: 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.	12
IV	Dividend Decision Theories for relevance and irrelevance of dividend decision for corporate valuation-MM Approach, Walter's Model, Gordon 's Model. Determinants of Dividend policy.	12
V	Working Capital Decision Concepts of Working Capital, Operating &Cash Cycles, Risk-return Trade off, working capital estimation, Receivables Management.	12

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.
- Rustagi, R.P. Fundamentals of Financial Management Taxmann. New Delhi.
- 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 - 6

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)
Corporate Accounting						
DSC: 6.2	4	Lecture	Tutorial	Practical/Practice	10+2	NIL
		4	0	0		
UNDERGRADUATE DEGREE IN B.COM(H)						
Course: DSC 6.2				Course Title: Corporate Accounting		
Max. Marks: As per Univ. rules				Min. Passing Marks: As per Univ. rules		
<p>Course Outcome: After completion of the course, learners will be able to understand:</p> <ul style="list-style-type: none"> • 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
I	<p>Accounting for Share Capital and Debentures: 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.</p>					12
II	<p>Financial Statements of Companies: 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</p>					12
III	<p>Valuation of Intangible Assets and Shares: Valuation of Intangible Assets and Shares. Value Added Statement, Economic Value Added, Market Value Added, Shareholder Value Added.</p>					12
IV	<p>Amalgamation of Companies and Internal Reconstruction: 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).</p>					12
V	<p>Corporate Financial Reporting 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</p>					12
<p>Recommended Readings:</p> <ul style="list-style-type: none"> • 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. • Goyal, V.K.,& Goyal,R.—Corporate Accounting PHI Learning, New Delhi. • Sah,R.K. —Concept Building Approach to Corporate Accounting Cengage. <p>Note-Latest edition of the text books should be used.</p> <p>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.</p> <p>Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literaturestudy-online.com, epg-pathshala, egyankosh.ac.in</p>						

Year -3 / Semester - 6

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	Tutorial	Practical/Practice	10+2	NIL
		4	0	0		
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		
Course Outcome:						
<ul style="list-style-type: none"> ● Analyse the basic concepts of development ● Evaluate the magnitude, size, and dimensions of the Indian economy ● Evaluate the role of population as an economic resource ● Analyse the role and contribution of agriculture in the economic development 						
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
Recommended Readings:						
<ul style="list-style-type: none"> ● Datt G.& MahajanA.,(2016)Indian Economy, S.Chand and Company. ● Deepashree(2021), Indian economy, MKM Publisher, New Delhi. ● Joshi,S.,(2020),WhatdeterminesmanufacturingsectoremploymentinIndia: Evidence from panel data? Productivity, Vol.61, No.1, April-June. ● Joshi,S.,(2014),The Service Sector: An Exploration of the Indian Experience, World Association for Sustainable Development, U.K. ● PuriV.K. and Mishra S.K., (2020)Indian Economy-38thRevised &Updated edition, Himalya Publishing House. ● Salvatore D.(2020).Managerial Economics. Oxford University Press. ● Uma Kapila(2021),Indian Economy-Performance and Policies, Academic Foundation, 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						

Tax Planning and Management
Year -3 / Semester - 6

DISCIPLINE SPECIFIC ELECTIVE (DSE)- INTERNATIONAL TAXATION						
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)
International Taxation	4	Lecture	Tutorial	Practical/Practice	10+2	NIL
DSE: 6.1	4	4	0	0	10+2	NIL
UNDERGRADUATE DEGREE IN B.COM(H)						
Course: DSE 6.1				Course Title: International Taxation		
Max. Marks: As per Univ. rules				Min. Passing Marks: As per Univ. rules		
<p>Course Outcome: After completion of the course, learners will be able to:</p> <ul style="list-style-type: none"> • Assess the general view of international trade. • List the reasons for taxation of international trade • List the tax advantages for the promotion of international trade. • Explain the problems encountered in the taxation of international trade 						
Unit	Topic					No. of Hours
I	Principles of International Taxation, Basics of International tax Structures, Model Tax Conventions (UN, US and OECD),					12
II	Meaning and Definition of Transfer Pricing, Transfer Pricing Methods: Arms' Length Pricing Methods, Comparable Uncontrolled Price Method (CUP), Resale Price Method, Cost-Plus Method, Transactional Net Margin Method (TNMM), Profit Split Method, how to choose an Appropriate Method, Role of an Advanced Pricing Agreement Associated Enterprises Permanent Establishment					12
III	Provisions of Income-tax Act 1961 and Income tax Rules, 1962, relevant to International Taxation in India					12
IV	Provisions of Income-tax Act 1961 and Income tax Rules, 1962, relevant to International Taxation in India					12
V	Double Taxation Avoidance Agreements, Tax Information Exchange Agreements, Anti-Avoidance Measures etc.					12
<p>Recommended Readings:</p> <ul style="list-style-type: none"> • Fundamentals Of International Taxation by CA. Divakar Vijayasarathy, Bharat Law House, Delhi, 2018 • Guide to International Taxation (7Th Edition) by CA Kamal Garg, Bharat Law House Pvt Ltd • Direct Tax Laws & International Taxation Summary, T N Manoharan and G R Hari, Snow White Publications Pvt Ltd, 2019 • Cracker Direct Tax Laws & International Taxation, Ravi Chhawchharia, Taxmann Publications <p>Note-Latest edition of the text books should be used.</p> <p>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.</p> <p>Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literaturestudy-online.com, epg-pathshala, egvankosh.ac.in</p>						

Year -3/ Semester - 6

DISCIPLINE SPECIFIC ELECTIVE(DSE)- CORPORATE TAX PLANNING

No. of Hours- 60

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title: Corporate Tax Planning	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisites of the course(if any)
DSE: 6.2	4	Lecture	Tutorial	Practical/Practice	10+2	NIL
		4	0	0		

UNDERGRADUATE DEGREE IN B.COM(H)

Course: DSE 6.2

Course Title: Corporate Tax Planning

Max. Marks: As per Univ. rules

Min. Passing Marks: As per Univ. rules

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

- Differentiate between various tax planning concepts and understand the assessment of corporate assesses.
- Devise strategies for tax planning in respect of setting up of a new business especially the tax issues of start-ups.
- Examine the relevant tax provisions for non-resident Indians and double taxation relief.
- Analyse the provisions of transfer pricing.

Unit	Topic	No. of Hours
I	Tax planning, tax management, tax evasion, tax avoidance; Types of companies; Residential status of companies and tax incidence; Tax liability and minimum alternate tax; Carry forward and set off of losses in case of certain companies; Deductions available to corporate assesses.	12
II	Tax planning with reference to setting up of a new business: forms of organisations and tax provisions for start-ups; Tax planning with reference to receipt of insurance compensation, distribution of assets at the time of liquidation and sale of scientific research assets.	12
III	Tax planning in respect of non-resident Indians: Tax on non-resident sportsmen or sports associations, Exemption of Interest on NRE accounts and Exemption in respect of salaries of foreign citizens; Double taxation relief.	12
IV	Transfer pricing: Arm's length price and its computation; Advance rulings	12
V	Tax planning with reference to business restructuring: Amalgamation, Demerger, Slump sale, Conversion of sole proprietary concern/partnership firm into Company and Conversion of company into LLP	12

Recommended Readings:

- Singhania, Vinod K. and Singhania, Monica. Corporate Tax Planning & Business Tax Procedures. Taxmann Publications Pvt. Ltd., New Delhi.
- Ahuja, Girish and Gupta, Ravi. Corporate Tax Planning. Commercial Law House, 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 - 6

GENERAL ELECTIVE (GE)- AUDITING & SECRETARIAL PRACTICE						
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)
GE:6.1	4	Lecture	Tutorial	Practical/Practice	10+2	NIL
		4	0	0		
UNDERGRADUATE DEGREE IN B.COM(H)						
Course: GE 6.1				Course Title: Auditing & Secretarial Practice		
Max. Marks: As per Univ. rules				Min. Passing Marks: As per Univ. rules		
Course Outcome:						
<ul style="list-style-type: none"> • Discuss basic concepts of auditing and acquaint with latest developments in the area of auditing. • Describe the need of auditing and the role of auditors. • Demonstrate the principles, procedures and techniques of auditing. • Interpret the contents of audit reports. • Analyse the provisions of companies act, 2013 relating to auditor and auditing. 						
Unit	Topic					No. of Hours
I	Auditing: Introduction, Meaning, Objectives, Basic Principles, Classifications, Advantages and Limitations of Audit Investigation, Difference between Audit and Investigation: Audit Program, Audit Evidence, Internal Control, Internal Check and Internal Audit.					12
II	Vouching – Definition – Features – Examining Vouchers - Vouching of Cash book – Vouching of Trading Transactions.					12
III	Verification and Valuation of Assets & Liabilities Company Auditor - Qualifications and Disqualifications –Appointment - Removal, Remuneration, Rights, Duties and Liabilities, Auditor’s Report - Contents and Types Company Auditor Report Order (CARO). Recent trends in auditing.					12
IV	Secretarial Practice: Definition of Company Secretary, Qualification of Company Secretary, Appointment, Dismissal, Duties & Liability for Offences of Company Secretaries.					12
V	Position and Role of Company Secretaries, Company Secretary in Practice Role of Company Secretary in conducting Annual General Meeting, Extra Ordinary General Meeting, Director, Board and Committee Meetings Meaning and Types of Motions and Resolution in various meetings, writing minutes of various meetings					12
Recommended Readings:						
<ul style="list-style-type: none"> • Dinkar, P., Principles and Practice of Auditing, Sultan Chand and Sons, New Delhi. • Institute of Chartered Accountants of India: Auditing and Assurance Standards, Module of ICAI. • Gupta, K., and Arora, A., Fundamentals of Auditing, Tata Mc-Graw Hill, Publishing Co. Ltd., New Delhi. • Kapoor, N.D., Secretarial Practice, Sultan Chand and Sons. 						
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						