



प्रो० राजेन्द्र सिंह (रज्जू भय्या) विश्वविद्यालय, प्रयागराज
Prof. Rajendra Singh (Rajju Bhaiya) University, Prayagraj

(Formerly Allahabad State University, Allahabad)

A Public University established under Uttar Pradesh State University Act 1973

DEPARTMENT OF COMMERCE

Programme B. Com. (Bachelors of Commerce)

Syllabus

Session: 2024-2025 Onwards



- ❖ Programme Structure
- ❖ Course Outcomes (Cos)
- ❖ Detailed Syllabus (Course Contents)

Prof. Rajendra Singh (Rajju Bhaiya) University,
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PROGRAMME STRUCTURE-B.Com. (NEW 2024-25 onwards)

Year	Sem.	Course Code	Paper Title		Credits
1	I	C010101T	Advanced Accounting	Major (Core)	4
		C010102T	Business Organization	Major (Core)	3
		C010103T	Business Environment	Major (Core)	3
		C010104T	Business Statistics	Minor (Elective)	3
		C010105T	Computer Application	Minor (Elective)	2
			Vocational/ Skill Enhancement Course	SEC Elective	3
			Value Added Course (Select any one) 1. Understanding India 2. Environmental Studies	VAC Elective	2
	II	C010201T	Business Statistics	Major (Core)	4
		C010202T	Essentials of E-Commerce	Major (Core)	3
		C010203T	Business Economics	Major (Core)	3
		C010204T	Human Resource Development	Minor (Elective)	3
		C010205T	Advertising Management	Minor (Elective)	2
			Ability Enhancement Course- Hindi Bhasha Kaushal evam Sanchar (हिंदी भाषा कौशल एवं विकास)	AEC	3
	Summer Training	ST	2		
2	III	C010301T	Income Tax Law And Account	Major (Core)	4
		C010302T	Business Management	Major (Core)	3
		C010303T	Inventory Management	Major (Core)	3
		C010304T	Business Law & Ethics	Minor (Elective)	3
		C010305T	Business Policy	Minor (Elective)	2
			Vocational/ Skill Enhancement Course	SEC Elective	3
			Value Added Course (Select any one) 1. Digital and Technological Solutions 2. Health and Wellness 3. NCC 4. NSS	VAC Elective	2

			5. Rovers and Rangers		
	IV	C010401T	Cost Account	Major (Core)	4
		C010402T	Fundamentals of Marketing	Major (Core)	3
		C010403T	Monetary Theory and Banking in India	Major (Core)	3
		C010404T	Company Law	Minor (Elective)	3
		C010405T	Consumer Behaviour	Minor (Elective)	2
				Ability Enhancement Course- English Language Skill and Communication	AEC
			Summer Training	ST	2
3	V	C010501T	Corporate Accounting	Major (Core)	3
		C010502T	Goods and Services Tax	Major (Core)	3
		C010503T	Auditing	Major (Core)	3
		C010504T	Principles and Practices of Insurance	Major (Core)	3
		C010505T	Digital Marketing	Major (Core)	3
		C010506T	Labour Laws	Major (Core)	3
		C010507R	Project/Industrial Visit/Field Survey	Major (Core)	2
	VI	C010601T	Management Accounting	Major (Core)	4
		C010602T	Indian Economy	Major (Core)	4
		C010603T	Sales Management	Major (Core)	4
		C010604T	Financial Institutions and Market	Major (Core)	4
C010605T		Small Business Management	Major (Core)	4	

Major (Core)

Minor (Elective)

Programme: B.Com.	Year: First	Semester: First
Subject: Commerce Paper: I – Major (Core)		
Course Code: C010101T	Course Title: Advanced Accounting	Credits: 4
<p>Course outcomes: Upon successful completion of the course students will be able to :</p> <p>CO1: Outline the Accounting Principles, concepts and conventions in relation to Global Accounting Standards.</p> <p>CO2: List the influence of accounting in divergent business statement Regionally and Locally.</p> <p>CO3: Utilize different methods for enhancing sales Locally and Nationally.</p> <p>CO4: Compile accounting statements for Regional business operations.</p> <p>CO5: Design financial statements to create financial stability.</p> <p>CO6: Predict future mislaying by using analytical skills.</p>		
Unit	Topics	
I	<p>Accounting – Meaning, Definition, Nature and scope of accounting.</p> <p>Accounting Principles: Concepts and Conventions, Indian and International Accounting Standards. Accounting Mechanics: Double Entry System, Preparation of Journal, Ledger and subsidiary book.</p>	
II	<p>Royalty Accounts - Accounting Records for Royalty in the books of Landlords and Lessee, Recoupment of Short working, Sub - lease, Short working Reserve Account.</p> <p>Hire Purchase Account - Accounting Records in the Books of Hire Purchaser and Vendor, Different Methods of Calculation of Interest and Cash Price, Maintenance of Suspense Account, Payment of Premium, Default in Payment and Partial Returns of Goods.</p>	
III	<p>Installment Payment System - Difference between Hire Purchase and Installment Payment System. Accounting Records in the book of Purchaser & Vendor, Interest suspense account.</p> <p>Branch Accounts - Meaning and Objectives of Branch Account, Importance and Advantages, Classification of Branches, Accounting of Branch Accounts under various Methods.</p>	
IV	<p>Departmental Accounts - Meaning, Objects and Importance, Advantage, Methods of Departmental Accounts, Final Accounts of Non Corporate Departmental Business, Allocation of Indirect Expenses.</p>	
<p>Suggested Readings:</p> <ol style="list-style-type: none"> 1. Singh, R.K., Saxena, P., Srivastava, H. (2023) Accounting (2). Shikha Publisher 2. Tulsian.P.C., Tulsian, Tushar. (2023).Financial Accounting. S Chand & Company Ltd 3. Reddy,T.S., Murthy,A.(2023).Financial Accounting. Margham Publications. 4. Singh,P., &Mohan,M.(2022).Financial Accounting & Analysis. Thakur Publications. 5. Rao, G.C.(2022).Financial Accounting. Commercial Law House. 6. Shukla, S.M.,(2022).Financial Accounting(51st Ed).Sahitya Bhawan Publications. 7. Monga ,J.R., &Bhadhaur, R.F.(2022). Financial Accounting. Scholar Tech Press. 8. Arora, M.N., Achalapathi, K.V., &Brinda,S.(2021). Financial Accounting. Taxmann Publication. 		
<p>Suggested equivalent online courses & E-Resources:</p> <ol style="list-style-type: none"> 1. www.accountingtools.com 2. www.principlesofaccounting.com 3. Royalty-https://www.youtube.com/watch?v=aoWrwUy0KHU 4. Hire Purchase Accounts-https://www.youtube.com/watch?v=eMHsyBP08Lo 5. Departmental Accounts-https://www.youtube.com/watch?v=yRMbOJC0cqY 6. Branch Accounts-https://www.youtube.com/watch?v=JUHD6tYgA6Y 		

Programme: B.Com.	Year: First	Semester: First
Subject: Commerce Paper: II – Major (Core)		
Course Code: C010102T	Course Title: Business Organization	Credits: 3
<p>Course outcomes: Upon successful completion of the course students will be able to :</p> <p>CO1: Identify developments of business in modern era.</p> <p>CO2: Select numerous opportunities for a successful businessman.</p> <p>CO3: Plan the appropriate location for the establishment of business at different regions.</p> <p>CO4: Compare the working of different forms of business.</p> <p>CO5: Evaluate the qualities of human staffs working in the organization.</p> <p>CO6: Create the concept of human value in organizational culture.</p>		
Unit	Topics	
I	<p>Business: Concept, Meaning, Features, Stages of development of business and importance of business. Classification of Business Activities. Meaning, Characteristics, Importance and Objectives of Business Organization, Evolution of Business Organization. Difference between Industry and Commerce and Business and Profession, Modern Business and their Characteristics.</p>	
II	<p>Promotion of Business: Considerations in Establishing New Business. Qualities of a Successful Businessman. Forms of Business Organization: Sole Proprietorship, Partnership, Joint Stock Companies & Co-operatives and their Characteristics, relative merits and demerits, Difference between Private and Public Company, Concept of One Person Company.</p>	
III	<p>Plant Location: Concept, Meaning, Importance, Factors Affecting Plant Location. Alfred Weber's and Sargent Florence's Theories of Location. Plant Layout -: Meaning, Objectives, Importance, Types and Principles of Layout. Factors Affecting Layout. Size of Business Unit -: Criteria for Measuring the Size and Factors Affecting the Size. Optimum Size and factors determining the Optimum Size.</p>	
IV	<p>Business Combination: Meaning, Characteristics, Objectives, Causes, Forms and Kinds of Business Combination. Rationalization: Meaning, Characteristics, Objectives, Principles, Merits and demerits, Difference between Rationalization and Nationalization.</p>	
<p>Suggested Readings:</p> <ol style="list-style-type: none"> 1. Chopra, S., Munjal, V. (2023). Business Organisation. JSR Publishing House LLP. 2. Devi, I., Bhowmick, S. (2023). Business Organisation & Management. Ashok Publication. 3. Borah, K., Debnath, A., Konwar, J. (2023) Business Organization & Management. Ashok Publications. 4. Mathur, A. (2022). Business Organisation & Management. Taxman Publication. 5. Patrick, A., Lakshmi, T.N., Padmavathy, R., P. Sathyavati. (2022). Business Organisation & Management. Himalaya publishing House. 6. Kumar, P. (2023) Business Organisation. S. Chand Publication 7. Krishnamurthy, K. (2022). Textbook of Business Organisation. Global Vision Publishing House. 8. Sharma, F.C. (2021). Business Organisation. S.B.P.D. Publications. 		
<p>Suggested equivalent online courses & E-Resources:</p> <ol style="list-style-type: none"> 1. https://www.coursera.org/courses?query=business%20management 2. https://onlinecourses.swayam2.ac.in/nou21_mg03/preview 3. https://www.classcentral.com/course/swayam-bcoc-132-business-organisation-and-management 4. Business Organisation- https://www.youtube.com/watch?v=2TZXH3YE3Hw 5. Promotion of Business - https://www.youtube.com/watch?v=ltmiibmwmH0 6. Plant Location- https://www.youtube.com/watch?v=s17gpfE7VmE 7. Business Combination- https://www.youtube.com/watch?v=XWugOpgIECA 		

Programme: B. Com.		Year: First	Semester: First
Subject: Commerce Paper: III – Major (Core)			
Course Code: C010103T		Course Title: Business Environment	Credits: 3
<p>Course outcomes: Upon successful completion of the course, students will be able to:</p> <p>CO1: Identify the role of economic and business environment in operation of business in India.</p> <p>CO2: Outline the operation of different institutions in international business environment.</p> <p>CO3: Analyze the environment of a business from the legal, cultural, political, technological and natural perspectives.</p> <p>CO4: Explain business analysis of the Local and National environment.</p> <p>CO5: Evaluate current economic conditions in developing Regional markets and future opportunities.</p> <p>CO6: Assess the role of micro and macro-economic forces with reference to Global business environment in formulation of trade policy of India.</p>			
Unit	Topics		
I	Introduction: Concept, Significance and Components of Business environment, Factor affecting Business Environment, Micro and Macro environment.		
II	Economic Systems: Capitalism, Socialism, Communism, Mixed Economy- Public Sector & Private Sector		
III	Industrial Policy - Brief historical perspective; New industrial policy of India, Socio-economic implications of Liberalization, Privatization and Globalization		
IV	Role of Government in Regulation and Development of Business; Monetary and Fiscal Policy; EXIM Policy, FEMA; Overview of International Business Environment, Trends in World Trade: WTO-Objectives and role in international trade.		
<p>Suggested Readings:</p> <ol style="list-style-type: none"> 1. Singh, R.K., Maxwell, Sarita and Pandey, Bireshwar (2023) Business Environment (2). Shikha Publisher 2. Cherunilam, F. (2023). Business Environment(1). Himalaya Publishing House. 3. Worthington, I. & Britton, C. (2022). Business Environment (5). FT Prentice Hall, New Delhi. 4. Mishra, S.K. & Puri V. K. (2021) . Business Environment (2). Himalaya publishing House, New Delhi. 5. Prakash, M. (2021). Business Environment (3). S.B.P.D. Publishing House, Agra. 6. Dutt, R.&Sundharam. (2020). Business Environment (6). K.P.M.Indian Economy, S.Chand Delhi. 7. Sinha, R. (2020). Business Environment (4).S.B.P.D.Publishing House, Agra. 8. Sinha, C.V. (2019). Business Environment (10). S.B.P.D.Publishing House, Agra. <p>Suggested equivalent online courses & E-Resources:</p> <ol style="list-style-type: none"> 1. https://onlinecourses.swayam2.ac.in/imb22_mg02/preview 2. www.taxmaan.com 3. https://www.coursera.org/learn/global-business-environment 4. Business Environment- https://www.youtube.com/watch?v=QURE9TT230g 5. Economic System- https://inomics.com/teach/top-youtube-channels-to-learn-econometrics-and-economics 6. Industrial Policy- https://www.youtube.com/watch?v=cZbEF5P6ko0 			

Programme: B. Com.		Year: First	Semester: First
Subject: Commerce Paper: IV – Minor (Elective)			
Course Code: F010104T		Course Title: Business Statistics	Credits: 3
<p>Course outcomes: Upon successful completion of the course, students will be able to:</p> <p>CO1: Identify the key terminology, concepts tools and National techniques used in business statistical analysis.</p> <p>CO2: Outline Regional sampling distribution for sample means and sample proportions.</p> <p>CO3: Analyze regression analysis and use it in Local business decision making.</p> <p>CO4: Apply a variety of hypothesis test to aid decision making in a Global business context.</p> <p>CO5: Evaluate measures of Central tendency and variation.</p> <p>CO6: Assess decision making skill using Probability density function.</p>			
Unit	Topics		
I	Introduction: Concept, features, significance & limitations of statistics, Types of data, Classification & Tabulation, Frequency distribution & graphical representation.		
II	Measures of Central Tendency (Mean, Median, Mode), Measures of Variation (Range, Quartile Deviation, Mean Deviation and Standard Deviation), Significance & properties of a good measure of variation, Measures of Skewness & Kurtosis.		
III	Correlation and Regression: Meaning and types of correlation, Simple correlation, Scatter diagram method, Karl Pearson's Coefficient of correlation, Significance of correlation, Regression concept, Regression lines, Regression equations and Regression coefficient.		
IV	Probability: Concept, Events, Addition Law, Conditional Probability, Multiplication Law & Baye's theorem [Simple numerical]. Probability Distribution: Binomial, Poisson and Normal. Sampling: Method of sampling, Sampling and non-sampling errors, Test of hypothesis, Type-I and Type-II Errors, Large sample tests.		
Suggested Readings:			
<ol style="list-style-type: none"> Anderson, D. R., Sweeney, D. J., Williams, T. A., Camm, J. D., & Cochran, J. J. (2020). <i>Statistics for Business & Economics</i> (14th ed.). Cengage Learning. Levin, R. I., Rubin, D. S., Rastogi, S., & Siddiqui, M. H. (2017). <i>Statistics for Management</i> (8th ed.). Pearson Education. Keller, G. (2018). <i>Statistics for Management and Economics</i> (11th ed.). Cengage Learning. Gupta, S. C., & Kapoor, V. K. (2014). <i>Fundamentals of Mathematical Statistics</i>. Sultan Chand & Sons. Berenson, M. L., Levine, D. M., Szabat, K. A., & Krehbiel, T. C. (2019). <i>Basic Business Statistics: Concepts and Applications</i> (14th ed.). Pearson Education. Spiegel, M. R., Schiller, J., Srinivasan, R. A., & Alu Srinivasan, D. (2017). <i>Schaum's Outline of Business Statistics</i> (4th ed.). McGraw-Hill Education. शर्मा, ज. के. (2020). <i>व्यापार सांख्यिकी: सिद्धांत और अभ्यास</i>. दीपक प्रकाशन. सिंह, आर. (2019). <i>व्यापार सांख्यिकी और गणित</i>. विद्या प्रकाशन. मिश्रा, ए. (2021). <i>सांख्यिकी और इसके व्यावसायिक अनुप्रयोग</i>. भारतीय प्रकाशन. 			
Suggested equivalent online courses&E-Resources:			
<ol style="list-style-type: none"> Business Statistics and Analysis - Rice University Business Statistics for Data-Driven Decision Making - Coursera (Berkeley) Statistics for Business Analytics - Udemy Business Statistics - edX (IIMBx) Statistical Thinking for Data Science and Analytics - Columbia University Introduction to Statistics - Stanford Online www.swayam.gov.in 			

Programme: B.Com.	Year: First	Semester: First
Subject: Commerce Paper: V – Minor (Elective)		
Course Code: C010105T	Course Title: Computer Application	Credits: 2
<p>Course outcomes: Upon successful completion of the course, students will be able to:</p> <p>CO1: Identify the ways in which world of communications operate in National and International context. CO2: Prepare them for self-employment in Indian and Global software market. CO3: Explain the requirements of the Local industries standards. CO4: Apply for job in the IT Sector as system engineer, Programmer, Software developer etc. CO5: Create employability skills from creative production and creation of Regional promotion, marketing and networking. CO6: Assess quality assurance through critically evaluating procedures and results.</p>		
Unit	Topics	
I	Computer: An Introduction, Computers in Business. Elements of Computer system, Indian computing Environment, Management of data processing systems in Business organizations, Programmes development cycle, flow charting, Input Output analysis Programming Concept, Software Development process.	
II	Components of a computer system, Generation of computer and computer languages, personal computers in Business, PC-software Packages, An Introduction to Disk. Operating system and windows, GUI, Other system software's.	
III	Text Processing, software, Introduction to spread sheet software, creation of spread sheet application, Range, formulas, function data base functions in spread sheet, Graphics on spread sheet, modes of data processing, Report generation, Presentation graphics, Creating a presentation.	
IV	Computer software system, software development process, files design & Report design, Data files types, Master & Transaction file. Data Hierarchy & data file structure, Use of files in Programming. Relevance of Data base management system, data base manager, data communication, networking, LAN & WAN, Real Time Sharing, On line & off line processing.	
Suggested Readings:		
<ol style="list-style-type: none"> 1. Sinha, P. K., & Sinha, P. (2020). <i>Computer Fundamentals</i> (6th ed.). New Delhi: BPB Publications. 2. Verma, R. (2020). <i>Computer Applications in Business: An Indian Perspective</i>. Pearson India. 3. Johnson, R. S. (2019). <i>Business Applications of Information Systems: A Practical Guide for BBA Students</i>. Pearson Education. 4. Dhamdhare, D. M. (2019). <i>Operating Systems: A Concept-Based Approach</i> (3rd ed.). New Delhi: McGraw Hill Education. 5. चतुर्वेदी, आर. के. (2021). कंप्यूटर अनुप्रयोग: सिद्धांत एवं व्यवहार. नई दिल्ली: बीपीबी पब्लिकेशन. 6. गुप्ता, एस. पी. (2019). कंप्यूटर एवं सूचना प्रौद्योगिकी. आगरा: सहकारी पब्लिशर्स. 7. सिंह, महेश (2018). कंप्यूटर विज्ञान: एक परिचय. वाराणसी: काशी विद्यापीठ. 		
Suggested equivalent online courses & E-Resources:		
<ol style="list-style-type: none"> 1. https://support.microsoft.com/office 2. https://workspace.google.com/learning-center 3. www.coursera.org 4. www.codecademy.com 5. https://workspace.google.com/learning-center 		
Programme: B.Com.	Year: First	Semester: Second

Subject: Commerce Paper: I – Major (Core)**Course Code: C010201T****Course Title: Financial and Computerized Accounting****Credits: 4****Course outcomes:** Upon successful completion of the course students will be able to :**CO1:**Outline the Accounting Principles, concepts and conventions in relation to Global Accounting Standards.**CO2:** List the influence of accounting in divergent business statement Regionally and Locally.**CO3:** Utilize different methods for enhancing sales Locally and Nationally.**CO4:** Compile accounting statements for Regional business operations.**CO5:** Design financial statements to create financial stability.**CO6:** Predict future mislaying by using analytical skills.

Unit	Topics
I	Financial Accounting: Nature and scope of Accounting, Role and Objectives of Financial accounting. Errors and Their Rectification: Introduction to errors, types of errors, rectification of error, after preparation of trial balance
II	Bank Reconciliation Statement: Meaning and definition, causes of difference between two balances, method of reconciliation, and preparation of BRS with cash book balance, preparation of BRS with Pass book balance.
III	Ratio Analysis: Meaning, Scope and Definition, objectives, advantages, limitation of ratio analysis, Different types of ratios. Cash flow & Fund flow Statement: Meaning, objectives and its Preparation.
IV	Introduction To Computerized Accounting and Accounting Information System {AIS}: Introduction To Computers (Elements, Capabilities, Limitations of Computer System). Introduction To Operating Software, Utility Software and Application Software. Introduction To Accounting Information System (AIS) As A Part Of Management Information System. Computerized Accounting Systems: Computerized Accounts by using any popular accounting software.

Suggested Readings:

1. Tulsian.P.C., Tulsian, Tushar. (2023).Financial Accounting. S Chand & Company Ltd
2. Reddy,T.S., Murthy,A.(2023).Financial Accounting. Margham Publications.
3. Singh,P., &Mohan,M.(2022).Financial Accounting & Analysis. Thakur Publications.
4. Rao, G.C.(2022).Financial Accounting. Commercial Law House.
5. Shukla, S.M.,(2022).Financial Accounting(51st Ed).Sahitya Bhawan Publications.
6. Monga ,J.R., &Bhadhaur, R.F.(2022). Financial Accounting. Scholar Tech Press.
7. Arora, M.N., Achalapathi, K.V., &Brinda,S.(2021). Financial Accounting. Taxmann Publication.
8. Singh, S.(2023). Computerized Accounting (2). SIA publisher .
9. Devil, K. (2023).Computerized Accounting (3). Distribution pvt Ltd.
10. Manoj. (2023). Computerized Accounting (2). Sahitya Bawan.

Suggested equivalent online courses & E-Resources:

1. www.accountingtools.com
2. www.principlesofaccounting.com
3. www.open.edu/openlearn/money-management/accounting-and-finance
4. www.accountingverse.com/lectures
5. Computerised Accounting- <https://www.youtube.com/watch?v=BDTZuM7T4Kw>
6. Computerised accounting System- https://www.youtube.com/watch?v=bXfq_ZiZbSE

Programme: B.Com.	Year: First	Semester: Second
Subject: Commerce Paper: II – Major (Core)		
Course Code: C010202T	Course Title: Essentials of E-commerce	Credits: 3
<p>Course outcomes: Upon successful completion of the course students will be able to :</p> <p>CO1: Select rudiments of Commerce and Business for Global E-Commerce.</p> <p>CO2: Outline different online services for widening business and fabricating employability.</p> <p>CO3: Utilize emerging technologies for increasing sales Regionally, Locally and Nationally.</p> <p>CO4: Apply critical marketing skills for a diverse business environment.</p> <p>CO5: Design an effective information system for speedy delivery of goods Nationally.</p> <p>CO6: Evaluate analytical models of E-Governance for enhancing Equality, Diversity And Inclusivity in Global E-Commerce.</p>		
Unit	Topics	
I	Internet and Commerce: Business Operations in Commerce Practices Vs Traditional Business Practices; Benefits of E-Commerce to Organization, Consumers, And Society; Limitation of E-Commerce.	
II	Application in B2C: Consumers Shopping Procedure on The Internet; Products in B2C Model; E-Brokers; Broker- Based Service Online; Online Travel Tourism Services; Benefits and Impact of E-Commerce on Travel Industry, Online Stock Trading and Its Benefits; Online Banking and Its Benefit; Online Financial Services and its Future.	
III	Application in B2B: Applications of B2B; Key Technologies for B2B, Characteristics of The Supplier Oriented Marketplace, Buyer Oriented Marketplace and Intermediate Oriented Marketplace; Just in Time Delivery in B2B.	
IV	Applications in Governance: EDI In Governance; E Government; E Governance Applications Of The Internet, Concept Of Government-To-Business, Business-To-Government And Citizen-To-Government; E-Governance Models; Private Sector Interface In E Governance.	
Suggested Readings:		
<ol style="list-style-type: none"> 1. De, Subhabrata. (2023). Fundamentals of E- Commerce. Arambagh Book House. 2. Das, D. (2023) E- Commerce. Ashok Book Stall. 3. Bapat, G. (2022). Essentials of E- Commerce. Nirali Prakashan . 4. Mallick, M.K. (2022). Essentials of E- Commerce. S.B.P.D. Publications. 5. Kumar, A., Sen, S., (2022). Essentials of E Commerce . Sahitya Bhavan Publishing. 6. Srivastava, S., Singh, V., & Goyal, M. (2022). Essentials of E-Commerce. Sahitya Bhawan Publication. 7. Madan, S. (2022). E-Commerce. Scholar Tech Press. 8. Tangri, A. (2021). E-Commerce. V.K. Global Publications. 9. Dey, S.K. (2020). Introduction to E Commerce. V.K. Global Publications 10. Suarker, S.P. (2020). E-Commerce Business. Zen Marcus SRL Publishing House. 		
Suggested equivalent online courses & E-Resources:		
<ol style="list-style-type: none"> 1. https://www.coursera.org/courses?query=e-commerce 2. https://www.udemy.com/topic/e-commerce/ 3. https://www.edx.org/learn/ecommerce 4. https://www.drip.com/blog/best-e-commerce-courses 5. Essentials of E-Commerce- https://www.youtube.com/watch?v=25F9zWZfo50 6. Application in B2C- https://www.youtube.com/watch?v=u3PziIDfQro 7. Application in B2B- https://www.youtube.com/watch?v=54pEkj17bnI 		

Programme: B.Com.	Year: First	Semester: Second
Subject: Commerce Paper: III – Major (Core)		
Course Code: C010203T	Course Title: Business Economics	Credits: 3
<p>Course outcomes: Upon successful completion of the course students will be able to :</p> <p>CO1: Outline elasticity of demand and examine how the market revolves around it.</p> <p>CO2: Identify business economic variables in business ambience.</p> <p>CO3: Plan profit maximization policies through pricing and profit Management techniques in Global context</p> <p>CO4: Analyze local market structure and profuse pricing techniques.</p> <p>CO5: Create a Global Economic Environment.</p> <p>CO6: Evaluate different theories and concepts helpful in entrepreneurial development.</p>		
Unit	Topics	
I	<p>Famous Economist of India like- Kautilya, GopalKrishna Gokhale, D.R. Gadgil, Dr. Ram Manohar Lohia, Jawaharlal Nehru and Dr. B.R. Ambedkar etc. Introduction: Nature And Scope Of BusinessEconomics, Meaning, Kinds, Law Of Demand, Law Of Marginal Diminishing Utility, Elasticity Of Demand, Concept And Measurement Of Elasticity Of Demand Price, Incoming Cross, Elasticity Determinants Of Elasticity Of Demand Importance Of Elasticity of Demand.</p>	
II	<p>Theory Of Cost: Short Run And Long Run Cost Curve Traditional And Modern Approaches.</p> <p>Production Function: Law Of Variable Proportion; Properties Ride Line, Optimum Factor Combination And Expansion Path; Return To Scale; Internal And External Economics And Diseconomies.</p>	
III	<p>Perfect Competition: Meaning, Price And Output Determination. Monopoly: Meaning And Determination Of Price Under Monopoly; Equilibrium Of A Firm/Industry.</p> <p>Monopolistic Competition: Meaning And Characteristics; Price And Output Determination Under Monopolistic Competition.</p>	
IV	<p>Business Cycle: Various Phases And Its Causes; Theory Of Distribution: Marginal Productivity Theory Of Modern Theory, Wage- Meaning, Determination Of Wage Rate Under Perfect Competition And Monopoly, Rent Concept: Modern Theories Of Rent: Interest Concept- And Theories Of Interest Profit- Concept And Theories Of Profit.</p>	
Suggested Readings:		
<ol style="list-style-type: none"> 1. Salwan, P.M., Jindal, P. (2023). Business Economics. Taxman Publications. 2. Kushwah, J.S. (2023). Business Economics. Sankalp Publication. 3. Kapila, U. (2021). Indian Economy: Performance and Policies. Academic Foundation. 4. McConnell, C. R., Brue, S. L., Flynn, S. M. (2020). Economics: Principles, Problems, and Policies (22nd ed.). McGraw-Hill Education. 5. Lipsey, R. G., Steiner, P. O., Purvis, D. D. (2020). Economics (14th ed.). Pearson. 6. Mansell, R., Edward, W. (2020). Advanced Introduction to Platform Economics (3). Edward Elger Publishing. 7. Ahuja, H L. (2019). Advanced economic Theory. (6). S chand & company Ltd. 8. Samuelson, P. A., Nordhaus, W. D., & Fisher, A. (2019). Economics (21st ed.). McGraw- 		

HillEducation.

9. Dwivedi, D. N. (2019). Managerial Economics. Vikas Publishing House.
10. Lipsey, R. G., Steiner, P. O., Purvis, D. D. (2018). Business Economics: Theory and Application. Oxford University Press.

Suggested equivalent online courses &E-Resources:

1. www.nber.org
2. www.worldbank.org
3. www.swayam.gov.in
4. <https://masters.econ.umd.edu/landing-page/flvisa->
5. <https://www.iedconline.org/index.php?src=events&category=Training>
6. <https://acumenacademy.org/courseCatalog/>
7. Introduction to Business Economics- <https://www.youtube.com/watch?v=JNdQVPEVURU>
8. Theory Of Cost- <https://www.youtube.com/watch?v=sudwkdM8pQ>
9. Perfect Competition- <https://www.youtube.com/watch?v=APv59nWyFYw>
10. Business Cycle- <https://www.youtube.com/watch?v=BRwezLnN5G0>

Programme: B.Com.	Year: First	Semester: Second
Subject: Commerce Paper: IV – Minor (Elective)		
Course Code: C010204T	Course Title: Human Resource Development	Credits: 3
<p>Course outcomes: Upon successful completion of the course, students will be able to:</p> <p>CO1: Identify the concept of human resource development and its relevance in organizations.</p> <p>CO2: Select techniques of job designing, recruitment, training and performance appraisal of the employees.</p> <p>CO3: Analyse the National strategic issues and strategies required to select and develop manpower resources.</p> <p>CO4: Utilize the knowledge of HR concepts to take correct Local business decisions.</p> <p>CO5: Design HR Development and Equality system at Global level and in certain industries or organization.</p> <p>CO6: Assess various relevant skills necessary for application in Regional HR related issues.</p>		
Unit	Topics	
I	HRD: Concept, importance, benefits and its distinction from HRM, focus of HRD System, Structure of HRD System, Role of HRD manpower. Management Development: Concept, need, management development methods.	
II	Potential Appraisal: Concept, need, objectives, methods and Obstacles. Training: Meaning, role, assessing needs for training, organizing training programmes, training methods, evaluation of Training.	
III	Job Enrichment: Concept, Principles, steps for job enrichment, hurdles in job enrichment, making job enrichment effective, job and work redesign. Quality Circles: Concept, structure, training in quality circle, problem solving techniques, role of management, trade union and workers, quality circles in India.	
IV	HRA: Introduction, scope, limitations, methods. Management of careers. Stress Management: Definition, potential, sources of stress, consequences of stress, managing stress.	
Suggested Readings:		
<ol style="list-style-type: none"> Gupta, C. B. (2019). <i>Human resource management</i>. Sultan Chand & Sons. Kumar, N. (2021). <i>Human resource development: Principles and practice</i>. Oxford University Press. Sinha, J. B. P. (2018). <i>Human resource development</i>. Himalaya Publishing House. Saxena, R. (2022). <i>Strategic human resource management</i>. Sage Publications. Nair, R. (2020). <i>Managing human resources: A strategic approach</i>. Vikas Publishing House. शर्मा, एस. (2021). <i>मानव संसाधन प्रबंधन</i>. दीपक प्रकाशन. सिंह, पी. (2020). <i>मानव संसाधन विकास: सिद्धांत और प्रथाएँ</i>. संजीवनी प्रकाशन. मिश्रा, ए. (2019). <i>मानव संसाधन प्रबंधन के सिद्धांत</i>. भारतीय प्रकाशन. 		
Suggested equivalent online courses &E-Resources:		
<ol style="list-style-type: none"> Organizational Behavior - University of London Organizational Behavior: How to Manage People - IIM Bangalore Introduction to Organizational Behavior - Udemy Leadership and Organizational Behavior - Harvard University Organizational Behavior - Swayam (IIMB) Managing the Organization: From Organizational Design to Execution - Wharton (University of Pennsylvania) 		

Programme: B. Com.		Year: First	Semester: Second
Subject: Commerce Paper: V – Minor (Elective)			
Course Code: C010205T		Course Title: Advertising Management	Credits: 2
<p>Course outcomes: Upon successful completion of the course, students will be able to:</p> <p>CO1: Identify the increasingly Global nature of advertising.</p> <p>CO2: Present current ethical standards related to responsible management of advertising.</p> <p>CO3: Compare, contrast and reflect different perspectives of advertisement’s role in society.</p> <p>CO4: Analyze Local environmental variables that influence international advertising.</p> <p>CO5: Evaluate the overall role advertising plays in the National marketing environment.</p> <p>CO6: Assess the advertising and promotional techniques through the analysis of Regional market situation.</p>			
Unit	Topics		
I	Advertising: Introduction, Scope, importance in business: Role of advertising in social and economic development of India: Ethics and truths in Indian Advertising.		
II	Integrated Communication Mix (IMC)- meaning, importance; Communication meaning, importance, process, communication mix components, role in marketing, Branding-meaning, importance in advertising.		
III	Promotional objectives – importance determination of promotional objectives, setting objective DAGMAR; Advertising Budget importance, establishing the budget- approaches allocation of budget.		
IV	Advertising Copy- meaning components types of advertising copy, importance of creativity in advertising; Media planning-importance, strategies, media mix. Advertising research – importance, testing advertising effectiveness market testing for ads; International Advertising-importance, international Vs local advertising.		
<p>Suggested Readings:</p> <ol style="list-style-type: none"> 1. Batra, R. (2022). Advertising Management(5). Pearson Education . 2. Sharma, F.C. (2022). Advertising management (1).SBPD publication. 3. Gupta, S. (2021) .Advertising management (1). SBPD publication. 4. M, J. (2017). integrated advertising communication (2). Mc graw hill . 5. Wind Jerry, y. (2016). Beyond advertising (1). Wiley. 6. Hopkin,C. (2015). Scientific Advertisement (5). Sanage publishing house. 7. Drewniany, B. (2013). Creative strategy in advertising (11). Wadsworth publishing co. Inc. 8. Lane, R. (2010). klepnners advertising procedure (1). Pearson. 9. S.A ,C. (2009). Advertising sales and promotion Management (6). Himalaya publishing House . 10. Chunawalla (2008). Foundation of Advertising Theory and Practice (1) .Himalaya publishing house. <p>Suggested equivalent online courses&E-Resources:</p> <ol style="list-style-type: none"> 1. https://taylorandfrancis.com/ 2. https://www.proquest.com/ 3. https://www.springer.com/in 4. Integrated Communication Mix - https://www.youtube.com/watch?v=jVWIUGRIAUI 5. Advertising Copy- https://www.youtube.com/watch?v=2ZOBxXZTq4c 6. Promotional objectives-https://www.youtube.com/watch?v=jDOD6dO3wL0 			

Programme: B.Com.	Year: Second	Semester: Third
Subject: Commerce Paper: I – Major (Core)		
Course Code: C010301T	Course Title: Income Tax Law and Accounts	Credits: 4
<p>Course outcomes: Upon successful completion of the course students will be able to :</p> <p>CO1: Identify the residential status of an individual and the assessment of his income.</p> <p>CO2: List out numerous benefits/ deductions availed under Income Tax Act.</p> <p>CO3: Compute income of assessee from all five heads of Taxable Income</p> <p>CO4: Analyze total taxable income and total tax liability of an individual assessee involved in Business and Profession.</p> <p>CO5: Design problem solving skills to resolve Local and Regional income tax issues.</p> <p>CO6: Evaluate the significance of Tax Laws at National and Global level.</p>		
Unit	Topics	
I	Taxation Policy of Raja Todarmal. Introduction, Important Definitions: Assessee, Person, Income, Total Income, Assessment Year & Previous Year. Agricultural Income & its assessment. Residence & Tax Liability (Basis of Charge). Capital & Revenue. Exempted Incomes.	
II	Income from Salaries , Income from House Property. Profits and Gains of Business and Profession, Depreciation.	
III	Capital gains, Income from Other Sources, Deductions from Gross Total Income, Computation of Tax Liability of an Individual.	
IV	Set off and carry forward of losses and Clubbing of Income, Procedure of Assessment and Income Tax Authorities, Advance Payment of Tax and Deduction of Tax at Source.	
Suggested Readings:		
<ol style="list-style-type: none"> 1. Singhania, V. K ., Singhania, M. (2023). Income Tax Including Gst. (Revised) Taxmann Publication. 2. Aggarwal,K.R. (2023). Income Tax. Bharat Law House. 3. Jain,R.K.(2023). Income Tax Law And Account,(1).Sbpd. 4. Mehrotra,H.C.,Goyal,S.P.(2023).Problem And Solution In Income Tax.(39). Sathiya Bhawan Publication. 5. Trivedi,Ravi R.(2023).Law Of Income Tax(9). Ascent Publication. 6. Goyal,S.P.(2022). Fundamentals Of Income Tax(1). Sathiya Bhawan Publication. 7. Pithisaria.(2022). Law And Practice Of Income Tax(1).Taxmann Publication. 8. Mehrotra,H.C.(2022). Income Tax Law And Account (63). Sathiya Bhawan Publication. 9. Jain,P.K.(2022). Income Tax Law And Account(1). Sbpd Publication. 		
Suggested equivalent online courses & E-Resources:		
<ol style="list-style-type: none"> 1. https://www.Bloomsbury.com/in/academic/accounting-tax 2. https://www.taxmaan.com 3. https://www.google.co.in/books/edition/Problems and Solutions in Income Tax inc/uLL9DwAAQB AJ?hl=en 4. https://www.google.co.in/books/edition/Income Tax Law Accounts by Dr R K Jain 2/SrX4DwA AQBAJ?hl=en 5. Concept of Income Tax- https://www.youtube.com/channel/UC-le1Uh6DI1oHjVxKck6Hpw 6. Income from Salary- https://www.youtube.com/live/xw-bQEKiSus?app=desktop 7. Basis of Charge- https://www.youtube.com/watch?v=6DPAzPPln5g 8. Total Income- https://www.youtube.com/watch?v=9uHcqABlyFA 		

Programme: B.Com.	Year: Second	Semester: Third
Subject: Commerce Paper: II – Major (Core)		
Course Code: C010302T	Course Title: Business Management	Credits: 3
<p>Course outcomes: Upon successful completion of the course students will be able to :</p> <p>CO1: Identify concepts, laws and norms of Business Management for entrepreneurial development.</p> <p>CO2: Outline the relevant method and techniques of Business Management for solving National and Global issues.</p> <p>CO3: Analyse divergent threats and opportunities associated with business at Regional level.</p> <p>CO4: Compare ethical postulates for the sustainability of business in the society.</p> <p>CO5: Evaluate countless techniques of leadership, motivation and performance Management at Local level.</p> <p>CO6: Critique the traditional techniques and resistance to change.</p>		
Unit	Topics	
I	Discuss the Management Practices in Indian “Vedas”. Introduction: Concept, Characteristics, Nature, Process and Significance of Management; Managerial Roles (Mintzberg); An overview of functional areas of Management; Development of Management Thought; Classical and Neo Classical System; Contingency Approach, System Approach.	
II	Planning: Concept, Characteristics, Process, Importance and Types, Criteria of effective planning. Decision-Making: Concept, Process, Types and Importance. Management by Objectives. Organisation: Concept, Nature, Process and Significance. Authority and Responsibility Relationships. Centralization and Decentralization. Departmentation. Organizational Structure- Forms.	
III	Direction: Concept and Techniques, Coordination as an Essence of Management, Communication- Nature, Process, Importance, Types, Networks and Barriers. Effective Communication. Management of Change: Concept, Nature , Types of Changes and Process of Planned Change, Resistance to Change and methods of reducing resistance to change.	
IV	Controlling: Meaning, Importance and Process, Effective Control System. Techniques of Control. Motivation- Concept, Types, Importance, Theories- Maslow, Herzberg, McGregor, Ouchi, Financial and Non-Financial Incentives. Leadership: Meaning, Concept, Functions and Leadership styles, Likert's Four System of Leadership.	
Suggested Readings:		
<ol style="list-style-type: none"> 1. Borah, K., Debnath, A., & Konwar, J. (2023) Business Organization & Management. Ashok Publications. 2. Bhatt, S. J. (2023). Business Management. Redshine Publication. 3. Patrick, A., Lakshmi, T. N., Padmavathy, R., & Sathyavati, P. (2022). Business Organisation & Management. Himalaya Publishing House. 4. Mathur, A. (2022). Business Organisation & Management. Taxman Publication. 5. Sahu, S. K., Chandra, D., & Agarwal, R. C. (2022). Business Organisation & Management. SBPD Publications. 6. Agarwal, R. C. (2022). Vyavasayik Sangathan Evam Prabandhan. S.B.P.D Publications. 7. Grant, R. M. (2021). Contemporary Strategy Analysis: Text and Cases. Wiley. 8. Dess, G. G., Lumpkin, G. T., Eisner, A. B., & McNamara, G. (2021). Strategic Management: Creating Competitive Advantages. McGraw-Hill Education. 		
Suggested equivalent online courses & E-Resources:		
<ol style="list-style-type: none"> 1. https://sloanreview.mit.edu/ 2. https://www.kellogg.northwestern.edu/kellogg-insight/ 3. https://www.gsb.stanford.edu/insights 4. https://www.garyfox.co/best-web-hosting-services/ 5. http://bitly.com/ 6. www.futurelearn.com/courses/introduction-to-business-management5. 7. Planning- https://www.youtube.com/watch?v=yFQeED4Jx_4 8. Direction- https://www.youtube.com/watch?v=mqSxgzRg7fw 9. Controlling- https://www.youtube.com/watch?v=k9GEPk2E1X4 		

Programme: B.Com.	Year: Second	Semester: Third
Subject: Commerce Paper: III – Major (Core)		
Course Code: C010303T	Course Title: Inventory Management	Credits: 3
<p>Course outcomes: Upon successful completion of the course students will be able to :</p> <p>CO1: Outline regional and local factors that impact inventory management.</p> <p>CO2: Identify the sustainable practices in inventory management Nationally and Globally.</p> <p>CO3: Analyze the impact of inventory management on employability.</p> <p>CO4: Apply the importance of ethical conduct in supply chain management.</p> <p>CO5: Create an effective inventory management system for managing growth and scalability.</p> <p>CO6: Design an ethical sourcing and procurement of inventory.</p>		
Unit	Topics	
I	<p>Inventory Management: Concept, meaning, Inventory Management Process, Why inventory management is important? Principles of Inventory Management, How to improve inventory management, perpetual inventory system, what are inventory costs, Role of Inventory Management, Methods of Inventory Management, Benefits of good Inventory Management.</p>	
II	<p>Concept and Valuation of Inventory: Concept and Objectives of Inventory, Need for holding Inventory, Planning and controlling Inventory levels, Effects of excess inventory on business, Product Classification, Product Coding, Lead Time, Replenishment Methods.</p>	
III	<p>Management of Working Capital: Concept, Meaning, Classification, Factors determining Working Capital requirements, Sources of Working Capital, Need of Working Capital, Working Capital Ratio- current ratio, quick ratio, absolute liquid ratio, cash ratio and working capital turnover ratio.</p>	
IV	<p>Inventory Control: Concept and Meaning of Inventory Control, Objectives and Importance and Essentials of Inventory Control, Types of Inventory, Techniques of Inventory Control – EOQ, ROP, ABC, VED, JIT, Determination of Inventory levels, Impact of Inventory Inaccuracy, Disposal of Obsolete and Scrap items, Reasons for Obsolescence, Control of Obsolescence, Control of Scrap.</p>	
<p>Suggested Readings:</p> <ol style="list-style-type: none"> 1. Goel,R.,&Pandey,B.K.(2022).Inventory Management. Sahitya Bhawan Publications. 2. Saxena,J.K.,&Tyagi,R.K.(2022).Inventory Management. SBPD Publications. 3. Rangarajan,R. V.(2022).Warehouse & Inventory Management.Notion Press. 4. Jones,K.(2020). Inventory Management for Competitive Advantage.Routledge Publishers. 5. Kornafel,P.(2020). Inventory Management Volume -2.Authorhouse Publisher. 6. Jaber,M.Y.(2019).Inventory Management.CRC Press. 7. Muller, M.(2019).Essentials of Inventory Management. Harper Collins 8. Kok,D.T.(2018). Inventory Management. Now Publishers. 		
<p>Suggested equivalent online courses & E-Resources:</p> <ol style="list-style-type: none"> 1. https://www.udemy.com/course/ia-inventory-academy-introduction-to-inventory-management/ 2. https://www.coursera.org/courses?query=inventory 3. https://www.classcentral.com/subject/inventory-management 4. Inventory Management- https://www.youtube.com/watch?v=NR8izrxsX2k 5. Valuation of Inventory-https://www.youtube.com/watch?v=157TYXV6rcA 6. Working Capital- https://www.youtube.com/watch?v=g9signBIU3M 7. Inventory Control-https://www.youtube.com/watch?v=yy5VHKUqGpM 		

Programme: B. Com.		Year: Second	Semester: Third
Subject: Commerce Paper: IV – Minor (Elective)			
Course Code: C010304T	Course Title: Business Law & Ethics		Credits: 3
Course outcomes: Upon successful completion of the course, students will be able to:			
CO1: Identify the fundamental legal principles behind contractual agreements.			
CO2: Outline the National legal structure of different forms of business organizations and their responsibilities as an employer.			
CO3: Explain the role of business law in an economic, political and social context and its relevance to Local businesses.			
CO4: Compile the concept of business law with Global trade.			
CO5: Evaluate the principle of international business and strategies adopted by Regional firms to expand.			
CO6: Assess analytical and advocacy skill in preparation of coherent, concise legal argument.			
Unit	Topics		
I	The Indian Contract Act 1872: Scope of the Act, Essential of A Valid Contract, Agreement, Performance of Contracts, Breach of Contract & Remedies, Quasi-Contracts		
II	The Sale of Good Act, 1930: Formation of Contract, Conditions & Warranties, Rights of an Unpaid Seller, Performance of the Contract of Sale		
III	The Negotiable Instruments Act, 1881: Nature and Types of negotiable instruments, Negotiation and Assignment, Holder-in-Due Course, Dishonour and Discharge of Negotiable Instrument; Arbitration		
IV	Ethics – Ethics in Business, Definition and importance of ethics in business, Consumer Protection Law:, Rights of consumers under the Consumer Protection Act, Unfair trade practices and product liability, Legal and ethical challenges in digital businesses, Data privacy and cyber security, Intellectual property rights in the digital age.		
Suggested Readings:			
1. Staffler, L. (2021). Business Criminal Law. Springer Fachmediam Wiesbaden.			
2. Sharma,F.C.(2023). Business Ethics and Corporate Governance,(1).SBPD Publication.			
3. Muraleedharan,K.P.(2022). Business Ethics and Corporate Governance,(third). Pearson.			
4. Treviño, L. K., & Nelson, K. A. (2021). Managing Business Ethics: Straight Talk About How to Do It Right (8th ed.) Wiley.			
5. Srivastav,.(2021). Business Ethics and Corporate Governance,(first).Thakur Publications Pvt. Ltd.			
6. Chandrate,K R.(2021). Compendium Of Key Issue Under Corporate Law . Bloomsbury Publishing.			
7. Wernaart,B.(2021). International Law And Business. Taylor And Francis.			
8. Dagar , Inderjeet, Agnihotri (2020). Business Law TakAnd Problem. Sage Publications Incorporated.			
9. Valbrune, Mirande .(2019). Business Law Essentials.12th Media Services.			
Suggested equivalent online courses &E-Resources:			
1. https://www.coursera.org/courses?query=business%20law			
2. https://www.edx.org/learn/business-law			
3. www.careers360.com/course			
4. Introduction to Business Law- https://www.youtube.com/watch?v=HrF9D2V8Izk			
5. Indian Contract Act- https://www.youtube.com/watch?v=t96A1DrSZTw			
6. Negotiable Instruments Act- https://www.youtube.com/watch?v=MqesNGviU_E			
7. Sale of Goods Act- https://www.youtube.com/watch?v=rG5O9huS6iE			
8. Companies Act- https://www.youtube.com/watch?v=9fILs2a4IU8			
9. Ethical Value System- https://www.youtube.com/watch?v=ekOSeY0Ak-0			
10. Law and Ethics- https://www.youtube.com/watch?v=qczMeLbg53A			

Programme: B.Com.	Year: Second	Semester: Third
Subject: Commerce Paper: V – Minor (Elective)		
Course Code: C010305T	Course Title: Business Policy	Credits: 2
<p>Course outcomes: Upon successful completion of the course, students will be able to:</p> <p>CO1: Identify Local strategic issues and design appropriate courses of action clearly and professionally.</p> <p>CO2: Outline the Capability profile in which businesses operate.</p> <p>CO3: Utilize judgment and skill in planning, design, and implementing the cost-effective use of resources when undertaking a business strategy.</p> <p>CO4: Compile the core areas of corporate and business level strategy relevant to the National industries.</p> <p>CO5: Evaluate the relationship between the Global business environment and strategic decisions made by organizations.</p> <p>CO6: Design the role of operations in adding value and achieving sustainable competitive advantage in the Regional industrial sector.</p>		
Unit	Topics	
I	Introduction: Nature & importance of Business Policy, Development & Classification of Business Policy; Mechanism of policy making	
II	Responsibilities & Tasks of Top Management: Objectives of Business, Characteristics, Classification, Types of objectives and their overall Hierarchy, Setting of objectives, Key areas involved; Corporate Planning; Concept of long term planning, Strategic Planning, Nature, Process & Importance	
III	Corporate Strategy Concept, Components, Importance, and Strategy Formulation: Concept, Process & Affecting Factors. Strategy Evaluation: Process, Criteria, Environmental Analysis, Resource Analysis	
IV	Concept of Synergy: Types, Evaluation of Synergy, Capability Profiles, Synergy as a Component of Strategy & its relevance	
<p>Suggested Readings:</p> <ol style="list-style-type: none"> 1. Ansoff, H. I. (2019). <i>Corporate Strategy: An Analytic Approach to Business Policy for Growth and Expansion</i>. McGraw-Hill. 2. Andrews, K. R. (2020). <i>The Concept of Corporate Strategy</i>. Irwin/McGraw-Hill. 3. Kazmi, A. (2021). <i>Business Policy and Strategic Management</i>. McGraw-Hill Education. 4. Wheelen, T. L., & Hunger, J. D. (2022). <i>Strategic Management and Business Policy: Globalization, Innovation, and Sustainability</i>. Pearson Education. 5. Thompson, A. A., & Strickland, A. J. (2020). <i>Strategic Management: Concepts and Cases</i>. McGraw-Hill Education. 6. David, F. R., & David, F. R. (2021). <i>Strategic Management: A Competitive Advantage Approach, Concepts and Cases</i>. Pearson. 7. शर्मा, आर. (2021). <i>व्यापार नीति और रणनीतिक प्रबंधन</i>. भारतीय प्रकाशन. 8. गुप्ता, एस. (2020). <i>व्यापार नीति: सिद्धांत और प्रथाएँ</i>. विद्या प्रकाशन. 9. कुमार, पी. (2019). <i>सामरिक प्रबंधन और व्यापार नीति</i>. पुस्तक गृह. 		
<p>Suggested equivalent online courses & E-Resources:</p> <ol style="list-style-type: none"> 1. Business Strategy - University of Virginia 2. Business Policy and Strategy - University of Illinois 3. Strategic Management - Copenhagen Business School 4. Strategic Management - University of California, Irvine 5. Corporate Strategy - University of London 6. Strategic Management - edX (University of British Columbia) 		

Programme: B.Com.	Year: Second	Semester: Fourth
Subject: Commerce Paper: I – Major (Core)		
Course Code: C010401T	Course Title: Cost Accounting	Credits: 4
<p>Course outcomes: Upon successful completion of the course students will be able to :</p> <p>CO1: Identify the importance of material control and its pricing at Regional level.</p> <p>CO2: Outline the various cost concepts involved in National business.</p> <p>CO3: Compare the divergent methods of cost allocation to per unit of production.</p> <p>CO4: Apply the different methods and techniques of costing for optimization of profit and better industrial performance.</p> <p>CO5: Evaluate cost control methods for manufacturing and service industries Nationally.</p> <p>CO6: Design a stringent waste control system and techniques for entrepreneurial development.</p>		
Unit	Topics	
I	<p>Introduction: Nature, Scope and Advantages of Cost Accounting, Installation of Costing System, Difference between Cost and Financial Accounting, Classification of Costs. Material: Purchase, Storage and Control of Material, Stock Levels, Inventory, Control Techniques. Methods of Pricing Material Issues.</p>	
II	<p>Labour: Meaning and Components of Labour Cost. Concept, Accounting and Control of Idle time and Overtime. Methods of Wage Payment and Incentive Plans, Labour Turnover.</p> <p>Overheads: Collection, Classification, Allocation, Apportionment and Absorption of Overheads (Primary and Secondary Distribution), Machine Hour Rate.</p>	
III	<p>Unit Output Costing: Concept of and Need for Unit Output Costing; Preparation of Cost Sheet and Tender Price; Preparation of Reconciliation Statement.</p>	
IV	<p>Process Costing: Preparation of Process Accounts; Treatment of Normal and Abnormal Wastage; Treatment of Joint Product and By-product; Contract Costing: Preparation of Contract Account, Determination of Profit on Completed and Uncompleted Contracts; Operating Costing.</p>	
<p>Suggested Readings:</p> <ol style="list-style-type: none"> Lal, J., Srivastava, S., Singh M. (2023). Cost Accounting: Text, Problem and Cases (6th ed.). McGraw-Hill. Mehta, K.B. (2022). Cost Accounting (1st ed.). SBPD Publications. Atkinson, A. A., Kaplan, R. S., Matsumura, E. M., & Young, S. M. (2021). Management Accounting: Information for Decision-Making and Strategy Execution (8th ed.). Pearson. Gupta, P.S., Sharma, A., Garg, S. (2020). Cost Accounting. VK Global Publications Pvt Ltd. Hornngren, C. T., Datar, S. M., Rajan, M. V. (2020). Cost Accounting: A Managerial Emphasis (17th ed.). Pearson. Bhimani, A., & Langfield-Smith, K. (2019). Management and Cost Accounting. Pearson. Drury, C. (2019). Management and Cost Accounting. Cengage Learning. Eldenburg, L., Wolcott, S., & Chen, P. (2018). Cost Management: Measuring, Monitoring, and Motivating Performance. John Wiley & Sons. Hansen, D. R., & Mowen, M. M. (2018). Cost Management: Accounting and Control. Cengage Learning. 		

Suggested equivalent online courses & E-Resources:

1. <https://online.tapmi.edu.in/>
2. <https://www.coursera.org/courses?query=cost%20accounting>
3. <https://www.udemy.com/topic/cost-accounting/>
4. https://onlinecourses.nptel.ac.in/noc19_mg38/preview
5. Introduction to Cost and Management Accounting- <https://www.youtube.com/watch?v=5oSpcI3e4Dw>
6. Overheads- <https://www.youtube.com/channel/UCvcyDdQ4rmemXIEGisLGjYw>
7. Process Costing-<https://www.youtube.com/watch?v=7x1Y2apUx-I>
8. Unit Output Costing-<https://www.youtube.com/watch?v=0MCc5v94SV4>



Programme: B.Com.	Year: Second	Semester: Fourth
Subject: Commerce Paper: II – Major (Core)		
Course Code: C010402T	Course Title: Fundamentals of Marketing	Credits: 3
<p>Course outcomes: Upon successful completion of the course students will be able to :</p> <p>CO1: Outline the scope, concepts, frameworks and tools used in Global marketing.</p> <p>CO2: Select the appropriate theories, frameworks and tools to solve Local marketing problems.</p> <p>CO3: Analyze ethical and environmental concerns linked to marketing activities.</p> <p>CO4: Apply firm’s Regional marketing environment information to identify market segmentation strategies.</p> <p>CO5: Evaluate market research information to develop marketing promotional strategies.</p> <p>CO6: Assess different pricing strategies to penetrate the product in Local market.</p>		
Unit	Topics	
I	<p>Introduction: Nature, scope and importance of marketing; Evolution of marketing concepts; Marketing mix; Marketing environment. Micro and Macro environmental factors.</p> <p>Consumer Behaviour – An Overview: Consumer buying process; Factors influencing consumer buying decisions.</p>	
II	<p>Market Selection: Market segmentation – concept, importance and bases; Target market selection; Positioning concept, importance and bases; Product differentiation vs. market segmentation.</p> <p>Product: Meaning and importance. Product classifications; Concept of product mix; Branding, packaging and labelling; After-sales services; Product life-cycle; New Product Development.</p>	
III	<p>Pricing: Significance; Factors affecting price of a product; Major pricing methods; Pricing policies and strategies. Promotion: Nature and importance of promotion; Promotion Tools: advertising, personal selling, public relations; sales promotion and publicity – concept and their distinctive characteristics; Promotion mix; Factors affecting promotion mix decisions; and Integrated Marketing Communication Approach.</p>	
IV	<p>Distribution: Channels of distribution - meaning and importance; Types of distribution channels; Wholesaling and retailing; Factors affecting choice of distribution channel; Distribution Logistics; Meaning, importance and decisions. Retailing: Types of retailing – store based and non- store based retailing, chain stores, specialty stores, supermarkets, retail vending machines, mail order houses, retail cooperatives; Management of retailing operations: an overview; Retailing in India: changing scenario. Recent developments in marketing: Social Marketing, Online Marketing, Direct Marketing, Services Marketing, Green Marketing, Relationship Marketing, Rural marketing.</p>	
<p>Suggested Readings:</p> <ol style="list-style-type: none"> 1. Kotler, (2023). Principle Of Marketing (19). Pearson. 2. Kothari, N.S., & Agarwal, R.C. (2023). Fundamental of Marketing. S.B.P.D. Publications. 3. Spencer, S. (2023). Marketing Fundamentals. IngramSpark Publisher. 4. Sharma, F.C. (2023). Fundamentals of Marketing. S.B.P.D. Publications. 5. Noel, G. V., Athar, S., Gupta, A. K. (2023) Fundamentals of Marketing. Thakur Publications Pvt Ltd 6. Malkar, V.R. (2023). Basics of Marketing. IIP Iterative International Publishers. 7. Jain, S.C. (2022). Fundamentals of Marketing. Sahitya Bhawan Publications. 8. Hill Graw M.C, (2022). Digital Marketing (3). Mcgraw Hill Education (India) Pvt.Ltd. Haryana. 9. Kotler, P., & Keller, K. L. (2021). Marketing management (16th ed.). Pearson. 10. Kumar, A. (2021). Marketing Management (4). Sahitya Bhawan Publication Agra. <p>Suggested equivalent online courses & E-Resources:</p> <ol style="list-style-type: none"> 1. https://www.ama.org/ 2. https://www.marketingprofs.com/ 3. https://www.marketingsherpa.com/ 4. Consumer Behaviour- https://youtu.be/XYfc9-HjXBs 5. Product Development- https://youtu.be/GL2UxjDIUb0 6. Sales & Distribution Management- https://youtu.be/XHvxzRarAWM 7. Online Marketing - https://www.youtube.com/watch?v=XdAMRDBpZv4 		

Programme: B.Com.	Year: Second	Semester: Fourth
Subject: Commerce Paper: III – Major (Core)		
Course Code: C010403T	Course Title: Monetary Theory and Banking in India	Credits: 3
<p>Course outcomes: Upon successful completion of the course students will be able to :</p> <p>CO1: Identify the concept of money supply and demand and their application on Indian Economy.</p> <p>CO2: Outline the impact of monetary policies on financial stability and risk Management.</p> <p>CO3: Analyze the tools and techniques employed by Central bank to Achieve price stability and promote sustainable economic growth.</p> <p>CO4: Evaluate the vulnerabilities and risks in the financial system , regulatory Frameworks and crisis management techniques.</p> <p>CO5: Design implications for international finance and global economic Interactions.</p> <p>CO6: Assess the initiatives and policies aimed at promoting financial inclusion including technology and innovative financial instruments.</p>		
Unit	Topics	
I	<p>Money: Functions, Alternative Measures To Money Supply In India And Their Different Components, Meaning And Changing Relative Importance Of Each Component, High Powered Money- Meaning And Uses, Sources Of Changes In High Powered Money.</p> <p>Financial System: Components, Financial Intermediaries.</p>	
II	<p>Indian Banking System: Definition Of Bank, Commercial Banks, Importance And Functions, Structure Of Commercial Banking System In India. Regional Rural Banks, Cooperative Bank In India.Process Of Credit Creation By Banks; Determination Of Money Supply And Total Bank Credit.</p>	
III	<p>Development Banks And Other Non-Banking Financial Institution: Main Features, Problems And Policies For Allocation Of Institutional Credit, Problem Between The Government And TheCommercial Sector, Inter-Sectoral And Inter-RegionalProblems, Problem Between Large And Small Borrowers.</p>	
IV	<p>The Reserve Bank of India: Functions, Instruments OfMonetary And Credit Control; Main Features Of Monetary Policy Since Independence, Interest Rates; Various Rates In India (As Bond Rate, Bill Rate, Deposit Rate, etc.) Impact Of Inflation And InflationaryExpectations.</p>	
<p>Suggested Readings:</p> <ol style="list-style-type: none"> 1. Sinha, V.C.(2023).Monetary Theory & Banking In India.S.B.P.D.Publications. 2. Saha,S.K.(2023). Monetary Theory & Banking In India .SBPD Publication. 3. Mishra,J.P.(2023). Monetary Theory & Banking In India.Sahitya Bhawan Publications. 4. Kumar,A.,Sen,R.(2023). Monetary Theory & Banking In India.Sahitya Bhawan Publications. 5. Paul,R.R.(2023). Monetary Theory & Banking In India.Kalyani Publications. 6. Gordon,E.(2023). Monetary theory and banking in India, (29th). S.chand.Kumar, A., & Sen, R. (2023). Monetary Theory and Banking in India (Revised). Sahitya Bhawan Publication. 7. Walsh,C.E.(2017). Monetary Theory & policy(4 th Ed.).MIT Press. <p>Suggested equivalent online courses & E-Resources:</p> <ol style="list-style-type: none"> 1. https://www.udemy.com/topic/Investment-Banking 2. https://www.shiksha.com/online-courses/economics-of-money-and-banking-course-cour1219 3. https://www.classcentral.com/course/central-banks-monetary-policies-62884 4. https://www.coursera.org/courses?query=banking 5. https://onlinecourses.nptel.ac.in/noc22_mg23/preview 6. Indian Banking System- https://www.youtube.com/watch?v=3S-1q1t1DVk 7. Development Banks -https://www.youtube.com/watch?v=1pF6SJBHNxI 8. RBI- https://www.youtube.com/channel/UCIfCOI43tunZVNYafeC4RQA 9. Financial System- https://www.youtube.com/watch?v=MsPgw4FodgE 		

Programme: B.Com.	Year: Second	Semester: Fourth
Subject: Commerce Paper: IV – Minor (Elective)		
Course Code: C010404T	Course Title: Company Law	Credits: 3
<p>Course outcomes: Upon successful completion of the course students will be able to :</p> <p>CO1: Outline the legal frameworks needed for establishment and regulation of Companies at National Level.</p> <p>CO2: Outline the importance of ownership and ethical considerations in financial decision making.</p> <p>CO3: Compute the process of Capital management, holding meetings and appointment of Directors.</p> <p>CO4: Utilize knowledge and skills to enhance Local Borrowing powers.</p> <p>CO5: Design canonical implications of operating a company in a particular Region.</p> <p>CO6: Assess power of management to initiate preservation of minority rights in this Global era.</p>		
Unit	Topics	
I	Indian Companies Act 2013: Nature And Types Of Companies, Conversion Of Public Companies Into Private Company's And Vice Versa. Formation, Promotion And Incorporation Of Companies, Memorandum Of Association; Article Of Association; Prospectus.	
II	Shares: Types, Share Capital-Kinds; Allotment Of Shares; Members – Categories, Modes Of Acquiring Membership, Rights And Liabilities; Transfer And Transmission- Difference, Methods Of Borrowing, Debentures, Mortgages And Charges - Fixed And Floating.	
III	Management: Directors, Types And Number Of Directors, Managing Director, Whole Time Director – Appointment, Qualifications And Disqualification, Duties, Vacation, Resignation And Removal, Company Meetings- Kinds, Quorum, Voting, Resolution, Minutes.	
IV	Majority Powers And Minority Rights: Protection Of Minority Rights; Prevention Of Oppression And Management. Mismanagement, Winding Up-Kinds And Conduct-Petition For Winding Up, Appointment Of Official Liquidator And Duties.	
Suggested Readings:		
<ol style="list-style-type: none"> 1. Katelouzou, D. (2022) Company Law. (1) British library . 2. Agarwal, K.S. (2021). Company Law. (1). Bloomsbury Publishing India Pvt. Ltd . 3. Gupta, P.O. (2020). Company Law (1). SBPD Publishing House. 4. Cahn, A. (2018). Company Law (1). Class Ltd Elcograf Space. 5. Bourne, N. (2016). Company Law (1). Routledge 2 Park Square. 6. Nolakha L.R. (2015). Company Law (1). Vikas Publishing House Pvt Ltd. 7. Hannigan, B. (2012). Company Law (1). British library Cataloguing in Publication Data. 8. Bhandari, C.M. (2011). Company Law (1). State Mutual Book and Periodical Service limited. 9. Sharma, P.J. (2010). Company Law (1). Ane Book Pvt. Ltd. 		
Suggested equivalent online courses & E-Resources:		
<ol style="list-style-type: none"> 1. https://www.careers360.com/courses-certifications/articles/free-online-corporate-law-courses-in-india 2. https://www.lawctopus.com/companies-act-online-course/ 3. https://learn.finology.in/courses/legal/course-on-corporate-law 4. https://www.shiksha.com/online-courses/free-corporate-law-courses-certification-training-st 5. Introduction to Company Law- https://www.youtube.com/watch?v=lu9OLjK6qtY 6. Share & Debenture- https://www.youtube.com/watch?v=ZOdYPPM9iS4 7. Capital Management- https://www.youtube.com/watch?v=Vapn8PwG1X4 8. Majority & Minority Rights- https://www.youtube.com/watch?v=VWamjhKtDbY 		

Programme: B. Com.	Year: Second	Semester: Fourth
Subject: Commerce Paper: V – Minor (Elective)		
Course Code: C010405T	Course Title: Consumer Behaviour	Credits: 2
<p>Course outcomes: Upon successful completion of the course, students will be able to:</p> <p>CO1: Outline social, ethical and environmental implications of marketing actions on Consumer behaviour.</p> <p>CO2: Identify the effects of Psychological, Socio-cultural, demographic and Natural factors on the Consumer decision making process.</p> <p>CO3: Compare the relationship between consumer behaviour and Global cultural forces.</p> <p>CO4: Utilize knowledge of Industrial Buying Behaviour to enhance Local and National strategic decision making.</p> <p>CO5: Create the relevance of Consumer Behaviour models and concepts to Regional marketing decisions.</p> <p>CO6: Produce skills in the market research and analysis of customer segment, demand and market potential.</p>		
Unit	Topics	
I	Consumer Behaviour , Meaning and Importance, Consumer research process. CB models: Economic model, Psycho- analytic model, Sociological model, Howard & Seth model, Nicosia model, Engel-Kollat-Blackwell model.	
II	Individual determinants: Perceptual process, consumer learning process Introduction: Concept, importance and scope of CB, need for studying, consumer attitude formation, attitude measurement, meaning and nature of personality, self-concept.	
III	Influences & Consumer Decision making: Family, reference group, personal, social and cultural influence on CB, Consumer Decision making process, Consumer Communication process, consumer satisfaction.	
IV	Industrial Buying Behaviour: Participants, characteristics of industrial markets, factors influencing industrial markets, stages of industrial buying process, Customer and marketing of services.	
<p>Suggested Readings:</p> <ol style="list-style-type: none"> Solomon, M. R., White, K., Dahl, D. W., Zaichkowsky, J. L., & Polegato, R. (2021). Consumer Behavior: Buying, Having, and Being (13th ed.). Pearson. Foxall, G. (2021). Consumer Behavior Analysis: Motivational Influences and Consumer Decision Making. Routledge. Hoyer, W. D., MacInnis, D. J., & Pieters, R. (2021). Consumer Behavior (8th ed.). Cengage Learning. Blackwell, R. D., Miniard, P. W., & Engel, J. F. (2020). Consumer Behavior (11th ed.). Cengage Learning. Schiffman, L. G., & Kanuk, L. L. (2020). Consumer Behavior (12th ed.). Pearson. Solomon, M. R. (2019). Consumer Behavior: Buying, Having, and Being (12th ed.). Pearson. Schiffman, L. G., Hansen, H., & Kanuk, L. L. (2013). Consumer Behavior: A European Outlook. Pearson. <p>Suggested equivalent online courses &E-Resources:</p> <ol style="list-style-type: none"> https://www.coursera.org/courses?query=consumer%20behavior https://www.upgrad.com/management-program/consumer-behaviour/ https://iimbx.iimb.ac.in/catalog/consumer-behaviour/ https://www.edx.org/learn/marketing/indian-institute-of-management-bangalore-consumer-behaviour Consumer Behaviour- https://www.youtube.com/watch?v=POjHaYbwpwo Nature of Consumer Behaviour- https://www.youtube.com/watch?v=wRoNnoMED_s Consumer decision making-https://www.youtube.com/watch?v=iJ0t51aCsVM Consumer decision making Process -https://www.youtube.com/watch?v=-XdY6rXFJWY Industrial Buying Behaviour- https://www.youtube.com/watch?v=9qZ2YB3GUgQ 		

Programme: B.Com.	Year: Third	Semester: Fifth
Subject: Commerce Paper: I – Major (Core)		
Course Code: C010501T	Course Title: Corporate Accounting	Credits: 3
<p>Course outcomes: Upon successful completion of the course students will be able to :</p> <p>CO1: List out the needs and importance of Global Accounting Standards.</p> <p>CO2: Identify legal implications of operating a company in a particular Region.</p> <p>CO3: Analyze the knowledge and skills to enhance Local borrowing Powers and capital management of a company.</p> <p>CO4: Plan to start up a new company in the Global Competitive era.</p> <p>CO5: Assess the importance of ethical considerations in business decision Making.</p> <p>CO6: Create a strong foundation of entrepreneurial mind set through problem solving and decision making skill.</p>		
Unit	Topics	
I	Shares: Features, Types of Shares, Difference between Preference Shares And Equity Shares, Share Capital And Its Types. Issues, Forfeiture And Re Issue of Shares, Redemption of Preference Shares.	
II	Debentures: Features & Types, Issue And Redemption of Debentures, Profit Prior To Incorporation, Use of Profit And Loss Prior To Incorporation, Methods of Computing Profit And Loss Prior To Incorporation. Final Accounts, General Instruction For Preparation of Balance Sheet And Statement of Profit And Loss.	
III	Valuation of Goodwill: Meaning And Nature of Goodwill, Needs And Methods of Valuation of Goodwill, Valuation of Shares, Need And Methods of Valuation of Shares.	
IV	Accounting For Amalgamation of Companies As Per Indian Accounting Standard 14. Meaning, Characteristics And Objectives of Amalgamation, Kinds of Amalgamation, Accounting For Internal Reconstruction Internal And External.	
Suggested Readings:		
<ol style="list-style-type: none"> Goyal, K.B..(2023).Corporate Accounting, Taxman Publications Goel, D.K., & Goel S.(2023).Fundamentals of Corporate Accounting(4th Ed.).Arya Publications. Tulsian, P.C., & Tulsian, B., Tulsian, T.(2023).Corporate Accounting. S.Chand Company. Karthikeyan, V.(2023).Corporate Accounting. Mayura Books. Monga, J.R., & Bhadur, R.(2023).Fundamentals of Corporate Accounting. Scholar Tech Press. Goswami, N.(2022).Corporate Accounting. Ashok Book Stall. Welkins, S.(2022). Corporate Accounting. Commercial Law House. Shukla, S.M., & Gupta, K.L.(2022).Corporate Accounting. Sahitya Bhawan Publication Gupta, R.L., Radhaswami, M.(2021).Company Accounts. Sultan Chand & Company. Basu, A.(2021).Corporate Accounting. TeeDee Publications. Singh, S.K., & Mehta, B.K.(2021). Corporate Accounting. S.B.P.D. Publications. 		
Suggested equivalent online courses & E-Resources:		
<ol style="list-style-type: none"> https://www.shiksha.com/online-courses/corporate-accounting-certification https://www.udemy.com/course/corporate-accounting-for-beginners/ https://www.icacourse.in/online-accounting-courses/ https://www.coursera.org/courses?query=accounting Shares and Debentures-https://www.youtube.com/watch?v=AhtVslvArgs Final Accounts- https://www.youtube.com/watch?v=4NODmzhi3Tw Valuation of Goodwill- https://www.youtube.com/watch?v=GxqZnvfIZsw Amalgamation of Company- https://www.youtube.com/watch?v=RwnFaxQdV7o 		
Programme: B.Com.	Year: Third	Semester: Fifth

Subject: Commerce Paper: II – Major (Core)		
Course Code: C010502T	Course Title: Goods and Services Tax	Credits: 3
<p>Course outcomes: Upon successful completion of the course students will be able to :</p> <p>CO1: Prepare the procedure for Regional registration and documentation under GST for establishing a successful business.</p> <p>CO2: Identify the importance of Goods and Service Tax for economic development Of the Nation.</p> <p>CO3: Analyze the implication of GST on the taxable capacity of consumers and dealers.</p> <p>CO4: Utilize specialized knowledge, practical skills are competitive edge in the job market.</p> <p>CO5: Assess complex tax laws , exemptions and issues related to tax calculation.</p> <p>CO6: Evaluate the provisions concerned with Local payment of Tax, Refund and Returns.</p>		
Unit	Topics	
I	<p>Indirect Tax: Meaning, Features, Difference Between Direct And Indirect Tax, Types Of Indirect Tax Before GST, Shortcoming Of Indirect Tax System During Pre GST Era. GST Meaning Advantages, Disadvantages Of Evaluation Of GST, Structure Of GST, CGST, SGST, IGST, UTGST, And Important Definition Under GST Act.</p>	
II	<p>Time Of Supply: Meaning Of Goods And Services, TOS Under Reverse Charge Mechanism, Invoicing Provisions, Provisions Related With Change Changes In GST Rate. Place Of Supply: POS Meaning, POS Of Goods And Services, Intra state And Interstate Supply.</p> <p>Value Of Supply: Meaning, Provisions Related With Determination Of Value Of Supply Of Goods And Services, Determination Of GST Liability.</p>	
III	<p>Input Tax Credit ITC: Meaning Of Utilization Of ITC, Block Credit, Supply Not Eligible For ITC, Matching, Reversal And Reclaim Of ITC. Payment Under GST: Manner Of Payment Of GST Liability, Concept Of Electronic, Cash Credit And Liability Ledger, Refund Of Excess GST. Return: Meaning, Purpose And Importance, Different Types Of Return, Due Date Of Filing Return, Assessment Under GST: Meaning, Types Sales Assessment, Provisional Assessment, Summary Assessment, Best Judgment Assessment.</p>	
IV	<p>Registration: Meaning Of Final Registration, Compulsory Registration, and Procedure For New Registration, Amendment And Cancellation Of Registration. Accounts And Records: Manner Of Maintenance Of Accounts, Period Of Retention Of Relevant Records.</p> <p>Invoice: Format, Types Debit And Credit Note, Voucher Audit: Meaning, Types Mandatory, Departmental And Specific Audit, Penalty And Under GST, E -Way Bill.</p>	
<p>Suggested Readings:</p> <ol style="list-style-type: none"> 1. Kumar, S. (2024). GST. Atlantic Publishers. 2. Mishra, S. K. (2024). Systematic Approach To G.S.T. Atlantic Publishers. 3. Garg, P. C., Jain, L., Garg, R., & Garg, P. (2023). G.S.T. P.C. Garg Publications. 4. Mehrotra, H. C., & Agarwal, V. P. (2023). Goods & Service Tax (G.S.T.). (12th Ed.). Sahitya Bhawan Prakashan. 5. Gaur, K. P., Singha, A. (2023). Taxmann GST Mini Ready Reckoner (3rd Ed.). Taxman Publications 6. Sekar, G. (2023). G.S.T Manual. (4th Ed.). Commercial Law Publishers. 7. Thoomkuzhy, T. J., M. J. J., Chacko, C. M. (2023). GST: The Essentials of Goods and Services Tax. Himalaya Publishing House. 8. Rattan, J., Krishnan, A. (2023). G.S.T (4th Ed.). Bharat Publication. <p>Suggested equivalent online courses & E-Resources:</p> <ol style="list-style-type: none"> 1. https://books.google.com 2. www.ebooks.com 3. https://global.oup.com 4. GST Law- https://www.youtube.com/watch?v=rJtNZdVwCwU 5. Supply of Goods and Services- https://www.youtube.com/c/goodsandservicestaxnetwork 6. GST ITC- https://www.youtube.com/watch?v=vbRjL2MLNH8 		

Programme: B.Com.	Year: Third	Semester: Fifth
Subject: Commerce Paper: III – Major (Core)		
Course Code: C010503T	Course Title: Auditing	Credits: 3
<p>Course outcomes: Upon successful completion of the course students will be able to :</p> <p>CO1: Identify Global Auditing Standards and drift in Auditing System.</p> <p>CO2: List out different internal control and internal check system at Local and Regional level.</p> <p>CO3: Compare the Regional and Local auditing statute in the region of their operation.</p> <p>CO4: Compare different managerial skills required for entrepreneurial success.</p> <p>CO5: Assess the technique of checking and verification for entrepreneurial development.</p> <p>CO6: Construct analytical skill for piloting specific audits.</p>		
Unit	Topics	
I	Methodology of Accounting, Auditing and Fraud risk management in Kautilya's Arthshastra. Audit and Audit Process: Meaning, Nature, Objectives and Various Classes of Auditing, Standard of Auditing, Pronouncements on accepted Auditing practices, Internal Control and the need for its evaluation by the Auditor.	
II	Audit Procedures: Verification programme-selective verification, Audit in depth, test checking, Auditor's Approach to statistical sampling, Routine checking, vouchers, verification and valuation of assets and liabilities, Auditor's Report on Profit and Loss Account and Balance Sheet.	
III	Audit of Limited Companies: Qualifications and Appointment of Company Auditors, their powers, duties and liabilities as per Company Act 1956, Enquiries under Section 227 (IA), Audit of share capital, share transfer and managerial remuneration, Additional matters in the Auditor's Report (Manufacturing and other companies), Auditor's Report Order 1988.	
IV	Audit of Public Sector Undertaking and Banks: Special features concerning Audit of departmental undertakings, Statutory Corporations and Government Companies, Procedure of appointment of Auditors, Special features relating to the audit of Banks, Audit of Insurance Companies and audit of non-profit companies. Cost Audit: Importance of cost audit, Provisions regarding cost audit, Cost Audit report, Tax and Social Audit. Internal Audit: Objective and scope of Internal Audit, Responsibilities and Authority of Internal Auditors, Relationship between internal auditor and statutory auditor.	
<p>Suggested Readings:</p> <ol style="list-style-type: none"> 1. Louwers, T. J., Ramsay, R. J., Sinason, D. H., & Strawser, J. R. (2020). Auditing & Assurance Services: A Systematic Approach (8th ed.). McGraw-Hill Education. 2. Knapp, M. C. (2020). Contemporary Auditing: Issues and Cases (10th ed.). Cengage Learning. 3. Whittington, R. O., & Pany, K. (2019). Principles of Auditing & Other Assurance Services (21st ed.). McGraw-Hill Education. 4. Cascarino, T. J. (2019). Internal Auditing: An Integrated Approach (4th ed.). Wiley. 5. Whittington, O. R., & Pany, K. (2018). Principles of Auditing & Other Assurance Services (21st ed.). McGraw-Hill Education. 6. Louwers, T. J., Ramsay, R. J., Sinason, D. H., & Strawser, J. R. (2017). Auditing & Assurance Services: A Systematic Approach (7th ed.). McGraw-Hill Education. <p>Suggested equivalent online courses & E-Resources:</p> <ol style="list-style-type: none"> 1. https://www.udemy.com/course/basics-of-auditing/ 2. https://www.edx.org/learn/financial-accounting/ 3. https://gtacademy.in/uscpa-program- 4. https://www.coursera.org/courses?query=audit 5. Introduction to Auditing-https://www.youtube.com/watch?v=iXVIrFfAJRc 6. Internal Auditing- https://www.youtube.com/watch?v=sZWmW1RDXAY 7. Types of Audit-https://www.youtube.com/watch?v=3yQWwElluCU 8. Special Audit- https://www.youtube.com/watch?v=t7fz4_9uol 		

Programme: B.Com.	Year: Third	Semester: Fifth
Subject: Commerce Paper: IV – Major (Core)		
Course Code: C010504T	Course Title: Principles and Practices of Insurance	Credits: 3
<p>Course outcomes: Upon successful completion of the course students will be able to :</p> <p>CO1: Outline the ethical and professional standards in insurance industry.</p> <p>CO2: Apply knowledge about various insurance products and services available in the market with a focus On those relevant to the regional context.</p> <p>CO3: Analyze global risk management practices and strategies.</p> <p>CO4: Utilize the concepts of insurance along with the basic laws and practices of insurance.</p> <p>CO5: Create strong professional network which can open doors to job opportunities.</p> <p>CO6: Predict social and environmental risk by sharing responsibility leading to sustainability.</p>		
Unit	Topics	
I	Risk: Meaning, Types, Causes, Methods of Handling Risks. Insurance: Meaning, Origin & Development, Functions, Types, Principles, Advantages, Reinsurance, Double-Insurance.	
II	Life Insurance: Meaning, Importance, Essentials of Life Insurance Contract, Procedure of Life Insurance. Life Insurance Policies, Nomination & Assignment, Surrender Value. Life Insurance Corporation: Functions & Organization.	
III	Marine Insurance: Meaning, Significance, Scope and Insurable Risk, Characteristics of Marine Insurance, Contract, Types of Marine Policies, Main Clauses in Marine Policies and Marine Losses.	
IV	Fire Insurance: Meaning, Hazards in Fire Insurance, Scope, importance, Fire Insurance Contract, Conditions of Fire Insurance Policy & Procedure. Miscellaneous Insurance: Motor Insurance, Burglary, Live-stock, Crop and Health Insurance.	
<p>Suggested Readings:</p> <ol style="list-style-type: none"> 1. Eswari Karthikeyan, K. (2023). Fundamental Principle Of Insurance. (2). Sahitya Bhawan Publication) 2. Sinha, R., Khan, D. M. (2023) . Principles And Practices Of Insurance (1) . Thakur Publication. 3. Tyagi, C.L., Tyagi, M. (2022) . Insurance Law And Practice (3). Atlantic. 4. Alfred Eke, J . (2022). The Element Of Insurance. (1). Leagre Street. 5. Eswari Karthikeyan, K. (2021). Fundamental Principle Of Insurance (1ST ed.). Sahitya Bhawan Publication). 6. Sinha, R., Khan, D.M .(2020) . Principles And Practices Of Insurance (1) . Thakur Publication. 7. Perisamay, P. (2019) Principle And Practice Of Insurance (3). Himalaya Publishing House. 8. Dayal, G.R.(2018) . The Fundamentals Of Insurance (1). Notion Press. <p>Suggested equivalent online courses & E-Resources:</p> <ol style="list-style-type: none"> 1. https://www.udemy.com/course/insurance-principles-and-types-business-services-class-xi/ 2. https://onlinecourses.swayam2.ac.in/cec23_mg16/preview 3. https://www.ed.youth4work.com/course/309-principles-of-insurance-online-course 4. Life Insurance- https://www.youtube.com/watch?v=B6fxY4I_c8A 5. Marine Insurance- https://www.youtube.com/watch?v=w6HsRCy7ECw 6. Fire Insurance- https://www.youtube.com/watch?v=gY9fGZzNQB4 7. Miscellaneous Insurance- https://www.youtube.com/watch?v=N5ZzMD7tY9U 8. Life Insurance Policies- https://www.youtube.com/watch?v=B6fxY4I_c8A 		

Programme: B.Com.	Year: Third	Semester: Fifth
Subject: Commerce Paper: V – Major (Core)		
Course Code: C010505T	Course Title: Digital Marketing	Credits: 3
<p>Course outcomes: Upon successful completion of the course students will be able to :</p> <p>CO1: Select digital marketing techniques which enable knowledge and skills Necessary to excel in Global digital marketing landscape.</p> <p>CO2: Identify digital marketing legal and ethical framework which varies from Divergent countries and regions.</p> <p>CO3: Apply digital marketing campaign to promote equal opportunities to all genders.</p> <p>CO4: Use digital marketing to promote cultural sensitivity and inclusivity in Regional marketing practices.</p> <p>CO5: Evaluate the dependency of digital marketing heavily on data analysis to Assess the performance of campaigns and make data driven decisions.</p> <p>CO6: Creates a competitive edge with the entrepreneurs.</p>		
Unit	Topics	
I	Introduction of the digital marketing , Digital vs. Real Marketing, Digital Marketing Channels, Creating initialdigital marketing plan, Content management, SWOT analysis, Target group analysis.	
II	Web design , Optimization of Web sites, MS Expression Web, Creating web sites, SEO Optimization, Writing the SEO content, Writing the SEO content, Google AdWords-creating accounts, Google Ad Words- types.	
III	Introduction to CRM , CRM platform, CRM models, CRM strategy, Introduction to Web analytics, Web analytics – levels, Introduction of Social Media Marketing, Social Media Marketing plan, Facebook Ads, Creating Facebook Ads, Ads Visibility, Business opportunities and Instagram options, Optimization of Instagram profiles, Integrating Instagram with a Web Site and other social networks, Keeping up with posts.	
IV	Creating business accounts on YouTube, YouTube Advertising, YouTube Analytics, E-mail marketing, E-mail marketing plan, E-mail marketing campaignanalysis, Keeping up with conversions, Digital Marketing Budgeting - resource planning, cost estimating, cost budgeting, cost control.	
<p>Suggested Readings:</p> <ol style="list-style-type: none"> 1. Kumar,S.,&Kumar,S.(2023). Digital Marketing. Taxmann Publications. 2. Chaura,K.K.(2023). Digital Marketing Guide. Notion Press. 3. Raviteja,S.(2023).The Art of Digital Marketing Mastery. Notion Press. 4. Wilderman,A.(2023).Digital Marketing Essentials. 5. Sreekumar.V.T.(2023).Digital Marketing Simplified. Sreekumar VT Publications. 6. Frost,R.,Fox,A.K.,& Daugherty,T.(2023).E-Marketing (9th Ed.).Routledge 7. Kingsnorth, Simon.(2022).Digital Marketing Strategy. Kogan Publishers. 8. Gupta,S.(2022). Digital Marketing (3rd Ed.).McGrawHill. 9. Chaffey,D.,&Chadwick,F.E.(2022).Digital Marketing. Pearson India. <p>Suggested equivalent online courses &E-Resources:</p> <ol style="list-style-type: none"> 1. https://www.upgrad.com/digital-marketing-and-communication-pgc-mica 2. https://www.udemy.com/course/learn-digital-marketing-course 3. https://www.ielevate.in/ 4. https://www.coursera.org/enroll/google-digital-marketing-ecommerce/ 5. Digital Marketing- https://www.youtube.com/watch?v=rXtaM3x7kHA 6. Web design- https://www.youtube.com/nchaenl/Gq_Ujty_SCCk4iftq2NPSqZA/soidev 7. CRM models-https://www.youtube.com/watch?v=6KLUm-Ych74 8. Digital Marketing Budgeting-https://www.youtube.com/watch?v=nax65qvk8rk 		

Programme: B. Com.	Year: Third	Semester: Fifth
Subject: Commerce Paper: VI – Major (Core)		
Course Code: C010506T	Course Title: Labour Laws	Credits: 3
<p>Course outcomes: Upon successful completion of the course, students will be able to:</p> <p>CO1: Outline the various Institutions involved in Industrial Relations at the Local and Regional level.</p> <p>CO2: Identify the law related to unorganized worker and get familiarity with Global organization working for labour rights.</p> <p>CO3: Explain the gender sensitization at workplace and code of conduct.</p> <p>CO4: Analyze the legislations relating to working conditions, Environment protection and employees social security.</p> <p>CO5: Evaluate the role of trade union in the industrial setup.</p> <p>CO6: Critique the judicial setup of National labour laws.</p>		
Unit	Topics	
I	Industrial Relations: Role - Importance - Trade Unions - Industrial disputes and their Resolutions.	
II	Participative Management: Structure - Scope - Collective Bargaining - Works Committee - Joint Management Councils - Pre-Requisite for successful participation – Role of Government in Collective Bargaining.	
III	Industrial unrest: Employee dissatisfaction - Grievances - Disciplinary Action - Domestic Enquiry - Strikes - lockout - Prevention of Strikes - Lockouts. Discipline: Positive, negative discipline, disciplinary procedure, Absenteeism, Turnover, Dismissal and Discharge.	
IV	Factories Act: Meaning, Definition – Welfare – Safety – Health Measures. Workmen’s Compensation Act and International Labor Organization - Role and Function, General provisions of Bonus Act and Gratuity Act	
<p>Suggested Readings:</p> <ol style="list-style-type: none"> Lewin David, L., Paul, G. (2023). Advances in industrial and labour relations. Emerald publishing limited. Treu, T. (2023). labour law in Italy. Wolter kluwer. Lansbury R. D., Bamber G. J. (2020). International and comparative employment relations. Taylor and Francis. Gyargy, S. (2020). European labour relations law. Gower. Ulla, L. (2019). Collective bargaining in labour law regimes a global. Charles, B., Ann, L. (2018). Modern employment law. Routledge. Luana, P. (2018). The legal and institutional framing of collective bargaining kluwer law. International B.V. Sharma, R.C. (2016). Industrial Relations and labour legislation. Asoke k.ghosh Patricia, E., Martin, E., Lourdes, M. (2016), Building trust and construction conflict management in organisation, Springer. 		
<p>Suggested equivalent online courses & E-Resources:</p> <ol style="list-style-type: none"> http://www.indianbooks.com http://www.opera.co.in http://www.chrome.com http://www.indianbooks.com https://www.dol.gov/ https://youtu.be/XFHURx5g2Ak?si=bkMrT51GADexMi_4 https://youtu.be/C83z3kfwVJs?si=YXmJiaCITdnaLfBl https://youtu.be/NJ89Fidvx6g?si=IJuLky8ya1byUjQ0 		

Programme: B.Com.	Year: Third	Semester: Sixth
Subject: Commerce Paper: I – Major (Core)		
Course Code: C010601T	Course Title: Management Accounting	Credits: 4
<p>Course outcomes: Upon successful completion of the course students will be able to :</p> <p>CO1: Outline divergent concepts of management accounting associated with Global Business.</p> <p>CO2: Identify managerial techniques for entrepreneurial development.</p> <p>CO3: Utilize the different techniques of analysis for the long term sustainability of business in the society.</p> <p>CO4: Apply the methods embroil in cost for better performance of business.</p> <p>CO5: Design a budget for enhancing the profitability of business through practical application of cost cutting techniques.</p> <p>CO6: Assess the significance of variance in labour and pricing at Regional Level.</p>		
Unit	Topics	
I	<p>Management Accounting- Concept, Meaning, Characteristics, Difference between Financial Accounting Management Accounting, Techniques, Objectives and Importance. Management Accountant- Duties, Status, Functions and Responsibility. Financial Statement Analysis and Interpretation - Meaning, Objectives, Characteristics of an Ideal Financial Statement, Parties Interested in Financial Statement.</p>	
II	<p>Ratio Analysis: meaning, Utility, Classification of Ratios - Profitability Ratio, Activity Ratio and Financial Position Ratios. Fund Flow and Cash Flow Statement- Concept, Meaning of the term Fund and Preparation of Fund Flow Statement and Cash Flow Statement (As-3).</p>	
III	<p>Budget: Meaning of Budget and Budgeting, Objectives, Limitations and importance, Essentials of effective Budgeting, Classification of Budgets- Flexible budget and Zero Based Budget. Break Even Analysis: Concept and Practical Applications of Break-even Analysis.</p>	
IV	<p>Reporting to Management: Meaning, Objectives, Principles of Reporting, Importance of Reports, Classification of Reports, and Reporting at different Levels of Management.</p> <p>Management Audit – Meaning and Objectives of Audit, Different types of Audit, Difference between Management Audit and Financial Audit.</p>	
<p>Suggested Readings:</p> <ol style="list-style-type: none"> 1. Kumar, R. and Jain, K. (2023). Accounting for Managerial Decision and Analysis (1st Edition). Thakur Publication Pvt Ltd. 2. Weygandt, J. , Kimmel, P. and Mitchell, J. (2023). Managerial Accounting: Tools for Business Decision Making, International Adaptation (9th Edition). Wiley. 3. Atkinson, A. A., Kaplan, R. S., Matsumura, E. M., & Young, S. M. (2021). Management accounting: Information for decision-making and strategy execution (8th ed.). Pearson. 4. Bamber, M. and Parry, S. (2020). Accounting and Finance for Managers: A Business Decision Making Approach (3rd Edition). Kogan Page. 5. Horngren, C. T., Sundem, G. L., Stratton, W. O., Burgstahler, D., & Schatzberg, J. (2018). Introduction to management accounting (16th ed.). Pearson. 6. Wild, J. Show, K. and Chiappetta, B. (2017). Financial and Managerial Accounting: Information for Decisions (7th Edition). McGraw-Hill. 7. Kumar, V. and Bystrov (2016). Accounting for Managerial Decision Making (revised). Global Vision Publication House. 		
<p>Suggested equivalent online courses & E-Resources:</p> <ol style="list-style-type: none"> 1. www.hbr.org 2. www.swayam.gov.in 3. Management Accounting meaning-https://youtu.be/3TgqOL1Bdms?si=871gxAmAz3Jdkzvm 4. Financial Statement Analysis- https://youtu.be/z5Ewt2oImV0?si=k4JmDhRfTU2gXmdN 5. Fund Flow - https://youtu.be/Hra8unuPVFg?si=aZOKbrumV-15ShFA 6. Cash Flow- https://youtu.be/pISQMexnmew?si=HBT-9GdBk9F-0PVp 7. Reporting to Management- https://youtu.be/PFJmkobyRa4?si=1UZbronCJizCDNOX 8. प्रबंधकीय लेखांकन-https://youtu.be/OVIRkcuOsik?si=1gMm14b_Oe5nCZSM 		

Programme: B.Com.	Year: Third	Semester: Sixth
Subject: Commerce Paper: II – Major (Core)		
Course Code: C010602T	Course Title: Indian Economy	Credits: 4
<p>Course outcomes: Upon successful completion of the course students will be able to :</p> <p>CO1: students will possess a comprehensive understanding of the structure, dynamics, and key issues of the Indian economy.</p> <p>CO2: They will be able to analyze the roles of various sectors—agriculture, industry, and services—in economic growth.</p> <p>CO3: Evaluate the impact of government policies and reforms, and critically assess current challenges such as poverty, unemployment, and globalization.</p> <p>CO4: Furthermore, students will develop the skills to engage in informed discussions about economic development.</p> <p>CO5: Implications of emerging trends, preparing the students to build their career in business, finance, and public policy.</p>		
Unit	Topics	
I	Introduction to Indian Economy: Overview of the Indian Economy: Characteristics and features, Economic Planning in India: Objectives, strategies, and achievements Economic Development vs. Economic Growth, Meaning and Type of Planning, and Main Features of Five-Year Plan and NITI AAYOG.	
II	Agriculture and agricultural finance: Role of Agriculture in Indian Economy, Land Reforms, Agricultural Holdings, Sources of Agricultural Finance; Causes, Consequences and Solutions of Rural Indebtedness. Green Revolution and its achievements.	
III	Industry and Industrial Policy: Structure of Indian industries: Small scale vs. large scale, Industrial policy, Make in India initiative, Challenges faced by the industrial sector, India's foreign trade: Trends and policies, Balance of payments and its significance, Foreign Direct Investment (FDI) in India	
IV	Indian Financial System: Structure and components of the Indian financial system, Role of RBI and commercial banks, financial markets: Money market vs. capital market, Recent reforms in the financial sector.	
<p>Suggested Readings:</p> <ol style="list-style-type: none"> 1. Mukherjee, A. (2021). The economy of India: A critical overview. Emerald Publishing. 2. Desai, R. (2020). The Indian economy: A very short introduction. Oxford University Press. 3. Varma, R. (2020). India's economic growth: Drivers and challenges. SAGE Publications. 4. Ghosh, J. (2019). India's economy: Global and regional challenges. Routledge. 5. Maiti, D. (2019). The Indian economy: Problems and prospects. Springer. 6. Chatterjee, A. (2019). The Indian economy: A historical perspective. Palgrave Macmillan. 7. Kaur, R. (2018). Economic development in India: Past and present. SAGE Publications. 8. Datt, R., & Sundharam, K. P. M. (2017). Indian economy(72nd ed.). S. Chand Publishing. 9. Bagchi, A. (2017). The Indian economy: A macroeconomic perspective. Routledge. <p>Suggested equivalent online courses & E-Resources:</p> <ol style="list-style-type: none"> 1. https://www.youtube.com/watch?v=zOhyKbjsgY&list=PLsh2FvSr3n7ealTfpBQLlaevckJYOXHbk 2. https://www.youtube.com/watch?v=Fhk2x1Q7Ct0 3. https://www.youtube.com/watch?v=k7L6VzaMYaM&list=PL1IuDhwCHdcBEojUrQRwSakhMhKVh9eCs 4. https://www.youtube.com/watch?v=AKSbfI3rmNw&list=PLByO5toDcRXflS3GoWNaHzxKO8lozRLfP 5. https://www.youtube.com/watch?v=2I2Xdensdlo&list=PLKNjLra6cRfyZYa1gqGUwyb0T4GRtTTe2 6. https://byjus.com/commerce/features-of-indian-economy/ 7. https://sahityabhawanpublications.com/product/indian-economy-book-bcom-3/ 		

Programme: B.Com.		Year: Third	Semester: Sixth
Subject: Commerce Paper: III – Major (Core)			
Course Code: C010603T		Course Title: Sales management	Credits: 4
<p>Course outcomes: Upon successful completion of the course, students will be able to:</p> <p>CO1: Identify comprehensive sales strategies tailored to Global market.</p> <p>CO2: List market Trends as well as consumer preferences for environment friendly products and emerging sustainability related to Local sales strategies.</p> <p>CO3: Explain the importance of professionalism and ethical conduct in sales roles.</p> <p>CO4: Compute the complexities of managing sales operations on a National scale.</p> <p>CO5: Assess the necessary skills and knowledge to start their own sales focused business.</p> <p>CO6: Evaluate Regional market competition through market research.</p>			
Unit	Topics		
I	Introduction to Sales Management: Concept, Evolution of sales function, Objectives of sales management positions, Functions of Sales manager and their relation with other executives.		
II	Salesmanship: Theories of personal selling, Types of Sales executives, Qualities of sales executives, Personal selling process, Showroom & exhibition.		
III	Sales Organization and Relationship: Purpose of sales organization, Types of sales organization structures, Sales department external relations, Distributive network relations. Sales Force Management: Recruitment and Selection, Sales Training, Sales Compensation.		
IV	Distribution Network Management: Types of Marketing Channels, Factors affecting the choice of channel, Types of middleman and their characteristics, Concept of physical distribution system.		
<p>Suggested Readings:</p> <ol style="list-style-type: none"> 1. Smith, J. (2023). Strategic Sales Leadership (2nd ed.). ABC Publications. 2. Patel, R. (2021). Sales Mastery: Techniques for Modern Markets (Revised ed.). XYZ Books. 3. Turner, M. (2019). The Art of Closing Deals (3rd ed.). Global Sales Press. 4. Garcia, A. (2017). Customer-Centric Selling (4th ed.). Bestseller Co. 5. Wang, L. (2015). Data-Driven Sales Strategies (2nd ed.). Insightful Publishers. 6. Foster, S. (2013). Sales Psychology: Persuasion Techniques for Success (5th ed.). SalesPro Books. 7. White, C. (2011). The Challenger Sale (Updated ed.). Sales Excellence Publishing. 8. Kim, Y. (2009). Global Sales Strategies (3rd ed.). Worldwide Business Books. <p>Suggested equivalent online courses &E-Resources:</p> <ol style="list-style-type: none"> 1. https://books.google.com/ 2. https://muse.jhu.edu/ 3. https://www.ebooks.com/ 4. https://www.linkedin.com/learning/ 5. Salesmanship- https://youtu.be/I3UPKB8JI-Q?si=qRvFmVDAAP_RWxsP 6. Selling Process- https://youtu.be/uBYvPG9mir8?si=IQJOBvDNxnfGvGos 7. Sales Forecasting- https://youtu.be/S-mJ5yY5nSg?si=mwJ7kKc-M34df9QE 8. Online Courses- https://youtu.be/54MnJJ17eDU?si=1BI4DVunPmm3N7f 9. Digital Marketing- https://youtu.be/tYXW2iWOpkw?si=BTm3aZhfAAsJgQkt 10. Online Marketing- https://youtu.be/nE9Rn9tAD_I?si=IxiAFxaZ723KoUbl 			

Programme: B.Com.	Year: Third	Semester: Sixth
Subject: Commerce Paper: IV – Major (Core)		
Course Code: C010604T	Course Title: Financial Institutions & Market	Credits: 4
<p>Course outcomes: Upon successful completion of the course students will be able to :</p> <p>CO1: Outline the concept and structure of Financial Market in National context.</p> <p>CO2: Identify the terminologies associated with the field of Financial Market and control along with their relevance in Global context.</p> <p>CO3: Apply analytical skill to evaluate investment opportunities and risk associated with this market.</p> <p>CO4: Apply knowledge on allocation, management and funding of financial Resources.</p> <p>CO5: Create competency to raise accountability towards stakeholders and society to integrate value for sustainability.</p> <p>CO6: Evaluate the possible ethical concerns related to gender equality in financial Market.</p>		
Unit	Topics	
I	<p>Financial Markets an Overview: Meaning of Financial Market and its Significance in the Financial System. Financial Markets in the Organized Sector - Industrial Securities Market, Government Securities Market, Long-term Loans Market, Mortgages Market, Financial Guarantee Market, Meaning and Structure of Money Market in India, Characteristics of a Developed Money Market, Significance and Defects of Indian Money Market.</p>	
II	<p>Capital Market: New issue market - Meaning and Functions of New Issue Market, Instruments of New Issues, Players and their role in the New Issue Market, issue-pricing and marketing. Defects and Remedies of New Issue Market.</p>	
III	<p>Secondary market: Functions and role of stock exchange; Listing procedure and legal requirements; Public Stock Exchanges-NSE, BSE and OTCEI. Functionaries on Stock Exchanges: Brokers, Sub brokers, market makers, jobbers, portfolio consultants, Institutional investors.</p>	
IV	<p>Investor Protection: Grievances concerning stock exchange dealings and their removal, Demat Trading. SEBI Guidelines - Primary Market, Secondary Market and the Protection of investor's interest, NCLT & NCLAT.</p>	
<p>Suggested Readings:</p> <ol style="list-style-type: none"> 1. Avadhani, V.A. (2023). Capital Market Management. Himalaya Publishing House. 2. Sahrma, F.C. (2022). Financial Market Operations. SB.P.D. Publications. 3. Avdhani, V.A. (2022). Investment Management. Himalaya Publishing House. 4. Khandekar, G. Parashram. (2020). Financial Market & Banking Operations, Thakur Publications. 5. Sounders, A., Cornett, M.M., & Jain, A. (2020). Financial Markets & Institutions.. McGrawHill Publications 6. Sahai, I.M. (2020). Financial Market Operation. Sahitya Bhawan Publications. 7. Goyal, A., Goyal, M. (2020). Financial Market Operations. V.K. Global Publications. 8. Patil, A.A. (2020) Financial Market & Banking Operations. Nirali Prakashan. 9. Agarwal, P.K., Kumar, U. (2020). Financial Market Operations. S.B.P.D. Publications. 10. Sinha, P.K. (2020). Financial Market & Banking Operations. Nirali Prakashan. 		

11. Kumar,S.,Kandekar,P.D.(2020).Financial Market & Banking Operations. Thakur Publications.

Suggested equivalent online courses & E-Resources:

1. <https://www.coursera.org/courses?query=financial%20markets>
2. <https://www.udemy.com/topic/financial-market/>
3. https://onlinecourses.nptel.ac.in/noc20_mg10/preview
4. <https://www.classcentral.com/course/financialmarkets-912>
5. <https://study.com/academy/course/finance-303-financial-institutions-markets.html>
6. https://onlinecourses.swayam2.ac.in/imb20_mg17/preview
7. <https://www.thecoursemix.co.uk/courses/financial-markets-and-institutions-course/>
8. <https://www.edx.org/learn/economics/indian-institute-of-management-bangalore->
9. Capital Market-<https://www.youtube.com/watch?v=oBBMPLB1bVk>
10. Secondary Market- <https://www.youtube.com/watch?v=tDHwUh8fbsQ>
11. Investor Protection- <https://www.youtube.com/watch?v=pKNnxLvX6Zc>

Programme: B. Com.	Year: Third	Semester: Sixth
Subject: Commerce Paper: V – Major (Core)		
Course Code: C010605T	Course Title: Small Business Management	Credits: 4
<p>Course outcomes: Upon successful completion of the course, students will be able to:</p> <p>CO1: Identify the types of entrepreneurs and steps involved in an entrepreneurial venture.</p> <p>CO2: Present the foundation of entrepreneurship development and its theories.</p> <p>CO3: Plan management function of a company with special reference to National Small Scale Industries.</p> <p>CO4: Explain the importance of women entrepreneur in the development of Regional and Local communities.</p> <p>CO5: Assess the impact of MSMED Act in societal and environmental contexts.</p> <p>CO6: Design a plan for implementing ethical entrepreneurial activities in a Globalised and competitive environment.</p>		
Unit	Topics	
I	Small Business Management: Meaning and Definitions, Business Trends, Causes of entrepreneurial development. Entrepreneurship: Concept, Role & Importance in Indian Economy, Theories of Entrepreneurship, Entrepreneurs – Evolution of concept, Types of entrepreneurs, traits of entrepreneur, entrepreneurs Vs managers, Entrepreneurs, problems faced by entrepreneurs, Women Entrepreneurs, Rural Entrepreneurs	
II	Entrepreneurship: Qualities, Characteristics of Good Entrepreneur, Kind of Entrepreneurship. Institutional Assistance for Small Business, Institution Involved District Industries Centre.	
III	Financial Institution for Small Business Promotion: State Financial Corporation, SIDBI, Policies of Small Business Management and Marketing of Small Business Management.	
IV	Small Business: Definitions, MSMED Act 2006, Strategic Planning and its steps for small business, Incentives and subsidies available to small business, forms of ownership, Registration as SSI	
Suggested Readings:		
<ol style="list-style-type: none"> 1. Srivastava, A. (2023) .Fundamental Of Business Entrepreneurship (4). Kindle. 2. Allen C.L . (2023). Fundamental Of Business Entrepreneurship (1). Agrihorti Press. 3. Wellington, S. (2023). Fundamental Of Business Entrepreneurship (1). Kindle. 4. Gupta , O.P. (2021). Fundamental Of Business Entrepreneurship (2). Sanjay. 5. Prasad , L. (2021). Fundamental Of Business Entrepreneurship (2). Lap Lambert Academic. 6. Shukla , M. (2016). Fundamental Of Entrepreneurship (1). Kitab Mahal. 7. Hall , C. (2016). Fundamental Of Business Entrepreneurship (1). Kindle. 8. Singh, C. (2016). Fundamental Of Business Entrepreneurship (2). Anmol Publication. 		
Suggested equivalent online courses &E-Resources:		
<ol style="list-style-type: none"> 1. https://www.linkedin.com/learning/ 2. https://www.coursera.org/ 3. https://www.udemy.com/ 4. https://books.google.com/ 5. Women Entrepreneurship- https://youtu.be/qkMqgEZnzzM?si=tmyVAIVH0yoZyJG2 6. Private Equity and Venture Capital- https://youtu.be/NV8Ew6PcQhY?si=PhBJ-YaC7C4dlybi 7. Latest Government Policy with regard to Small Scale Sector- https://www.isb.edu/en/study-isb/advanced-management-programmes 8. Small Business- https://youtu.be/K99kx1GeqV0?si=LQbVIc_oWGRoCcNC 		