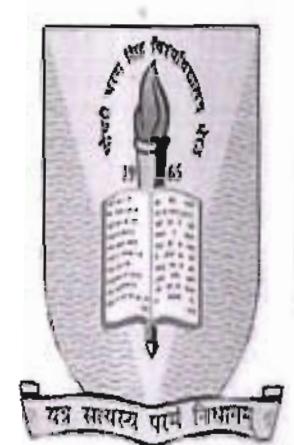


Ch. Charan Singh University, Meerut
SYLLABUS

Faculty of Commerce UG (B.Com.)

w.e.f. 2021-22



Memorandum

Ch. Charan Singh University, Meerut
Year Wise Structure of Faculty of Commerce UG (B.Com.)

		Major 6 Credits Each	Major 6 Credits Each	Minor/ Elective4/5/6 Credits	Minor Voc. 3 Credits	Minor Co-curricular 2 Credits	Major Industrial Training/ Survey/ Project 3/6 Credits	Credits	After Completion (Minimum Credits) (Max. Duration)
Year	Sem.	Own Faculty	Any Faculty OR	Other Faculty	Vocat. Faculty	Co-curricular Course	Inter/Intra Faculty related to main Subject	Total	
1	I	1. Business Organization 2. Business Statistics	Choose any one from the following- 1. Business Communication 2. Introduction to Computer Application	1	1	1	27/28/29	Certificate in Commerce	
	II	1. Business Management 2. Financial Accounting(4 Credit) 3. Computerised Accounting (Practical)(2 Credit)	Choose any one from the following- 1. Essentials of E-commerce 2. Business Economics		1	1			
	III	1. Company Law 2. Cost accounting	Choose any one from the following- 1. Business Regulatory Framework 2. Inventory Management		1	1			
	IV	1. Income Tax Law and Accounts 2. Fundamentals of Marketing (4 Credit) 3. Digital Marketing(Practical) (2 Credit)	Choose any one from the following- 1. Fundamentals of Entrepreneurship 2. Tourism and Travel Management		1	1			
		1. Corporate Accounting (5 Credit)							

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3	V	<p>2. Goods and Services Tax(5 Credit)</p> <p>Choose any two from the following-</p> <p>1. Business Finance (5 Credit)</p> <p>2. Principles and Practices of Insurance (5 Credit)</p> <p>3. Monetary Theory and Banking in India (5 Credit)</p>		1	30 days Training or Survey where economic activities are involved	26	Bachelor Degree in Commerce
	VI	<p>1. Accounting for Managers (5 Credit)</p> <p>2. Auditing (5 Credit)</p> <p>3. Comprehensive Viva(5 Credit)</p> <p>Choose any one from the following-</p> <p>1. Financial Institutions and Market (5 Credit)</p> <p>2. Human Resource Management (5 Credit)</p> <p>3. Business Ethics and Corporate Governance(5 Credit)</p>		1	Project	26	

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2025

Semester-wise Titles of the Papers in UG Commerce (B.Com.)

Year	Sem.	Course Code	Paper Title	Theory/Practical	Credits
1	I	C010101T	Business Organisation	Theory	6
		C010102T	Business Statistics	Theory	6
		C010103T	Business Communication	Theory	6
		C010104T	Introduction to Computer Application	Theory	6
1	II	C010201T	Business Management	Theory	6
		C010202T	Financial Accounting	Theory	4
		C010203P	Computerised Accounting	Practical	2
		C010204T	Essentials of E-Commerce	Theory	6
		C010205T	Business Economics	Theory	6
2	III	C010301T	Company Law	Theory	6
		C010302T	Cost Accounting	Theory	6
		C010303T	Business Regulatory Framework	Theory	6
		C010304T	Inventory Management	Theory	6
2	IV	C010401T	Income Tax Law and Accounts	Theory	6
		C010402T	Fundamentals of Marketing	Theory	4
		C010403P	Digital Marketing	Practical	2
		C010404T	Fundamentals of Entrepreneurship	Theory	6
		C010405T	Tourism and Travel Management	Theory	6
3	V	C010501T	Corporate Accounting	Theory	5
		C010502T	Goods and Services Tax	Theory	5
		C010503T	Business Finance	Theory	5
		C010504T	Principles and Practices of Insurance	Theory	5
		C010505T	Monetary Theory and Banking in India	Theory	5
3	VI	C010601T	Accounting for Managers	Theory	5
		C010602T	Auditing	Theory	5
		C010603R	Comprehensive Viva	Viva	5
		C010604T	Financial Institutions and Market	Theory	5
		C010605T	Human Resource Management	Theory	5
		C010606T	Business Ethics and Corporate Governance	Theory	5

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Programme: B.Com.	Year: First	Semester: First
Subject: Commerce		
Course Code: C010101T	Course Title: Business Organization	
Credits: 6		Core Compulsory / Elective: Compulsory
Max. Marks: 25+75		Min. Passing Marks: 10+25
Total No. of Lectures: 90		
Unit	Topics	No. of Lectures
I	Business: Concept, Meaning, Features, Stages of development of business and importance of business. Classification of Business Activities. Meaning, Characteristics, Importance and Objectives of Business Organization, Evolution of Business Organisation. Difference between Plant, Firm and Industry and Business & Trade, and Profession & Vocation, Modern Business and their Characteristics.	22
II	Promotion of Business: Considerations in Establishing New Business. Qualities of a Successful Businessman. Forms of Business Organisation: Sole Proprietorship, Partnership, Joint Stock Companies & Co-operatives and their Characteristics, relative merits and demerits, Difference between Private and Public Company, Concept of One Person Company and LLP.	23
III	Plant Location: Concept, Meaning, Importance, Factors Affecting Plant Location. Alfred Weber's and Sargent Florence's Theories of Location. Plant Layout - Meaning, Objectives, Importance, Types and Principles of Layout. Factors Affecting Layout. Size of Business Unit: Criteria for Measuring the Size and Factors Affecting the Size. Optimum Size and factors determining the Optimum Size.	25
IV	Business Combination: Meaning, Characteristics, Objectives, Causes, Forms and Kinds of Business Combination. Rationalisation: Meaning, Characteristics, Objectives, Principles, Merits and demerits.	20

Suggested Readings:

1. Gupta, C.B., "Business Organisation", Mayur Publication.
2. Singh, B.P., Chhabra, T.N., "An Introduction to Business Organisation & Management", Kitab Mahal.
3. Sherlekar, S.A. & Sherlekar, V.S., "Modern Business Organization & Management Systems Approach Mumbai", Himalaya Publishing House.
4. Bhushan Y. K., "Business Organization", Sultan Chand & Sons.
5. Prakash Jagdish, "Business Organization and Management", Kitab Mahal Publishers (Hindi and English)

Note: Latest edition of the text books should be used.

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

Mangal

Suresh

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

Manoj

Dinesh

Programme: B.Com.	Year: First	Semester: First
Subject: Commerce		
Course Code: C010103T	Course Title: Business Communication	
Credits: 6		Core Compulsory / Elective: Elective
Max. Marks: 25+75		Min. Passing Marks: 10+25
Total No. of Lectures: 90		
Unit	Topics	No. of Lectures
I	Introduction : Process and Importance of Communication, Types of Communication (verbal & Non Verbal), Different forms of Communication. Barriers to Communication: Linguistic Barriers, Psychological Barriers, Interpersonal Barriers, Cultural Barriers, Physical Barriers, Organizational Barriers. Role, effects and advantages of technology in Business Communication like email, text messaging, instant messaging and modern techniques like video conferencing, social networking. Strategic importance of e-communication.	22
II	NON-Verbal Aspects of Communicating: Body Language, Kinesics, Proxemics, Paralanguage. Effective Listening: Principles of Effective listening, Factors affecting listening exercises, Oral, Written and video sessions. Interviewing skills: Appearing in interviews, Writing resume and letter of application. Modern forms of communicating: E-Mail, Video Conferencing etc.	21
III	Business language and presentation : Importance of Business language, Vocabulary Words often confused Words often misspelt, Oral Presentation Importance, Characteristics, Presentation Plan, Power point presentation, Visual aids. Writing skills: Planning business messages, Rewriting and editing, The first draft and Reconstructing the final draft. Office Correspondence: Official Letter, Semi Official Letter And Memorandum.	31
IV	Report Writing : Identify the types of reports, define the basic format of a report, identify the steps of report writing, write a report meeting the format requirements, determine the process of writing a report, importance of including visuals such as tables, diagrams and charts in writing report, apply citation rules (APA style documentation) in reports.	16
<p>Suggested Readings:</p> <ol style="list-style-type: none"> 1. Lesikar, R.V. & Flatley, M.E.; Basic Business Communication Skills for Empowering the Internet Generation, Tata McGraw Hill Publishing Company Ltd. New Delhi. 2. Bovee, and Thill, Business Communication Today, Pearson Education 3. Shirley, Taylor, Communication for Business, Pearson Education 4. Locker and Kaczmarek, Business Communication: Building Critical Skills, TMH 5. Misra, A.K., Business Communication (Hindi), Sahitya Bhawan Publications Agra <p>Note- Latest edition of the text books should be used.</p> <p>This course can be opted as an elective by the students of following subjects: Open for all</p>		

Manoj

2025

Programme: B.Com.	Year: First	Semester: First
Subject: Commerce		
Course Code: C010104T	Course Title: Introduction to Computer Application	
Credits: 6		Core Compulsory / Elective: Elective
Max. Marks: 25+75		Min. Passing Marks: 10+25
Total No. of Lectures: 90		
Unit	Topics	No. of Lectures
I	Computer: An Introduction- Computer in Business, Elements of Computer System Set-up; Indian computing Environment, components of a computer system, Generations of computer and computer languages; Software PC-Software packages-An introduction, Disk Operating system and windows; Number systems and codes.	22
II	Relevance of Data Base Management Systems and Interpretations of Applications; DBMS systemNetwork, Hierarchical and relational database, application of DBMS systems.	21
III	Data Base Language, dbase package, Basics of data processing; Data Hierarchy and Data file structure, Data files organizations; Master and Transaction file. Programme development cycle, Management of data, processing systems in Business organization.	25
IV	Word processing: Meaning and role of word processing in creating of document, Editing, formatting and printing document using tools such as spelling checks, Data Communication Networking-LAN& WANS.	22

Suggested Readings:

1. Gill, N. S. "Handbook of Computer Fundamentals", Khanna Publishing House, Delhi
2. Shrivastava "Fundamental of Computer& Information Systems" (WileyDreamtech)
3. Leon A and Leon M., " Introduction to Computers" (Vikas, 1st Edition).
4. R.S. Salaria, "Computer Fundamentals", Khanna Publishing House, Delhi.
5. Norton P., "Introduction to Computers", (TATA McGraw Hill)
6. Leon "Fundamentals of Information Technology", (Vikas)
7. Ravichandran, A., "Computers Today", Khanna Publishing House, Delhi.
8. Sinha, P.K., "Computer Fundamental", BPB Publications (Hindi and English)
9. Laudon & Laudon, "Management Information System"

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

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

Manoj

Zareen

Programme: B.Com.	Year: First	Semester: Second
Subject: Commerce		
Course Code: C010201T	Course Title: Business Management	
Credits: 6		Core Compulsory / Elective: Compulsory
Max. Marks: 25+75		Min. Passing Marks: 10+25
Total No. of Lectures: 90		
Unit	Topics	No. of Lectures
I	Introduction: Concept, Characteristics, Nature, Process and Significance of Management; An overview of functional areas of Management; Development of Management Thought; Classical and Neo Classical Systems; Contingency Approach, System Approach. Management in Indian Ethos & culture	24
II	Planning: Concept, Characteristics, Process, Importance and Types, Criteria of effective planning. Decision-Making: Concept, Process, Types and Importance. Management by Objectives. Organisation: Concept, Nature, Process and Significance. Authority and Responsibility Relationships, Centralization and Decentralization, Departmentation.	24
III	Direction: Concept and Techniques, Coordination as an Essence of Management. Communication: Nature, Process, Importance, Types, Networks and Barriers. Effective Communication. Motivation: Concept, Types, Importance, Theories- Maslow, Herzberg, McGregor, Ouchi, Financial and Non-Financial Incentives. Leadership: Meaning, Concept, Functions and Leadership styles, Likert's Four System of Leadership.	21
IV	Controlling: Meaning, Importance and Process, Effective Control System. Techniques of Control. Management of Change: Concept, Nature, Types of Changes and Process of Planned Change, Resistance to Change and methods of reducing resistance to change.	21

Suggested Readings:

1. Gupta, C.B., "Business Organisation", Mayur Publication.
2. Singh, B.P., Chhabra, T.N., "An Introduction to Business Organisation & Management", Kitab Mahal.
3. Sherlekar, S.A. and Sherlekar, V.S, "Modern Business Organization & Management Systems Approach Mumbai", Himalaya Publishing House.
4. Bhusan Y. K., "Business Organization", Sultan Chand & Sons.
5. Jagdish Prakash, "Business Organisation and Management", Kitab Mahal publishers.
6. Agarwal K.K., "Business Organisation and Management".
7. Joshi, G.L., "Vyavasayik Sangathan Evam Prabandha".
8. Prasad, Jagdish, "Vyavasayik Sangathan Evam Prabandha".

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

Manoj

5/18

Programme: B.Com.	Year: First	Semester: Second
Subject: Commerce		
Course Code: C010202T	Course Title: Financial Accounting	
Credits: 4		Core Compulsory / Elective: Compulsory
Max. Marks:		Min. Passing Marks:
Total No. of Lectures: 60		
Unit	Topics	No. of Lectures
I	Evolution of Accounting in India : Contribution of Shri Kalyan Subramani Aiyar (K.S. Aiyar) 1859-1940 known as father of Accountancy in India. Introduction of Indian Accounting System Nature and scope of Accounting. Generally Accepted Accounting Principles: Concepts and Conventions, Indian Accounting Standards. Accounting Mechanics: Double Entry System, Preparation of Journal, Ledger and Trial Balance, Profit and Loss A/c, Balance Sheet, Concept of Income and its Measurement.	15
II	Hire Purchase Accounts - Accounting Records in the Books of Hire Purchaser and Vendor, Different Methods of Calculation of Interest and Cash Price, Maintenance of Suspense Account, Default in Payment and Partial Returns of Goods. Installment Payment System - Difference between Hire Purchase and Installment Payment System. Accounting Records in the book of Purchaser & Vendor, Interest suspense account.	12
III	Departmental Accounts - Meaning, Objects and Importance, Advantage, Methods of Departmental Accounts, Final Accounts of Non Corporate Departmental Business, Allocation of Indirect Expenses. Branch Accounts - Meaning and Objectives of Branch Account, Importance and Advantages, Classification of Branches, Accounting of Branch Accounts under various Methods including Foreign Branch.	15
IV	Royalty Accounts - Accounting Records for Royalty in the books of Landlords and Lessee, Recoupment of Shortworking, Sub - lease, Short working Reserve Account, Nazarana. Insolvency Accounts - (for individuals/sole trade only)- main provisions of IBC 2016, Preparation of Accounts under latest provisions Insurance Claims - Computation of claim under loss of Stock Policy & Loss of Profit policy.	18
Suggested Readings: <ol style="list-style-type: none"> 1. Jain & Naranag, "Advanced Accounts", Jain Book Agency. 2. Gupta, K.G & Others, K.G Publications, Modinagar. 3. Gupta, R. L. & Radhaswamy, M., Financial Accounting: Sultan Chand and sons. 4. Shukla, M.C., Grewal T.S. & Gupta, S.C., Advanced Accounts: S. Chand & Co. 5. Maheshwari S.N. & Maheshwari S. K, "A text book of Accounting for Management", Vikas Publication. <p>Note- Latest edition of the text books should be used.</p>		
This course can be opted as an elective by the students of following subjects: Open for all		

Memorandum

20/10/2023

Programme: B.Com.	Year: First	Semester: Second
Subject: Commerce		
Course Code: C010203P	Course Title: Computerised Accounting (Practical)	
Credits: 2		Core Compulsory / Elective: Compulsory
Max. Marks:		Min. Passing Marks:
Total No. of Practical Labs: 30		
Unit	Topics	No. of Hours
I	Computerised Accounting- Concept, Objectives, Advantages And Limitations, Types Of Accounting Information; Users Of Accounting Information And Their Needs. Qualitative Characteristics Of Accounting Information. Role Of Accounting In Business.	4
II	Introduction To Computer And Accounting Information System {AIS}: (A) Introduction To Computers (Elements, Capabilities, Limitations Of Computer System). (B) Introduction To Operating Software, Utility Software And Application Software. Introduction To Accounting Information System (AIS) As A Part Of Management Information System.	4
III	Computerised Accounting Systems: Computerized Accounts by using any popular accounting software; Creating a Company; Configure and Features settings; Creating Accounting Ledgers and Groups; Creating Stock Items and Groups; Vouchers Entry; Generating Reports - Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet, Funds Flow Statement, Cash Flow Statement Selecting and shutting a Company; Backup and Restore data of a Company.	22

Suggested Readings:

1. Computerized Accounting System For B.Com. by Ajay Sharma and Manoj Bansal
2. Computerized Accounting System by Neeraj Goyal and Rohit Sachdeva
3. Computer Based Accounting by C Mohan Luneja, Sandeep Bansal and Rama Bansal
4. Robert N Anthony, David Hawkins, Kenneth A. Merchant, *Accounting: Text and Cases*. McGraw- Hill Education.
5. Charles T. Horngren and Donna Philbrick, *Introduction to Financial Accounting*, Pearson Education.
6. M.C.Shukla, T.S. Grewal and S.C.Gupta. *Advanced Accounts*. Vol.-I. S. Chand & Co., New Delhi.
7. S.N. Maheshwari, and. S. K. Maheshwari. *Financial Accounting*. Vikas Publishing House, New Delhi.

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

Manoj

ZM

Programme: B.Com.	Year: First	Semester: Second
Subject: Commerce		
Course Code: C010204T	Course Title: Essentials of E-commerce	
Credits: 6		Core Compulsory / Elective: Elective
Max. Marks: 25+75		Min. Passing Marks: 10+25
Total No. of Lectures: 90		
Unit	Topics	No. of Lectures
I	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.	20
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.	25
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.	30
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.	15
Suggested Readings: <ol style="list-style-type: none"> 1. Pt Joseph Of E-Commerce Are Indian Perspective PHP Learning Private Limited 2. Nidhi Dhawan Introduction To E-Commerce International Book House Private Limited 3. Agarwal Kamlesh And Agarwal Diksha Bridge To The Online To A Front New Delhi India Macmillan India (Hindi and English) 4. Manali- Danielle Internet And Internet Engineering Tata McGraw-Hill New Delhi. 5. Pandey- Concept Of E-Commerce, S.K. Kataria And Sons (Hindi and English) Note- Latest edition of the text books should be used. 		
This course can be opted as an elective by the students of following subjects: Open for all		

Manoj

Dinesh

Programme: B.Com.	Year: First	Semester: Second
Subject: Commerce		
Course Code: C010205T	Course Title: Business Economics	
Credits: 6		Core Compulsory / Elective: Elective
Max. Marks: 25+75		Min. Passing Marks: 10+25
Total No. of Lectures: 90		
Unit	Topics	No. of Lectures
I	Introduction: Meaning, Nature And Scope of Business Economics. Population Theory. Law of Demand, Law Of Marginal Diminishing Utility, Elasticity Of Demand, Concept And Measurement Of Elasticity Of Demand. Price, Income, Cross Elasticity, Determinants, Of Elasticity Of Demand. Importance Of Elasticity Of Demand. Thoughts of Famous Economist of India Including – Kautilya.	22
II	Theory Of Cost: Short Run And Long Run Cost Curve Traditional And Modern Approaches. Production, Function: Law Of Variable Proportion; Properties of Production Function, Optimum Factor Combination And Expansion Path; Return To Scale; Internal And External Economics And Diseconomies.	31
III	Market Structure & Pricing: Concept, Types of Markets; Perfect Competition- Characteristics, Price Determination under Perfect Competition. Monopoly- characteristics and Price Determination under Monopoly. Oligopoly- Characteristics, Pricing Policy.	21
IV	Business Cycle: Various Phases And Its Causes; Theory Of Distribution: Marginal Productivity 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.	16

Suggested Readings:

1. Geetika, "Managerial Economics", McGraw-Hill Education.
2. Thomas & Maurice, "Managerial Economics: Concepts and Applications" (SIE), McGraw Hill Education.
3. Ahuja, H.L, "Managerial Economics", S.Chand.
4. Dwivedi, D.N., "Managerial Economics", Vikas Publication.
5. Mithani, D.M., "Managerial Economics- Theory and Applications", Himalaya Publications
6. Gupta, G., "Managerial Economics", McGraw-Hill Education (India) Pvt Limited
7. Seth, M.L., "Principles of Economics", Lakshmi Narain Agrawal Educational Publishers, Agra
8. Vaish & Sunder, "Principles of Economics", Ratan Prakashan Mandir
9. Jhingan, M.L., "Managerial Economics -IE", Vrinda Pub
10. Jhingan, M.L., Vyashthi Arthashastra, Vrinda Pub 11. Mishra, J.P., Vyashthi Arthashastra

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

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

Manoj

2/28

Programme: B.Com.	Year: Second	Semester: Third
Subject: Commerce		
Course Code: C010301T	Course Title: Company Law	
Credits: 6		Core Compulsory / Elective: Compulsory
Max. Marks: 25+75		Min. Passing Marks: 10+25
Total No. of Lectures: 90		
Unit	Topics	No. of Lectures
I	Indian Companies Act 2013: Nature And Types Of Companies, Conversion Of Public Companies Into Private Company's And Vice Versa, Formation, Promotion And Incorporation Of Companies, Memorandum Of Association; Article Of Association; Prospectus.	22
II	Shares: Types, Share Capital-Kinds; Allotment Of Shares; Members - Categories, Modes Of Acquiring Membership, Rights And Liabilities; Transfer And Transmission of Shares, Difference, Methods Of Borrowing, Debentures, Mortgages And Fixed And Floating Charge.	22
III	Management: Directors, Types And Number Of Directors, Managing Director, Whole Time Director - Appointment, Qualifications And Disqualification, Duties, Vacation, Resignation And Removal, Company Meetings- Kinds, Quorum, Voting, Resolution, Minutes.	25
IV	Majority Powers And Minority Rights: Protection Of Minority Rights, Prevention Of Oppression And Management. Mismanagement, Winding Up-Kinds And Conduct-Petition For Winding Up, Appointment Of Official Liquidator And Duties.	21

Suggested Readings:

1. Kapoor GK A Dhamija Sanjay ,Company Law Comprehensive Textbook On Companies Act 2013, Taxmann Publication
2. Singh Avtar, Company Law ,Delhi India Eastern Book Company Bharat LawHouse
3. Gupta ,Company Adhiniyam, Sahitya Bhawan Publication (Hindi and English), Agra
4. Maheshwari SN And SK Maheshwari, A Manual Of Business Law, 2nd Edition Himalaya Publishing House.

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

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

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Programme: B.Com.	Year: Second	Semester: Third
Subject: Commerce		
Course Code: C010302T	Course Title: Cost Accounting	
Credits: 6		Core Compulsory / Elective: Compulsory
Max. Marks: 25+75		Min. Passing Marks: 10+25
Total No. of Lectures: 90		
Unit	Topics	No. of Lectures
I	Introduction: Nature, Scope and Advantages of Cost Accounting. Introduction of Cost Accounting Standard in India. Installation of Costing System, Difference between Cost and Financial Accounting, Classification of Costs. Material: Purchase, Storage and Control of Material, Stock Levels, Inventory Control Techniques, Methods of Pricing Material Issues.	20
II	Labour: Meaning and Components of Labour Cost. Concept, Accounting and Control of Idle time and Overtime. Methods of Wage Payment and Incentive Plans, Labour Turnover. Overheads: Collection, Classification, Allocation, Apportionment and Absorption of Overheads (Primary and Secondary Distribution), Machine Hour Rate.	20
III	Unit Output Costing: Concept of and Need for Unit Output Costing; Preparation of Cost Sheet and Tender Price; Preparation of Reconciliation Statement.	30
IV	Process Costing: Preparation of Process Accounts; Treatment of Normal and Abnormal Wastage; Treatment of Joint Product and By-product; Contract Costing: Preparation of Contract Account, Determination of Profit on Completed and Uncompleted Contracts; Operating Costing.	20

Suggested Readings:

1. Jain S.P. and Narang K.L: Cost Accounting; Kalyani New Delhi.
2. Maheshwari S.N: Advanced Problems and Solutions in Cost Accounting; SultanChand, New Delhi. (Hindi and English)
3. Tulsian P.C; Practical Costing: Vikas, New Delhi.
4. Garg A. K.; Cost Accounting: An Analytical Study, Swati Publication, Meerut.
5. Horngren, Charles, Foster and Datar: Cost Accounting - A Managerial Emphasis; Prentice-Hall of India, New Delhi.

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

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

Manoj

DMS

Programme: B.Com.	Year: Second	Semester: Third
Subject: Commerce		
Course Code: C010303T	Course Title: Business Regulatory Framework	
Credits: 6		Core Compulsory / Elective: Elective
Max. Marks: 25+75		Min. Passing Marks: 10+25
Total No. of Lectures: 90		
Unit	Topics	No. of Lectures
I	Indian Contract Act, 1872: Definition & Nature of Contract, Classification; Offer & Acceptance; Capacity of Parties; Free Consent; Consideration; Legality of Objects	20
II	Void Agreements; Performance of Contracts; Discharge of Contract; Contingent Contracts; Quasi Contracts; Remedies for Breach of Contract, Special Contracts: Indemnity & Guarantee; Bailment & Pledge; Contract of Agency.	24
III	Sale of Goods Act, 1930: Contract of Sale of Goods, Conditions & Warranties; Transfer of Ownership; Performance of the Contract; Remedial Measures; Auctionable Claims.	25
IV	A. The Consumer Protection Act 2019, Main Provisions B. The Limited Liability Partnership Act, 2008-Main Provisions C. The U.P Shops and Commercial Establishment Act - Main Provisions	21

Suggested Readings:

1. Kuchal M.C: Business Law; Vikas Publishing House, New Delhi.
2. Chandra P.R: Business Law; Galgotia, New Delhi.
3. Kapoor N.D: Business Law; Sultan Chand & Sons, New Delhi. (Hindi and English)
4. Desai T.R.: Indian Contract Act, Sale of Goods Act and Partnership Act; S.C.Sarkar & Sons Pvt. Ltd., Kolkata.
5. Tulsian, P.C., Business Law, New Delhi, Tata McGraw Hill.

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

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

Manoj

Dinesh

Programme: B.Com.	Year: Second	Semester: Third
Subject: Commerce		
Course Code: C010304T	Course Title: Inventory Management	
Credits: 6		Core Compulsory / Elective: Elective
Max. Marks: 25+75		Min. Passing Marks: 10+25
Total No. of Lectures: 90		
Unit	Topics	No. of Lectures
I	Inventory Management: Concept, meaning, Inventory Management Process, Why inventory management is important? Principles of Inventory Management, How to improve inventory management, perpetual inventory system & Periodic Inventory System, inventory costs, Role of Inventory Management, Methods of Inventory Management, Benefits of good Inventory Management.	22
II	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. Provisions of Accounting standard-2 (As-2) for valuation of Inventories.	26
III	Accounting for material Losses & Obsolescence: Material Losses- Waste, Scrap, Spillage, Defective work, Rejections. Obsolescence: Meaning, Reasons, Disposal of obsolete and scrap items, Control of obsolescence and scrap.	18
IV	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.	24

Suggested Readings:

1. Muller M. Essentials of Inventory Management, AMACON.
2. Narayan P. Inventory Management, Excel Books.
3. Gopalkrishnan P. Materials Management, PHI Learning Pvt. Ltd.
4. Chitale A.K. & Gupta R.C. Materials Management, PHI Learning Pvt.Ltd.
5. Chapman Stephen Introduction to Materials Management, Pearson Publishing.

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

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

Memory

Dinesh

Programme: B.Com.	Year: Second	Semester: Fourth
Subject: Commerce		
Course Code: C010401T	Course Title: Income Tax Law and Accounts	
Credits: 6		Core Compulsory / Elective: Compulsory
Max. Marks: 25+75		Min. Passing Marks: 10+25
Total No. of Lectures: 90		
Unit	Topics	No. of Lectures
I	Evolution of Taxation System in India. Introduction, Important Definitions: Assessee, Person, Income, Total Income, Assessment Year & Previous Year. Agricultural Income & its assessment. Residence & Tax Liability (Basis of Charge). Capital & Revenue. Exempted Incomes.	22
II	Income from Salaries, Income from House Property. Profits and Gains of Business and Profession, Depreciation.	31
III	Capital gains, Income from Other Sources, Deductions From Gross Total Income, Computation of Tax Liability of an Individual.	21
IV	Set off and carry forward of losses and Clubbing of Income, Procedure of Assessment, Advance Payment of Tax and Deduction of Tax at Source. Basics of filling of Returns: Types of ITR, Form 16 & Form 26AS.	16

Suggested Readings:

1. Singhanai V.K: Students' Guide to Income Tax; Taxmann, Delhi.
2. Mehrotra H.C: Income Tax Law & Accounts; Sahitya Bhawan, Agra. (Hindi and English)
3. Girish Ahuja and Ravi Gupta: Systematic approach to income tax; Sahitya Bhawan Publications, New Delhi. (Hindi and English)
4. Jain, R.K., Income Tax Law and Accounts (Hindi and English), SBPD Publications, Agra
5. Agarwal, B.K, Income Tax Law and Accounts (Hindi and English). Nirupam Sahitya Sadan, Agra

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

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

Manoj

2018

Programme: B.Com.	Year: Second	Semester: Fourth
Subject: Commerce		
Course Code: C010402T	Course Title: Fundamentals of Marketing	
Credits: 4		Core Compulsory / Elective: Compulsory
Max. Marks:		Min. Passing Marks:
Total No. of Lectures: 60		
Unit	Topics	No. of Lectures
I	Introduction: Nature, scope and importance of marketing; Evolution of marketing concepts; Marketing mix; Marketing environment. Micro and Macro environmental factors. Consumer Behaviour – An Overview: Consumer buying process; Factors influencing consumer buying decisions.	15
II	Market Selection: Market segmentation – concept, importance and bases; Target market selection; Positioning concept, importance and bases; Product differentiation vs. market segmentation. Product: Meaning and importance. Product classifications; Concept of product mix; Branding, packaging and labelling; After-sales services; Product life-cycle; New Product Development.	15
III	Pricing: Significance; Factors affecting price of a product; Major pricing methods; Pricing policies and strategies. Promotion: Nature and importance of promotion; Promotion Tools; advertising, personal selling, public relations; sales promotion and publicity – concept and their distinctive characteristics; Promotion mix; Factors affecting promotion mix decisions; and Integrated Marketing Communication Approach.	15
IV	Distribution: Channels of distribution - meaning and importance; Types of distribution channels; Wholesaling and retailing; Factors affecting choice of distribution channel; Distribution Logistics; Meaning, importance and decisions. Retailing: Types of retailing – store based and non-store based retailing, chain stores, specialty stores, supermarkets, retail vending machines, mail order houses, retail cooperatives; Management of retailing operations: an overview; Retailing in India: changing scenario. Recent developments in marketing: Social Marketing, Online Marketing, Direct Marketing, Services Marketing, Green Marketing, Relationship Marketing, Rural marketing.	15

Memo

2/28

Suggested Readings:

1. Kotler, Philip; Keller, Kevin Lane; Koshy, Abraham, and Mithileshwar Jha, *Marketing Management: A South Asian Perspective*, Pearson Education.
2. Palmer, Adrian, *Introduction to Marketing*, Oxford University Press, UK
3. Lamb, Charles W.; Hair, Joseph F., and Carl McDaniel, *Principles of Marketing*, South Western Publishing, Ohio
4. Chhabra, T.N., *Principles of Marketing*, Sun India Publication.
5. Kumar, Arun & N. Meenakshi, *Marketing Management*, Vikas Publications. (Hindi and English)
6. McCarthy, E. Jerome., and William D. Perreault, *Basic Marketing*, Richard D.Irwin.
7. Pride, William M., and D.C. Ferrell, *Marketing: Planning, Implementation & Control*, Cengage Learning.
8. Majaro, Simon, *The Essence of Marketing*, Prentice Hall, New Delhi.
9. Zikmund, William G. and Michael D'Amico, *Marketing: Creating and Keeping Customers in an E-Commerce World*, Thomson Learning.
10. Etzel, Michael J., Walker, Bruce J., Staton, William J., and Ajay Pandit, *Marketing Concepts and Cases*, Tata McGraw Hill (Special Indian Edition).
11. McCarthy, E. Jerome; Cannon, Joseph P., and William D. Perrault, Jr., *Basic Marketing: A Managerial Approach*, McGraw Hills.

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

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

Manoj *2018*

Programme: B.Com.	Year: Second	Semester: Fourth
Subject: Commerce		
Course Code: C010403P	Course Title: Digital Marketing (Practical)	
Credits: 2		Core Compulsory / Elective: Compulsory
Max. Marks:		Min. Passing Marks:
Total No. of Practical Labs: 30		
Unit	Topics	No. of Hours
I	Introduction of the digital marketing, Digital vs. Real Marketing, Digital Marketing Channels, Creating initial digital marketing plan, Content management, SWOT analysis, Target group analysis.	4
II	Web design, Optimization of Web sites, MS Expression Web, Creating web sites, SEO Optimization, Writing the SEO content, Writing the SEO content, Google AdWords- creating accounts, Google Ad Words- types.	6
III	Introduction to CRM, CRM platform, CRM models, CRM strategy, Introduction to Web analytics, Web analytics – levels, Introduction of Social Media Marketing, Social Media Marketing plan, Facebook Ads, Creating Facebook Ads, Ads Visibility, Business opportunities and Instagram options, Optimization of Instagram profiles, Integrating Instagram with a Web Site and other social networks, Keeping up with posts.	10
IV	Creating business accounts on YouTube, YouTube Advertising, YouTube Analytics, E-mail marketing, E-mail marketing plan, E-mail marketing campaign analysis, Keeping up with conversions, Digital Marketing Budgeting - resource planning, cost estimating, cost budgeting, cost control.	10

Suggested Readings:

1. Chaffey, D, F.E. Chadwick, R. Mayer, and K. Johnston . Internet Marketing:Strategy, Implementation, and Practice. Pearson India
2. Frost, Raymond D., Alexa Fox, and Judy Strauss . E- Marketing. Routledge
3. Gupta, Seema . Digital Marketing. McGraw Hill Education (India) Private Ltd.
4. Kapoor, Neeru. E-Marketing. Pinnacle learning
5. Kotler, Philip, Hermawan Kartajaya, and Iwan Setiawan . Digital Marketing: 4.0 Moving from Traditional to Digital. Pearson India
6. Ryan, Dawson and Jones Calvin . Understanding Digital Marketing:Marketing Strategies for engaging the Digital Generation.

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

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

Manoj *Dinesh*

Programme: B.Com.	Year: Second	Semester: Fourth
Subject: Commerce		
Course Code: C010404T	Course Title: Fundamentals of Entrepreneurship	
Credits: 6		Core Compulsory / Elective: Elective
Max. Marks: 25+75		Min. Passing Marks: 10+25
Total No. of Lectures: 90		
Unit	Topics	No. of Lectures
I	Entrepreneurship: Meaning, Concept, Characteristics, Need, Functions, Theories of Entrepreneurship. Entrepreneur: Meaning, Characteristics, Qualities, Functions, Types, Difference between Entrepreneurship & Entrepreneur. Difference between Entrepreneur, Intrapreneur & Manager. Entrepreneurship & Environment. Success story of some renowned Indian Entrepreneurs.	22
II	Entrepreneurship Development Programme (EDP): Meaning, Need, Objective, Steps, Outline, Achievements, Government Assistance and Incentives. Women Entrepreneurship: Meaning, Characteristics, Problems and Steps taken to promote Women Entrepreneur. Qualities of Women Entrepreneur.	31
III	Promotion of a Venture: Concept of Projects, Project Identification, Formulation and Report, Project Appraisal. Product Selection and Techniques, Raising of Funds: Concept, Need, Types and Sources.	21
IV	MSME Business: Process of Establishing MSME Business, Nature, Objectives and Importance of MSME Business. Role of Financial Institutions in Financing of MSME Business, Infrastructural Facilities. Legal Requirements for Establishment of New Unit. Entrepreneurial Consultancy Process and Methods.	16
Suggested Readings: <ol style="list-style-type: none"> 1. Desai, Vasant, "Dynamics of Entrepreneurial Development and Management", Himalaya Publishing House 2. Desai, Vasant, "Management of Small Scale Industry", Generic 3. Drucker, Peter, "Innovation and Entrepreneurship", Harper Business; Reprinted edition 4. Gupta, C.B. & Srinivasan, N.P., "Entrepreneurship Development", S. Chand 5. Kenneth, P. Van, "Entrepreneurship and Small Business Management" 6. Pareek, Uday & Ven, "Developing Entrepreneurship book on Learning System" 7. Agrawal, R.C., "Udyamita Vikas" (Hindi) 8. Khanka, S.S. "Entrepreneurship Development", S. Chand & Company <p>Note- Latest edition of the text books should be used.</p>		
This course can be opted as an elective by the students of following subjects: Open for all		

Manoj *Suresh*

Programme: B.Com.	Year: Second	Semester: Fourth
Subject: Commerce		
Course Code: C010405T	Course Title: Tourism and Travel Management	
Credits: 6		Core Compulsory / Elective: Elective
Max. Marks: 25+75		Min. Passing Marks: 10+25
Total No. of Lectures: 90		
Unit	Topics	No. of Lectures
I	Introduction to Travel: Meaning and definitions of tourism, traveler, excursionist, tourists- objectives, nature and classification of tourism and tourists, Growth and Development of Tourism, Forms of Tourism: Inbound Outbound, Domestic and International.	15
II	The Modern Tour Industry: Package Tours- Custom Tours- Tour wholesalers- Types of Package tours: Independent Package, Hosted Tour, Escorted Tour, Sightseeing Tour Group, Incentive and Convention Tour- Man Market Package Holidays- Types of Tour Operations: Specialist Tour Operators: Specialist Tour Operators, Tour Operators reliance on other organization.	25
III	Tour Operations and Documentation: Functions-Sources of Income, How to set up a Travel Agency: Procedures for approval of a Travel Agency and Tour Operator, Travel Documentation: Passports- various types and requirements- Procedure to apply for Passports: VISA- various types and requirements- Documents required for Foreigners to visit India, Health Check Documents and Process for Encashment of Foreign Currency.	30
IV	Impact of Tourism and Tourism Organizations: Tourism Impacts: Economic impact, Social Impact, Cultural Impact and Environmental Impact- Strategies to overcome or reduce the negative Impact of Tourism, Objectives, Functions of- United Nations World Tourism Organization (UNWTO), World Travel and Tourism Council (WTC), Pacific Asia Travel Association (PATA), International Air Transport Association (IATA), Travel Agents Association of India (TAAI), Indian Association of Tour Operators (IATO) and Federation of Hotel and Restaurant Associations of India (FHRAI).	20
Suggested Readings: <ol style="list-style-type: none"> 1. Bhatia A.K International Tourism, Sterling Publishers Pvt Ltd, New Delhi. 2. Pran Nath Seth, Successful Tourism Management, Sterling Publishers Pvt Ltd, New Delhi, 3. Ghosh Bishwanth Tourism & Travel Management, Second Revised Edition Vikas Publishing House Pvt Ltd, New Delhi. <p>Note- Latest edition of the text books should be used.</p> <p>This course can be opted as an elective by the students of following subjects: Open for all</p>		

Malhotra

Z MS

Programme: B.Com.	Year: Third	Semester: Fifth
Subject: Commerce		
Course Code: C010501T	Course Title: Corporate Accounting	
Credits: 5		Core Compulsory / Elective: Compulsory
Max. Marks: 25+75		Min. Passing Marks: 10+25
Total No. of Lectures: 75		
Unit	Topics	No. of Lectures
I	Issue of Shares: Share Capital And Its Types, Issue, Forfeiture And Re-Issue of Shares, Redemption of Preference Shares.	15
II	Debentures: Features & Types, Issue And Redemption Of Debentures, Profit Prior To Incorporation, Final Accounts, General Instruction For Preparation Of Balance Sheet And Statement Of Profit And Loss.	20
III	Accounts of Holding and Subsidiary Companies: Consolidated Balance Sheet of holding companies with one subsidiary only. Consolidated Profit & Loss account.	20
IV	Accounting For Amalgamation Of Companies: As Per Indian Accounting Standard 14. Meaning, Characteristics And Objectives Of Amalgamation, Accounting For Amalgamation, Internal and External Reconstruction.	20

Suggested Readings:

1. Gupta RL, Radhaswami M, Company Accounts Sultan Chand And Company (Hindi and English)
2. Maheshwari SN And Maheshwari SK, Corporate Accounting, Vikas Publishing (Hindi and English)
3. Shukla SM And Gupta SP, Advanced Accountancy, Sahitya Bhawan Publication (Hindi and English)
4. Jaiswal K S, Corporate Accounting, Both English And Hindi, Shukla MC Grewal
5. Gupta, K.G, Corporate Accounting, KG Publications, Modinagar.

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

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

Mangal

21/08

Programme: B.Com.	Year: Third	Semester: Fifth
Subject: Commerce		
Course Code: C010502T	Course Title: Goods and Services Tax	
Credits: 5		Core Compulsory / Elective: Compulsory
Max. Marks: 25+75		Min. Passing Marks: 10+25
Total No. of Lectures: 75		
Unit	Topics	No. of Lectures
I	Indirect Tax: Meaning, Features, Difference Between Direct And Indirect Tax, Types Of Indirect Tax Before GST, Shortcoming Of Indirect Tax System During PreGST Era, GST Meaning Advantages, Disadvantages Of Evaluation Of GST, Structure Of GST, CGST, SGST, IGST, UTGST, And Important Definition Under GST Act.	17
II	Time Of Supply: Meaning Of Goods And Services, TOS Under Reverse Charge Mechanism, Invoicing Provisions, Provisions Related With Change Changes In GST Rate. Place Of Supply: POS Meaning, POS Of Goods And Services, Intra state And Interstate Supply. Value Of Supply: Meaning, Provisions Related With Determination Of Value Of Supply Of Goods And Services, Determination Of GST Liability.	16
III	Input Tax Credit ITC: Meaning Of Utilization Of ITC, Block Credit, Supply Not Eligible For ITC, Matching, Reversal And Reclaim Of ITC. Payment Under GST: Manner Of Payment Of GST Liability, Concept Of Electronic, Cash Credit And Liability Ledger, Refund Of Excess GST. Return: Meaning, Purpose And Importance, Different Types Of Return, Due Date Of Filing Return, Assessment Under GST: Meaning, Types Sales Assessment, Provisional Assessment, Summary Assessment, Best Judgment Assessment.	25
IV	Registration: Meaning Of Final Registration, Compulsory Registration, and Procedure For New Registration, Amendment And Cancellation Of Registration. Accounts And Records: Manner Of Maintenance Of Accounts, Period Of Retention Of Relevant Records. Invoice: Format, Types Debit And Credit Note, Voucher Audit Meaning, TypesMandatory, Departmental And Specific Audit, Penalty And Under GST, E-Way Bill.	17

Suggested Readings:

1. Malhotra and Agarwal, goods and services tax Agra India Sahib Bhawan Publication English and Hindi
2. Agarwal Raj, advanced handbook on GST background material on model GST law Sahitya Bhawan Publications.
3. Bansal K. M., GST Customer law taxman Publication private limited University edition
4. RK Singh PK, a bird's eye view of GST Asia law house
5. Singhania VK student's guide to GST and customs law taxman Publication private limited University edition
6. Gupta & Maheshwari, Tyagi Goods and Services Tax, SBPD PUBLISHINGHOUSE, AGRA
7. Babu, Deepak: GST: A Revolution on Indian Tax System, ISARA Solutions, New Delhi

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

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

McNoy

Shiv

Programme: B.Com.	Year: Third	Semester: Fifth
Subject: Commerce		
Course Code: C010503T	Course Title: Business Finance	
Credits: 5	Core Compulsory / Elective: Elective	
Max. Marks: 25+75		Min. Passing Marks: 10÷25
Total No. of Lectures (in hours per week): 75		
Unit	Topics	No. of Lectures
I	Business Finance: Nature And Scope, Finance Function Investment Financing And Dividend Decisions, Capital Budgeting; Meaning Nature And Importance Investment Decisions, Major Evaluation Criteria.	15
II	Cost Of Capital: Meaning, Importance, Calculation Of Cost Of Debt, Preference Shares, Equity Shares And Retained Earnings, Combined (Weighted) Cost Of Capital, Capitalization- Meaning, Over capitalization & under capitalization.	19
III	Dividend Policies: Issues In Dividend Policies, Dividend Models, Sources Of Funds: Long Term Funds & Short Term Funds, Nature Significance And Determinants Of Working Capital, Leverage Analysis Capital.	20
IV	Time value of Money , Uses of simple and Compound interest in business finance. Capital Market: (A) New Issue Market (B) Secondary Market Functions And Role Of Stock Exchange (BSE, NSE,) Money Market: Indian Money Markets-Composition And Structure., Valuation of securities.	21

Suggested Readings:

1. Avadhani V A Financial System
2. Bhalla VK Modern Working Capital Management
3. Chandra Prasanna Financial Management Theory And Practices
4. Khan NY And Jain PK Financial Management Tax And Problems
5. Pandey I M. Financial Management
6. Gupta and Pandey, Financial Management (English & Hindi),K.G Publication Modinagar

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

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

M. B. M.



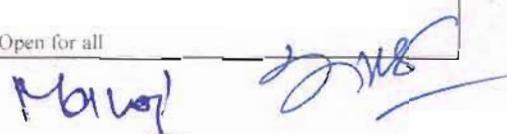
Programme: B.Com.	Year: Third	Semester: Fifth
Subject: Commerce		
Course Code: C010504T	Course Title: Principles and Practices of Insurance	
Credits: 5		Core Compulsory / Elective: Elective
Max. Marks: 25+75		Min. Passing Marks: 10+25
Total No. of Lectures: 75		
Unit	Topics	No. of Lectures
I	Risk: Meaning, Types, Causes, Methods of Handling Risks. Insurance: Meaning, Origin & Development, Functions, Types, Principles, Advantages, Reinsurance, Double-Insurance.	17
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.	20
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.	18
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.	20

Suggested Readings:

- 1- Mishra M.N., Insurance- Principles & Practice.
- 2- Gupta O.S., Life Insurance.
- 3- Vinayakam; M. Radhaswami & Vasudevam, Insurance- Principles & Practice.
- 4- Kothari & Bhall, Principles & Practice of Insurance.
- 5- श्रीनारद बालचन्द्र, बीमा के तत्व।

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

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



Programme: B.Com.	Year: Third	Semester: Fifth
Subject: Commerce		
Course Code: C010505T	Course Title: Monetary Theory and Banking in India	
Credits: 5		Core Compulsory / Elective: Elective
Max. Marks: 25+75		Min. Passing Marks: 10+25
Total No. of Lectures: 75		
Unit	Topics	No. of Lectures
I	Money: Functions, Alternative Measures To Money Supply In India And Their Different Components, Meaning And Changing Relative Importance Of Each Component, High Powered Money- Meaning And Uses, Sources Of Changes In High Powered Money.	17
II	Indian Banking System: Definition Of Bank, Commercial Banks, Importance And Functions, Structure Of Commercial Banking System In India, Regional Rural Banks, Cooperative Bank In India. Process Of Credit Creation By Banks; Determination Of Money Supply And Total Bank Credit.	17
III	The Reserve Bank of India: Functions, Instruments Of Monetary And Credit Control; Main Features Of Monetary Policy Since Independence, Interest Rates; Various Rates In India (As Bond Rate, Bill Rate, Deposit Rate, etc.) Impact Of Inflation And Inflationary Expectations. e-Banking and cyber threats.	25
IV	Development Banks And Other Non-Banking Financial Institution: Main Features, Problems And Policies For Allocation Of Institutional Credit, Problem Between The Government And The Commercial Sector, Inter-Sectoral And Inter-Regional Problems, Problem Between Large And Small Borrowers.	16

Suggested Readings:

1. Saha SK, Indian Banking System SBPD Publication (Hindi and English), Agra
2. Deshmukh, Indian Banking System, Chandralok Prakashan(Hindi and English)
3. Gupta SB, Monetary Planning Of India
4. Khan M Y, Indian Financial System : Theory And Practice
5. Sengupta A K & Agarwal K, Money Market Operations In India.

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

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

Money

5/2/8

Programme: B.Com.	Year: Third	Semester: Sixth
Subject: Commerce		
Course Code: C010601T	Course Title: Accounting for Managers	
Credits: 5		Core Compulsory / Elective: Compulsory
Max. Marks: 25+75		Min. Passing Marks: 10+25
Total No. of Lectures: 75		
Unit	Topics	No. of Lectures
I	Management Accounting- Concept, Meaning, Characteristics, Difference between Financial Accounting and Management Accounting. Difference between Cost Accounting and Management Accounting. Techniques, Objectives and Importance. Management Accountant- Duties, Status, Functions and Responsibility. Financial Statement Analysis and Interpretation, Parties Interested in Financial Statement, Financial Analysis - Horizontal, Vertical and Trend Analysis.	17
II	Ratio Analysis: meaning, Utility, Classification of Ratios - Profitability Ratio, Activity Ratio and Financial Position Ratios. Fund Flow and Cash Flow Statement- Concept, Meaning of the term Fund and Preparation of Fund Flow Statement and Cash Flow Statement (As-3).	16
III	Budgeting: Meaning of Budget and Budgeting, Objectives, Limitations and importance, Essentials of effective Budgeting, Classification of Budgets- Flexible budget and Zero Based Budget. Marginal Costing: Meaning, Determination of Profit under Marginal Costing, Pricing of Product, make or buy Decision, Selection of most profitable channel. Break Even Analysis: Concept and Practical Applications of Break even Analysis.	22
IV	Standard Costing and Variance Analysis: Meaning and Objectives of Standard Costing Setting of Standard, Variance Analysis: Material and Labour Variance, Reporting to Management: Meaning, Objectives, Principles of Reporting, Importance of Reports, Classification of Reports, Reporting at different Levels of Management.	20

Suggested Readings:

1. Homgren, C.T., Gary L. Sundem and William O. Stratton: Introduction to Management Accounting, Prentice Hall of India, Delhi.
2. Homgren, Charles T., George Foster and Srikant M. Dailiar, Cost Accounting: A Managerial Emphasis, Prentice Hall of India, Delhi.
3. Lall, B.M. and I.C. Jain: Cost Accounting: Principles and Practice, Prentice Hall of India, Delhi.
4. Welsch Glenn A., Ronald W. Hilton and Paul N. Gordon Budgeting, Profit Planning and Control, Prentice Hall of India, Delhi.
5. Baig Nafees: Cost Accounting, Rajat Publications, New Delhi. Baig Nafees Management Accounting & Control, Ashish Publishing House, New Delhi.
6. Sharma R.K. and Gupta S.K., Management Accounting, Kalyani Publishers, Ludhiana. (Hindi and English)
7. Lal Jawahar, Managerial Accounting, Himalaya Publishing House, New Delhi.
8. Misra, A.K., Management Accounting, (Hindi and English) Navneet Prakashan, Nazibabad.
9. Gupta, K.G., Management Accounting, K G Publications, Modinagar.

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

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

McNay

Dinesh

Programme: B.Com.	Year: Third	Semester: Sixth
Subject: Commerce		
Course Code: C010602T	Course Title: Auditing	
Credits: 5		Core Compulsory / Elective: Compulsory
Max. Marks: 25+75		Min. Passing Marks: 10+25
Total No. of Lectures: 75		
Unit	Topics	No. of Lectures
I	Audit and Audit Process: Meaning, Nature, Objectives and Various Classes of Auditing, Standards of Auditing, Pronouncements on accepted Auditing practices, Internal Control and the need for its evaluation by the Auditor. Methodology of Accounting, Auditing and Fraud and risk management in Kautilya's Arthashastra.	17
II	Audit Procedures: Verification programme-selective verification, Audit in depth, test checking, Auditor's Approach to statistical sampling, Routine checking, vouchers, verification and valuation of assets and liabilities, Auditor's Report on Profit and Loss Account and Balance Sheet.	15
III	Audit of Limited Companies: Qualifications and Appointment of Company Auditors, their powers, duties and liabilities as per Companies Act 2013, Audit of share capital, share transfer and managerial remuneration, Additional matters in the Auditor's Report under CARO.	19
IV	Audit of Public Sector Undertaking and Banks: Special features concerning Audit of departmental undertakings, Statutory Corporations and Government Companies, Procedure of appointment of Auditors, Special features relating to the audit of Banks, Audit of Insurance Companies and audit of non-profit companies. Cost Audit: Importance of cost audit, Provisions regarding cost audit, Cost Audit report, Tax and Social Audit. Internal Audit: Objective and scope of Internal Audit, Responsibilities and Authority of Internal Auditors, Relationship between internal auditor and statutory auditor.	24

Suggested Readings:

1. Gupta Kamal : Contemporary Auditing, TATA Mc Graw, New Delhi.
2. Tandon, B.N. : Principles of Auditing, S. Chand & Company, New Delhi.
3. Pargare Dinkar : Principles and practices of Auditing, Sultan Chand, New Delhi.
4. Sharma, T.R. : Auditing Principles and Problems, Sahitya Bhawan, Agra. (Hindi and English)
5. Yadav, Pankaj, Auditing, Neel Kamal Prakashan, Delhi (Hindi and English)
6. Sharma, Sanjeev, Auditing: MK Publications , Agra (Hindi and English)

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

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

Mahesh

2/2018

Programme: B.Com.	Year: Third	Semester: Sixth
Subject: Commerce		
Course Code: C010604T	Course Title: Financial Market Operations	
Credits: 5	Core Compulsory / Elective: Elective	
Max. Marks: 25+75	Min. Passing Marks: 10+25	
Total No. of Lectures: 75		
Unit	Topics	No. of Lectures
I	Financial Markets an Overview: Meaning of Financial Market and its Significance in the Financial System. Financial Markets in the Organized Sector - Industrial Securities Market, Government Securities Market, Long-term Loans Market, Mortgages Market, Financial Guarantee Market, Meaning and Structure of Money Market in India, Characteristics of a Developed Money Market, Significance and Defects of Indian Money Market.	17
II	Capital Market: New issue market - Meaning and Functions of New Issue Market, Instruments of New Issues, Players and their role in the New Issue Market, issue-pricing and marketing, Defects and Remedies of New Issue Market.	26
III	Secondary market: Functions and role of stock exchange; Listing procedure and legal requirements; Public Stock Exchanges-NSE & BSE. Functionaries on Stock Exchanges: Brokers, Sub brokers, market makers, jobbers, portfolio consultants, institutional investors.	16
IV	Investor Protection: Grievances concerning stock exchange dealings and their removal, Demat Trading, SEBI Guidelines - Primary Market, Secondary Market and the Protection of investor's interest, NCLT & NCLAT.	26

Suggested Readings:

1. Machiraju, 'Indian Financial System' – Vikas Publishing House.
2. Varshney P.N., & Mittal D.K., 'Indian Financial System', Sultan Chand & Sons New Delhi.
3. Avadhani V.A. Capital Market, Himalaya Publishing House, New Delhi
4. Mulay, M. A., "New Issues Capital Market in India"
5. Gordon & Natarajan, "Indian Financial System" Himalaya Publishing House.
6. Avadhani, V. A., "Investment Management" Himalaya Publishing House.
7. Gupta, O. P., "Indian Securities Market".

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

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

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Programme :B.Com.	Year: Third	Semester: Sixth
Subject: Commerce		
Course Code: C010606T	Course Title: Business Ethics and Corporate Governance	
Credits: 5		Core Compulsory / Elective: Elective
Max. Marks: 25+75		Min. Passing Marks: 10+25
Total No. of Lectures: 75		
Unit	Topics	No. of Lectures
I	Values – Importance, Sources of Value Systems, Types, Values, Loyalty and Ethical Behaviour, Values across Cultures; Business Ethics – Nature, Characteristics and Needs, Ethical Practices in Management, Indian Value System and Business Ethics.	17
II	The Ethical Value System – Universalism, Utilitarianism, Distributive Justice, Social Contracts, Individual Freedom of Choice, Professional Codes; Culture and Ethics – Ethical Values in different Cultures, Culture and Individual Ethics.	26
III	Law and Ethics – Relationship between Law and Ethics, Other Bodies in enforcing Ethical Business Behaviour, Impact of Laws on Business Ethics; Social Responsibilities of Business – Environmental Protection, Fair Trade Practices, Fulfilling all National obligations under various Laws, Safeguarding Health and well-being of Customers.	16
IV	Corporate Governance: Issues, need, corporate governance code, transparency & disclosure, role of auditors, board of directors and shareholders; Global issues of governance, accounting and regulatory framework, corporate scams, committees in India and abroad, corporate social responsibility.	16

Suggested Readings:

1. Kitson Alan- Ethical Organisation, Palgrave
2. L. T. Hosmer : The Ethics of Management, Universal Book.
3. D. Murray : Ethics in Organizational, Kogan Page.
4. S. K. Chakraborty : Values and Ethics in Organisation, OUP Note- Latest edition of the text books should be used.

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

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Course prerequisites: To study this course, a student may have any subject in class 12th.

Suggested equivalent online courses:

There are lots of online certificate and diploma courses available in various universities and institutions.

Further Suggestions:

After completing B.Com. student has a vast choice in different fields where they can explore their inner talent. Job areas for commerce graduate are in Business Consultancies, Educational Institutes, Industrial Houses, Public Accounting Firms, Policy Planning, Foreign Trade, Banks, Budget Planning, Inventory Control, Merchant Banking, Marketing, Working Capital Management, Treasury and Forex Department, Investment Banking and so many for them explore further.

Greater employment opportunities

In many career sectors, such as Higher Education, Administration, public affairs, and social services, a master's degree is replacing a bachelor's as the minimum requirement for employment.

Earlier with a bachelor's degree like B.Com. one could secure an entry-level position as an admissions counselor, academic adviser, or student services coordinator. While holding a graduate degree is not a guarantee of ultimate success, it certainly opens many more doors for employment.

Plurality of Specialisation

You may get options for specialisation during your bachelor's in Commerce degree. Some of them are Taxation, Marketing, Computers, etc. But, most of the times, there is a general degree i.e., B.Com. that provides knowledge in Commerce and Business. So, if you want to pursue education based on a specific industry or profession the Bachelor of Commerce programme targets a number of specialisations from Finance to Marketing to HR to Logistics and Supply Chain Management.

Helps in Overall Personality Development

Pursuing a bachelor's degree can be one of the most exhilarating experiences, in fact, you have just started your journey in this competitive world and a bachelor's of commerce (B.Com) helps you face the world right after school. But a Master in Business Administration prepares you to suit yourself to the industry's needs. The curriculum is carefully knitted and includes workshops, seminars, projects, etc. that develops your overall personality.

Vast Career choice

There are so many courses available for B.Com. Students such as M.Com., MBA, CA (Chartered Accountant), CS (Company Secretary), MCA and many of the diploma courses, etc. After completion of Bachelor in Commerce, an individual has the option to pursue higher studies as M.Com (Masters of Commerce) or MBA (Masters in Business Administration), both being postgraduate programs focusing in Commerce, Accounting, Economics, and Management related subjects. Not only this Bachelor program also prepares students for CA (Chartered Accountant), CS (Company Secretary) and CMA (Cost and Management Accountant) as an advanced career option in this field.

At the End of the whole syllabus any remarks/ suggestions:

The whole syllabus of Undergraduate Commerce is divided into three parts. After first year (two semesters) completion the certificate awarded is called C.Com. (Certificate in Commerce), after two years (four semesters) completion the diploma awarded is called D.Com. (Diploma in Commerce) and after three years (six semesters) completion the bachelor degree of commerce awarded is called B.Com. (Bachelor of Commerce).

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CH. CHARAN SINGH UNIVERSITY, MEERUT
MASTER OF COMMERCE (M.Com) REGULAR



SYLLABUS AND SCHEME OF EXAMINATION FOR M.COM. REGULAR

(Effective From Academic Year 2019-20 and Onwards)

2019

20/06/19
07-06-19

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2018

2021

Dr. Rakesh Sharma.)

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CH. CHARAN SINGH UNIVERSITY, MEERUT
M.COM. SYLLABUS
(Effective From Academic Year 2019-20 and Onwards)

Semester: I

Code No.	Title of Paper/Course	Internal Marks	External Marks	Total Marks
I : 1001	Management concept and organizational Behavior	50	50	100
I : 1002	Direct tax- Law and Practice	50	50	100
I : 1003	Statistical Analysis	50	50	100
I : 1004	Financial Management	50	50	100
	Total			400

Semester: II

Code No.	Title of Paper/Course	Internal Marks	External Marks	Total Marks
I : 2001	Indirect Taxes-GST and Custom Law	50	50	100
I : 2002	Corporate Financial Accounting	50	50	100
I : 2003	Corporate Laws and Governance	50	50	100
	Total			300

Semester: III

Code No.	Title of Paper/Course	Internal Marks	External Marks	Total Marks
I : 3001	Operations Research	50	50	100
I : 3002	Research Methodology	50	50	100
I : 3003	Strategic Management	50	50	100
I : 3004	Project Based Viva-Voce			100
	Total			400

Semester: IV

Code No.	Title of Paper/Course	Internal Marks	External Marks	Total Marks
I : 4001	Managerial Economics	50	50	100
	Elective I of Elective Group	50	50	100
	Elective II of the same Elective Group (Both Papers of any one Elective Group to be opted by the student)	50	50	100
	Total			300

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Elective Groups

Finance Group

I : 4002	Security Analysis & Portfolio Management	50	50	100
I : 4003	Securities Laws & Capital Markets	50	50	100

Marketing Group

I : 4004	Marketing Management	50	50	100
I : 4005	International Marketing	50	50	100

Human Resources Management Group

I : 4006	Human Resource Management	50	50	100
I : 4007	Industrial Relations & Labour Laws	50	50	100

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Max. Marks 100

M.COM. I SEMESTER
MANAGEMENT CONCEPT AND ORGANIZATIONAL BEHAVIOUR (I-1001)

Learning Objectives: To help students to understand the conceptual framework of Management and Organisational Behaviour, Motivational Techniques, Leadership Traits and Theories.

Unit I: **Managerial Functions:** Planning-concept, significance, types; organising - concept, principles, Theories, Types of organisations, Authority, Responsibility, Power, Delegation, Decentralization, Staffing, Coordinating; Control-Nature, Process and techniques.

Unit II: **Organisational Behavior :** Organisational behaviour – concept and significance; Relationship between management and organisational behaviour; Emergence and ethical perspective; Attitudes; Perception; Learning ; Personality; Transactional Analysis.

Unit III: **Motivation:** Process of motivation ; Theories of motivation-need hierarchy theory ; theory X and theory Y, Two factor theory, Alderfer's ERG theory, McCleland's learned need theory, Victor Vroom's expectancy theory, Stacy Adams equity theory.

Unit IV: **Group Dynamics and Team Development:** Group dynamics-definition and importance, Types of groups, Group formation; Group development, Group composition Group performance factors; Principle-centered approach to team development.

Unit V: **Leadership:** Concept, Leadership styles, Theories – trait theory, Behavior theory, Fielder's contingency theory ; Harsey and Blanchard's situational theory ; Managerial grid; Likert's four systems of leadership.

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Direct Tax - Law and Practice (I: 1002)

Learning Objective: This course aims at making students conversant with the concept of corporate tax planning and also its implications for corporate management. It also aims at the filing of ITR and taxation of international transactions and non-residents.

Unit I: Income Tax Act, 1961 – special provisions relating to assessment of companies only.

Unit II: Introduction to tax management: concept of tax planning, tax avoidance and tax evasion, tax planning for new business-tax planning with reference to location, nature and form of organization of new business.

Unit III: Tax planning for financial management decisions: tax planning relating to capital structure decisions and dividend policy.

Unit IV: Filing of return of Income: Types of ITRs and procedure of their filing. Return of income, compulsory filing return of income, Return of loss, provision relating to belated return, revised return etc, fee and interest to default in furnishing return of income.

Unit V: Taxation of international transactions and non-residents under the Income tax act, 1961: Specific provisions relating to non residents: double taxation relief; transfer pricing and Advance rulings.

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STATISTICAL ANALYSIS (I- 1003)

Learning Objective: To learn the tools of decision making, Forecasting, Planning and teaching the Practical Use of Statistics in Research.

Unit I: **Probability Theory:** Classical, Relative and subjective probability, Addition and Multiplication Rules, Conditional probability, Baye's Theorem, Bernoulli's Theorem and Mathematical Expectation.

Unit II: **Theoretical Frequency Distribution:** Binomial Distribution, Poisson distribution and Normal Distribution, their Characteristics and Application.

Statistical Decision Theory: Decision Environment, Expected Profit Under Uncertainty, Expected Monetary Value, Risk, Decision Tree, Utility Theory.

Unit III: **Sampling: Large Sample:** Test of Hypothesis in Variables and Attributes-Z Test **Small Samples:** Test of Significance in t-test, F-test, and Z-test

Unit IV: **Analysis of Variance:** One way and Two Way Classification, Design of Experiment.
Simulation : Process of Simulation, Monte Carlo Simulation, Simulation of an Inventory System.

Unit V: **Association of Attributes:** Two Attributes Only, Chi Square Test

Interpolation And Extrapolation : Binomial, Newton and Langrange's Method.

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Max. Marks 100

FINANCIAL MANAGEMENT (I- 1004)

Learning Objective: To provide expert knowledge and application of Financial Management in present business environment.

Unit I: **Introduction:** Meaning, Nature, Scope and objectives of financial Management; Finance Functions; Time Value of Money; Risk and Return.

Unit II: **Capital Budgeting Decisions :** Nature, Importance and process of Capital Budgeting; Techniques – Pay Back Method, Discounted Pay- Back Method ; ARR Method ; NPV Method ; IRR Method ; Terminal Value Method ; Capital Method ; Capital Rationing and Risk Analysis in Capital Budgeting.

Unit III: **Cost of Capital and Financing Decisions:-** Cost of Long Term Financing ; Estimation of components of Cost of capital; Methods of calculating cost of Debt, Cost of Preference shares, Cost of Equity, Cost of Retained Earnings, Weighted Average Cost of Capital and Marginal Cost of capital, Theories of capital Structure, Leverage- Measurement and effects on Profit; Determinants of capital Structure.

Unit IV: **Working Capital Decisions:** Concept of working capital; Operating cycle & cash cycles; Risk- Return trade off ; Sources of short term Finance ; Working capital Estimation.

Unit V: **Dividend Decisions :** Issues in dividend decisions; Walter's valuation Model , Gordon's Growth Model, Capital Asset Pricing Model, Modigliani and Miller Theory, Cash and stock dividends, Dividend Policy and Determinants of dividend.

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M.COM. II SEMESTER
Indirect Taxes- GST & Custom Law (I: 2001)

Learning objective : To provide the expert knowledge of GST and Custom Law.

Unit I: **Introduction:** Constitutional framework of Indirect Taxes before GST (Taxation Powers of Union & State Government); Major Defeat in the structure of Indirect Taxes prior to GST; Structure of GST (SGST,CGST,UTGST & IGST); GST Council, GST Network, State Compensation Mechanism.

Unit II: **Levy and collection of GST:** Taxable event- "Supply" of Goods and Services; Place of Supply: Within state, Interstate, Import and Export; Time of supply; Valuation for GST- Valuation rules, taxability of reimbursement of expenses; Exemption from GST: Small supplies and Composition Scheme; Classification of Goods and Services: Composite and Mixed Supplies.

Unit III: **Input Tax Credit & Value of Supply:** Eligible and Ineligible Input Tax Credit; Apportionments of Credit and Blocked Credits; Tax Credits in respect of Capital Goods; Recovery of Excess Tax Credit; Availability of Tax Credit in special circumstances; Transfer of Input Credit (Input Service Distribution); Payment of Taxes; Refund; Doctrine of unjust enrichment; TDS, TCS. Reverse Charge Mechanism, Job work. Valuation Procedure.

Unit IV: **Registrations & Assessment Procedures** Registrations, Tax Invoice, Credit and Debit Notes, GST Returns, Audit in GST, Assessment: Self-Assessment, Summary and Scrutiny.

Unit V: **Customs Law:** Introduction Levy and collection duties: Taxable Events: custom duties Classification and Valuation of Import and Export Goods; Assessment; Abatement and Remission of Duty; Exemptions; Refund and recovery.

K. Carl *07.06.19* *Dr* *Mawer*
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Max. Marks 100

CORPORATE FINANCIAL ACCOUNTING (I-2002)

Learning Objective: To make students understand Advanced Accounting issues and practices.

Unit I: **Corporate Restructuring:** Accounting Issues relating to Amalgamation and Reconstruction as per Accounting Standards; Merger and Demerger; Accounting in the books of Transferor and Transferee companies, Internal Reconstructions.

Unit II : **Consolidation of Accounts :** Accounting Treatment and Consolidated Financial Statements of Holding companies having more than one subsidiary company, Chain Holdings.

Unit III : **Valuation of Intangible Assets :** valuation of Goodwill and other intangible Assets Technique and Methods.

Unit IV : **Corporate Financial Reporting :** Various requirements of Corporate Reporting , Value Added Statement, Economic value added, Market value added, share holder's Value added.

Unit V : **Inflation Accounting Liquidation of Companies.**

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Max. Marks 100

CORPORATE LAWS AND GOVERNANCE: (I-2003)

Learning Object: To have a good understanding of recent corporate laws and Corporate Governance.

Unit I : **The Insolvency and Bankruptcy Code , 2016** – Important definitions , Powers and functions of Insolvency and Bankruptcy Board of India (IBBI). Process of Insolvency and Bankruptcy. concept of Information Utility and Insolvency Professionals . Resolution Plan , Liquidation Under IBC. Process of Voluntary Winding up under the Insolvency and Bankruptcy Code, 2016

Unit II : **The Competition Act , 2002**- Important Definitions and Provisions of the Act.

Unit III : **The Companies Act , 2013** – Procedural Aspects relating to preparation and alteration of Memorandum of Association and Articles of Association; Appointment and Removal of Directors and Auditors : Meetings of the company- Procedure.

Unit IV : **Corporate Governance I:** Conceptual Framework of Corporate Governance; Principles of Corporate Governance; Theories of Corporate Governance; Legislative and Regulatory Frameworks of Corporate Governance in India. . Business ethics Vis-a-vis Corporate Governance.

Unit V : **Corporate Governance II:** Codes and Practices in Corporate Governance in India ; Best Practices of Corporate Governance ; Case studies on corporate Governance in Indian Perspective.

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Max. Marks 100

**M.COM. III SEMESTER
OPERATIONS RESEARCH I - 3001**

Learning Objective: The students should know the Applicability and use of Operations Research in diverse field. The need for Operation Research in making effective decisions and to classify models frequently used in Operations Research.

Unit I: **Introduction :** Meaning and Importance of Operations Research, Production Planning and Control. Learning Curve theory : Learning Curve Ratio, Learning Coefficient, Learning Curve Equation, Learning Curve Application.

Unit II : **Linear Programming I:** Mathematical Formulation of the Problem, Graphic Solution, Simplex Method – Maximization and Minimization.

Unit III: **Linear Programming II:** Transportation Problem : Initial Solution, North West Corner Rule, Least Cost Method, Vogel's Approximation Method, Optimality Test, Degeneracy, unbalanced Problems.

Unit IV: **Assignment Problem :** Assignment Algorithm, Unbalanced Assignment Problem, Maximization Problems.

Queuing Theory : Introduction, Benefits, Single Channel Queuing Model.

Unit V : **Job Sequencing :** Introduction, Solution of Sequencing Problem, Johnson's Algorithm of scheduling n-Jobs on two machines.

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Max. Marks 100

RESEARCH METHODOLOGY (I- 3002)

Learning objective: To make the student aware of the methodology of research.

Unit I: **Understanding Research :** Definition, Meaning, Characteristics, Objective and Motivation Research, Types of Research, Research in Decision Making, Role of Research in Various Areas, Limitations of Research.

Unit II: **Scientific Methods of Research:** Definition, Characteristic and Basis of Scientific Method, Basis of Scientific Method, Components of Scientific Approach, Bias and Prejudice in Scientific Research.

Unit III: **Formulating Research Problem and Hypothesis :** Research Process/ Planning Process, Research Problem-Need of Defining, Points to Ponder on Research Problem, Time and Space of Co-ordination, Environment Conditions, Hypothesis Testing, Research Design.

Unit IV: **Methods of Research :** Interview-Definition, Meaning, Type, Advantage and Limitation; Questionnaire-Meaning Purpose, Types, Formulation, Advantage and Disadvantage; Survey- Definitions, Meaning, objective, Characteristics, types, planning, limitation and advantages; Experiment -Meaning, objective, Advantage and Disadvantage; Basic Principles of Experimentation, Experimental Designs.

Unit V: **Scaling and Attitudes Measurement Techniques :** Attitudes, Attributes and Beliefs, Attitudes Measurement, Scaling Techniques, Types of Scales, Selection of an Approximate Scale, Limitations of Attitudes Measurement Scales. Data Presentation Processing and Analysis: Editing, Coding, Classification, Tabulation, Analysis and Interpretation of Data.

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Max. Marks 100

STRATEGIC MANAGEMENT: I 3003

Learning Objective: To enhance decision making abilities of students with situation of a dynamic business environment.

Unit I: **Introduction to strategic Management** Introduction, Concept, Importance & Nature of Strategic Management, Strategic Evaluation and Control Process. Strategic Planning Process. Issue in Strategic Evaluation and Control Process. Issue in Strategic Decision-Making Strategic Management in Different Functions of Management. Organization's Vision and Mission, Goals and objective. Value & Ethics. Data Vs. Information.

Unit II: **Corporate Level Strategies** :Concept and Significance. Strategy vs. synergy. Strategic levels in Organization. Need and types : Stability strategies, Diversification strategies, Retrenchment strategies, Turnaround strategies, Divestment strategies, Business level strategies.

Unit III: **Functional Strategies** : Need & Types of Functional Strategy- Human Resource Strategy, Marketing Strategy, Production Strategy, R & D Strategy, Strategic Alliance , Mergers & Acquisitions.

Unit IV: **Environmental Scanning and Appraisal** Internal and External Environment , Environmental Scanning, Environmental Analysis, Environmental Appraisal. Strategic Choices & Implementations.

Unit V: **Model for Strategic Analysis** :Mc Kinsey 7s Model, The Emerging Theory of Manufacturing, Michael Porter's Model for Industry Analysis, Value Chain Approach , BCG Matrix, GE Model, PIMS Model, SWOT Analysis.

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Project based Viva Voce (I: 3004)

Students will select a topic of his/her choice to prepare a project report which will be submitted by the student to the Department/College before IIIrd semester examination. This project report is to be evaluated by a board of examiners appointed by the University, consisting of one internal and one external examiner. The board of examiners will conduct the Viva-Voce examination based on the project report of the student.

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**M.COM. IV SEMESTER
MANAGERIAL ECONOMICS (I- 4001)**

Learning objective: This course develops managerial perspective to economic fundamentals as aid to decision making under given environmental constraints.

Unit I: **Introduction:** Nature and scope of managerial economics, Fundamental economic concepts-incremental principle, Opportunity cost principle, Discounting principle, Objectives of a firm, Economic theory and managerial theory,

Unit II: **Demand and the Firm :** Consumer Behaviour - Cardinal and Ordinal approaches, Indifference approach, Equi-marginal Principle, Revealed preference approach, Consumer's Equilibrium, Demand for consumer durables, Demand forecasting techniques.

Unit III: **Production and Cost :** Production-Law of variable proportion, Returns to scale. Production function, Producer's Equilibrium, Isoquants, Isocost.
Cost function: Classification of costs, Short run cost functions, Relationship between return to scale and return to a factor, long run cost functions.

Unit IV: **Market and Pricing :** Characteristics of different market structures, Price determination and firm's equilibrium in short-run and long-run under perfect competition, Monopolistic competition, Oligopoly and monopoly. Pricing practices, Price discrimination, International price discrimination and dumping, Transfer pricing.

Unit V: **Business cycle :** Nature and phases of a business cycle, Theories of business cycle- Cobweb, Samuelson and Hicks theories.

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Max. Marks 100

SECURITIES ANALYSIS & PORTFOLIO MANAGEMENT (I- 4002)

Learning objective: Student should have an expert knowledge of securities analysis and portfolio management.

Unit I: **Introduction:** Nature and scope of investment analysis, elements of investment, avenues of investment, approaches to investment analysis, concept of return and risk, measurement of return and risk. Financial assets: types and their characteristics, sources of financial information. New Financial Instruments.

Unit II: **Valuation of Securities:** Bonds, debentures, preference shares and equity shares, fundamental analysis- Economic analysis, industry analysis and company analysis.

Unit III: **Technical Analysis:** trends, indicators, indices and moving averages applied to technical analysis. Efficient market hypothesis: weak, semi-strong and strong market and its testing techniques.

Unit IV: **Portfolio Analysis :** estimating rate of return and standard deviation of portfolio, effect of combining the securities, Markowitz risk-return optimization, single index model or market model, portfolio total risk, portfolio market risk and unique risk,. Simple Sharpe's optimization solution.

Unit V: **Portfolio Performance Evaluation:** Measure of return, risk adjusted measure of return ,market timing, evaluation criteria and procedures. Portfolio diversification.

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Max. Marks 100

SECURITIES LAWS & CAPITAL MARKETS (I- 4003)

Learning objective: To make the learners aware of the prevailing Securities laws and have an understanding of Indian capital market.

Unit I: **Securities Contracts(Regulations)Act 1956** : Objectives of the Act, Important Definitions, Provisions relating to Public issue and listing of securities.

Unit II: **Securities and Exchange Board of India Act, 1992:** Objectives, powers and functions of SEBI; Securities Appellate Tribunal; Penalties and Appeals.

Unit III: **Depositories Act, 1996:** Objectives and important provisions of the Act; Dematerialization & Re-materialisation; Depository Process.

Unit IV: Primary Capital Market : Important instruments and intermediaries, capital Market Investors—Domestic Financial Institutions(DFI), Qualified Institutional Buyers(QIB), Foreign Portfolio Investors(FPI), Private Equity, Angel Funds, High Net Worth Individuals, Venture Capital, Pension Funds, Alternative Investment Funds.
Capital Market Instruments- Equities, Preference Shares, Shares with Differential Voting Rights, Corporate Debt, Foreign Currency Exchangeable Bonds (FCEB), Indian Depository Receipts (IDR), Derivatives and Warrants.
Aspect of Primary Market-Book Building, Green Shoe Option.

Unit V: Secondary Capital Market : Development of Stock Market in India, Stock Market and its operations, Trading Mechanism, Basis of Sensex and Nifty, Surveillance Mechanism, Risk management in secondary market.

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Max. Marks 100

MARKETING MANAGEMENT I- 4004

Learning Objective: The objective of this course is to facilitate the understanding of the conceptual framework of marketing and its application in decision making under various environmental constraints.

Unit I: **Introduction:** Nature and Scope of marketing, Core Concepts, Marketing environment - macro and micro components and their impact on marketing decisions. Buyer behavior and factors affecting buyer behavior, Consumer buying decision process, industrial buying decision process. Market segmentation, targeting and positioning.

Unit II: **Product and Pricing decision :** Concept and Classification of product, Product mix Major product decisions- branding, packaging, labeling, New product development, product life cycle. Pricing: pricing objectives, factors affecting pricing, pricing strategies:

Unit III: **Distribution(Place) and Promotion decision :** Concept of Channels of Distribution , Functions and types of distribution channels, Channel management decisions, Distribution logistics, channel integration. Promotion: Concept of Integrated marketing communication, promotion mix-- Advertising, Personal selling, Sales promotion, Publicity and public relations.

Unit IV: **Marketing Planning, Organization and control:** marketing planning process, methods of organizing marketing department, Ethical and legal aspects of marketing, marketing audit and marketing control.

Unit V: **Trends in marketing:** Social marketing, marketing of services, Green marketing digital marketing, customer relationship marketing, rural marketing and other emerging trends in marketing.

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International Marketing (I- 4005)

Learning Objective: The objective of this course is to make the students understand the conceptual framework of international business and familiarize them with trends and developments in the international arena.

Unit I: **Introduction to international marketing:** Nature and Importance of international marketing, Transition from domestic to international marketing, Modes of entry in international markets, International market orientation-EPRG framework, Characteristics of MNCs, International Product life cycle.

Unit II: **International marketing environment:** Internal environment, External environment: geographical, Demographic, Economic, Socio-cultural, Political and legal environment. Business culture around the world, marketing strategy adaptations.

Unit III: **International marketing planning:** international market selection, international marketing research. International Organizing and control: issues in international marketing planning, International marketing information system, Organizing and controlling, International marketing operations.

Unit IV: **International marketing Mix Decisions:**
Product decisions : Product planning for global markets, Standardization vs. product adaptation, New product development, Management of international brands, Packaging and labeling
Pricing decisions: International pricing policies and strategies.
Promotion decisions: International advertising, Personal selling, Sales promotion and public relations.
Distribution channels and logistics: functions and types of channels, Channel selection decision, international logistics decisions.

Unit V: **Emerging issues and developments in international marketing:** ethical and social issues in international marketing , information technology and international marketing, Development and scope of international law and regional economic groupings.

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Max. Marks 100

Human Resource Management (I- 4006)

Learning Objective: To Provide expert knowledge of principles and practices of Human Resource Management required for management of business organizations.

Unit I: **Introduction:** Concepts and evolution of Human resource management, Human resource management functions, Human resource management in dynamic environment. Human Resource Planning :-Concept, Process of Human resource Planning, Forecasts-demand analysis, Quantitative and Qualitative aspects of Human resource planning. Concept of Job analysis and Job description. Recruitment and selection:- Process and policies, Induction and Placement.

Unit II: **Human Resource Training and Development :** Identification of training needs, Learning Principles of Training, Types of Training, Training Methods. Executive Development Programmes, Training vs Development, Carrer planning and succession planning.

Unit III: **Compensation Management :** Nature of employee benefits-statutory and customary, Wage plans and policies, Profit sharing and incentive plan, Compensation package and terminal benefits, Impact of compensation and Employees benefits and Organizational effectiveness, Employee benefit programmes.

Unit IV: **Performance Appraisal :** Concept, Process of Performance Appraisal, Methods and Limitations, Performance Appraisal Practices in India.

Unit V: **Human Resource Organisation:** Line and staff relationship, Morale and Productivity, Creating conducive work environment.

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Max. Marks 100

INDUSTRIAL RELATIONS & LABOUR LAWS (I-4007)

Learning Objective: To Provide conceptual frame work of Industrial Relation, To make Student aware with the Indian Labour legislation and To make students aware with the basic requirement and mandate of labour legislations.

Unit I: **Structure and Evolution of Industrial Relations:** Concept, Nature and models of IR: Major contemporary developments in global economy and its impact on industrial relations scenario in India.

Unit II: **Trade Unionism, Negotiations and Collective bargaining:** Concept of Trade unionism , Development of trade unionism, Functions, Types and structure, Problem and Suggestive remedial measures of trade unions.
Collective bargaining: Nature and functions; Types of bargaining; Collective bargaining in the Indian context; Negotiating a collective bargaining agreement.

Unit III: **Industrial conflict & disputes Resolutions** - Concept , forms of Industrial conflicts, Dynamics of conflicts and collaborations, Trends in industrial conflict Nature, Causes and Types of Industrial disputes.
Industrial disputes : preventive machinery
Industrial disputes : settlement machinery

Unit IV: Factories Act, 1948 and the Employee's compensation Act, 1948, Important provisions

Unit V: Trade Union Act 1926 and the Industrial Disputes Act,1947, Important provisions

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