SCHEME OF EXAMINATION & SYLLABI
of
BACHELOR OF COMMERCE
(Honours/Honours with Research)

As per National Education Policy 2020
Ordinance UG Programme (Interdisciplinary) Scheme-D

w.e.f. Academic Session 2024-25

Indira Gandhi University, Meerpur, Rewari
123401

Dates of Approval		
	Status of Approval	**Date of Approval**
Departmental Committee	**Yes**	**15.02.2024**
Board of Studies	**Yes**	**27.02.2024**
Academic Council	**Yes**	**28.06.2024**

Programme Name: Bachelor of Commerce

Programme/ Level/Duration/System: Undergraduate /Four years/8 Semesters with multiple entry and exit.

The following option will be made available to the students joining Bachelor of Commerce programme:

a. One year: Under Graduate Certificate in Commerce

b. Two years: Under Graduate Diploma in Commerce

c. Three years: Bachelor of Commerce

d. Four years: Bachelor of Commerce (Honours) or Bachelor of Commerce (Honours with Research)

Programme Outcomes (PO):
After going through the programme, the students shall be able to have:

- PO1: Effective communication skills on general and specific topics with the commercial community and with society at large
- PO2: Ability to lead and respect the views, positions and beliefs of others and to plan and manage effectively
- PO3: Adequate exposure to the operational procedure in Accounting, Finance, Banking, Marketing; HRM leading to employability
- PO4: Ability to understand and adapt the changing environment at National and Global Level
- PO5: Capability to explore analyses and provide solutions on emerging issues concerning various fields.
- PO6:Aptitude to have responsible behavior that shall have positive orientation towards the Nation, Environment and Society

Programme Specific Outcomes (PSO's):

The programme outcomes (PSO) are the statement of competencies/abilities. PSO's are the statements that describe the knowledge and the abilities the student will have by the end of programme studies.

- PSO1: Students will be able to recognize features and roles of businessmen, entrepreneur, managers, leaders, which will help learners to possess knowledge and other soft skills and to react aptly when confronted with critical decision making.

- PSO2: Students will gain systematic and subject skills in various disciplines of commerce, business, accounting, economics, finance, banking, auditing and marketing.
- PSO3: Students will learn relevant accounting skills, thereby applying both quantitative and qualitative knowledge to their future careers.
- PSO4: Students will be able to prove proficiency with the ability to engage in competitive exams like CA, CS, CMA and other courses. Students will be able to go for higher education and advance research in the field of accounting, finance, taxation, marketing, human resource management and international business
- PSO5: The course provides an in depth understanding of General Business Functions impacting the Organization

Type of Courses in Programme

AEC	Ability Enhancement Course
CC	Core Course
CC-H	Core course in Honours
DSE	Discipline specific elective course in Honours
CC-M	Core Course Minor
MDC	Multi-Disciplinary Course
PC-H	Practicum Course in Honours
SEC	Skill Enhancement Course
CC-M(V)	Minor (Vocational)
VAC	Value Added Course

Contents

PART-A :SCHEME UNDERGRADUATE PROGRAMME IN COMMERCE

INDIRA GANDHI UNIVERSITY, MEERPUR (REWARI)

Bachelor of Commerce (Scheme-D) As per NEP-2020 Curriculum Framework

(Multiple Entry-Exit, Internships and Choice Based Credit System LOCF) w.e.f. the session 2024-2025

Semester	Course Type	Course Code	Nomenclature of Course	Credits			Contact Hours L:Lecture P: Practica			Internal Assessment Marks		End Term Examinations Marks		Total	Examination Hours	
				Total	Theory(T)	Tutorial(T)	L	T	Total	Th.	P	Th.	P		T	T/P
FIRST YEAR SCHEME																
I	CC-A1	24L4.5-COM-101	Financial Accounting	4	3	1	3	1	4	30	-	70	-	100	3	-
	CC-B1	24L4.5-COM-102	Business Laws	4	3	1	3	1	4	30	-	70	-	100	3	-
	CC-C1	24L4.5-COM-103	Business Management	4	3	1	3	1	4	30	-	70	-	100	3	-
	CC-M1	24L4.5-COM-104	Business Mathematics-I	2	1	1	1	1	2	15	-	35	-	50	3	-
	MDC-1		Each student will opt one MDC from the discipline which is different from the discipline of Commerce	3	2	1	2	1	3	25		50		75	3	-
	AEC-1		Each student will opt one AEC from pool of ability enhancement courses	2										50		
	SEC-1		Each student will opt one SEC from pool of Skill enhancement courses	3										75		
	VAC-1		Each student will opt one VAC from pool of value added courses	2										50		
			TOTAL	24										600		

	SEMESTER-2			Credits			Contact Hours			Int. Assessment		End Term Exam		Total Marks	Exam. Hours	
				Total	Theory	Tut/ Pract.	L	T/P	Total	Theory	Practical	Theory	Practical		Theory	
II	CC-A2	24L4.5-COM-201	Computerized Accounting System	4	3	1(P)	3	2 (P)	5	20	**10 (P)**	50	**20 (P)**	100	3	
	CC-B2	24L4.5-COM-202	Company Law	4	3	1	3	1	4	30	-	70	-	100	3	-
	CC-C2	24L4.5-COM-203	Principles of Marketing	4	3	1	3	1	4	30	-	70	-	100	3	-
	CC-M2	24L4.5-COM-204	Business Mathematics-II	2	1	1	1	1	2	15	-	35	-	50	3	-
	MDC-2		Each student will opt one MDC from the discipline which is different from the discipline of Commerce	3	2	1	2	1	3	25		50		75		-
	AEC-2		Each student will opt one AEC from pool of ability enhancement courses	2										50		
	SEC-2		Each student will opt one SEC from pool of Skill enhancement courses	3										75		
	VAC-2		Each student will opt one VAC from pool of value added courses	2										50		
			TOTAL	24										600		

Exit Option: Any student opting for exit option after first year will get **Undergraduate Certificate in Commerce** provided he/she completes 52 Credits comprising 48 Credits of first two semesters and additional 4 credits of internship (100 Marks) based 4-6 weeks internship after IInd semester. Furthermore, the credits of internship will be included/mention in the **Undergraduate Certificate in Commerce as follow:**

Course Type	**Course Code**	**Nomenclature**	**Internal Marks**	**External Marks**	**Total Marks**	**Credit**
Internship	24L4.5-UG-INT-200	Internship*	See Guidelines on internship issued by University. (**IGU Internship Guidelines**)		100	4

***Internship:** An internship course of 4 Credits (100 Marks) of 4-6 weeks duration during summer vacation after 2nd semester/4th Semester is to be completed by every student. Internship can be either for enhancing the employability or for developing research aptitude. The student will prepare internship report. The 100 marks will be divided as 50 Marks for evaluation of Internship report and 50 marks for Presentation/viva-voce examination. The Evaluation (Internal Assessment) will be done by two internal examiners appointed by department head/Chairperson/College principal as per the Appendix-VII given in Internship Guidelines given on university website. (**IGU Internship Guidelines**)

SECOND YEAR SCHEME

	SEMESTER-3			Credits			Contact Hours			Int. Assessment		End Term Exam		Total Marks	Exam. Hours	
				Total	Theory	Tutorial	L	T	Total	Theory	Practical	Theory	Practical		Theory	
III	CC-A3	24L5.0-COM-301	Corporate Accounting-I	4	3	1	3	1	4	30	-	70	-	100	3	-
	CC-B3	24L5.0-COM-302	Income Tax Law-I	4	3	1	3	1	4	30	-	70	-	100	3	-
	CC-C3	24L5.0-COM-303	Human Resource management	4	3	1	3	1	4	30	-	70	-	100	3	-
	CC-M3	24L5.0-COM-304	Business Economics	4	3	1	3	1	4	30	-	70	-	100	3	-
	MDC-3		Each student will opt one MDC from the discipline which is different from the discipline of Commerce	3	2	1	2	1	3	25		50		75	3	-
	AEC-3		Each student will opt one course from pool of ability enhancement courses	2										50		
	SEC-3		Each student will opt one course from pool of Skill enhancement courses	3										75		
			Total	**24**										600		

	SEMESTER-4			**Credits**			**Contact Hours**			**Int. Assessment**		**End Term Exam**		**Total Marks**	**Exam. Hours**	
				Total	**Theory**	**Tutorial**	**L**	**T**	**Total**	**Theory**	**Prctical**	**Theory**	**Practical**		**Theory**	
IV	CC-A4	24L5.0-COM-401	Corporate Accounting-II	4	3	1	3	1	4	30	-	70	-	100	3	-
	CC-B4	24L5.0-COM-402	Income Tax Law-II	4	3	1	3	1	4	30	-	70	-	100	3	-
	CC-C4	24L5.0-COM-403	Entrepreneurship Development	4	3	1	3	1	4	30	-	70	-	100	3	-
	CC-M4(V)		Each student will opt one course from pool of vocational courses	4										100		
	AEC-4		Each student will opt one course from pool of ability enhancement courses	2										50		
	VAC-3		Each student will opt one course from pool of value added courses	2										50		
			Total	**20**										500		

Exit Option: Any student opting for exit option after first year will get **Undergraduate Diploma in Commerce** provided he/she completes 96 Credits comprising 92 Credits of first four semesters and additional 4 credits of internship (100 Marks) based 4-6 weeks internship after IV semester. Furthermore, the credits of internship will be included/mentioned in the **Undergraduate Diploma in Commerce as follow:**

Course Type	**Course Code**	**Nomenclature**	**Internal Marks**	**External Marks**	**Total Marks**	**Credits**
Internship	24L5.0-UG-INT-400	Internship	See IGU Guidelines on internship **(IGU Internship Guidelines)**		100	4

THIRD YEAR SCHEME																
	SEMESTER-5			**Credits**			**Contact Hours**			**Int. Assessment**		**End Term Exam**		**Total Marks**	**Exam. Hours**	
				Total	**Theory**	**Tutorial**	**L**	**T**	**Total**	**Theory**	**Practical**	**Theory**	**Practical**		**Theory**	
V	CC-A5	24L5.5-COM-501	Cost Accounting	4	3	1	3	1	4	30	-	70	-	100	3	-
	CC-B5	24L5.5-COM-502	GST & Custom Laws	4	3	1	3	1	4	30	-	70	-	100	3	-
	CC-C6	24L5.5-COM-503	Financial Management	4	3	1	3	1	4	30	-	70	-	100	3	-
	CC-M5(V)		Each student will opt one course from pool of vocational courses	4										100		
			Internship#	4										100		
			Total	**20**										500		

Note: # 4 credits of internship, earned by a student during summer internship after 2nd Semester or 4th semester, will be taken into account in 5th semester of a student who pursue 3 year UG Programme without taking exit option.

	SEMESTER-6			**Credits**			**Contact Hours**			**Int. Assessment**		**End Term Exam**		**Total Marks**	**Exam. Hours**	
				Total	**Theory**	**Tutorial**	**L**	**T**	**Total**	**Theory**	**Practical**	**Theory**	**Practical**		**Theory**	
VI	CC-A6	24L5.5-COM-601	Management Accounting	4	3	1	3	1	4	30	-	70	-	100	3	-
	CC-B6	24L5.5-COM-602	Corporate Governance	4	3	1	3	1	4	30	-	70	-	100	3	-
	CC-C6	24L5.5-COM-603	Business Statistics	4	3	1	3	1	4	30	-	70	-	100	3	-
	CC-M6 **Any One**	24L5.5-COM-604 24L5.5-COM-605 24L5.5-COM-606 24L5.5-COM-607 **(Select Any One)**	Investment Analysis Banking and Insurance Financial Market Operations Industrial Laws	4	3	1	3	1	4	30	-	70	-	100	3	-
	CC-M7(V)		Each student will opt one course from pool of vocational courses	4										100		
			Total	**20**										500		

Exit Option: A student will be awarded with Bachelor degree in the Discipline after completing three academic years of UG Programme and earning requisite 132 credits including 60 credits in the concerned discipline and 4 credits of internship of 4-6 weeks duration as per scheme of the programme as per UG Ordinance of IGU Scheme D. **IGU UG Ordinance for SCHEME-D**

FOURTH YEAR

In Fourth year, there shall be two options- **BACHELOR OF COMMERCE (HONOURS) or BACHELOR OF COMMERCE (HONOURS WITH RESEARCH)**

A student, who has successfully completed three years programme in a discipline and has earned minimum 60 credits in that discipline can opt for Honours Programme in that discipline in the fourth year. In addition to the above, 4-year **Bachelor Of Commerce (Honours with Research)** will be offered only to those students who have obtained CGPA 7.5 or more in the three year Bachelor of Commerce programme. Refer to **IGU UG Ordinance for SCHEME-D**

FOURTH YEAR SCHEME FOR BACHELOR OF COMMERCE (HONOURS)																
	SEMESTER-7 Bachelor of Commerce (Honours)			**Credits**			**Contact Hours**			**Int. Assessment**		**End Term Exam**		**Total Marks**	**Exam. Hours**	
				Total	**Theory**	**Tut./ Pract.**	**L**	**T**	**Total**	**Theory**	**Prctical**	**Theory**	**Practical**		**Theory**	Practical
VII	CC-H1	24L6.0-COM-701	Management Concept and Organizational Behaviour	4	3	1	3	1	4	30	-	70	-	100	3	-
	CC-H2	24L6.0-COM-702	Accounting for Managerial Decisions	4	3	1	3	1	4	30	-	70	-	100	3	-
	CC-H3	24L6.0-COM-703	Business Environment	4	3	1	3	1	4	30	-	70	-	100	3	-
	DSE-H1 (anyone)	24L6.0-COM-704 Or 24L6.0-COM-705 **(Select Anyone)**	Business Research Methods Strategic Management	4	3	1	3	1	4	30	-	70	-	100	3	-
	PC-H1	24L6.0-COM-706	Analysis of Financial Statements@	4	0	4(P)	0	8(P)	8	00	**30 (P)**	00	**70 (P)**	100	-	3
	CC-HM1	24L6.0-COM-707	Strategic Human Resource Management	4	3	1	3	1	4	30	-	70	-	100	3	-
			Total	**24**										600		

@ Practicum Course : No theory exam will be conducted for Practicum Course. Whole credits will be based on practical assessment**.**

	SEMESTER-8 Bachelor of Commerce (Honours)			**Credits**			**Contact Hours**			**Int. Assessment**		**End Term Exam**		**Total Marks**	**Exam. Hours**	
				Total	**Theory**	**Tutorial**	**L**	**T**	**Total**	**Total**	**Practical**	**Theory**	**Practical**		**Theory**	
VIII	CC-H4	24L6.0-COM-801	Investment Management	4	3	1	3	1	4	30	-	70	-	100	3	-
	CC-H5	24L6.0-COM-802	Managerial Economics	4	3	1	3	1	4	30	-	70	-	100	3	-
	CC-H6	24L6.0-COM-803	International Business	4	3	1	3	1	4	30	-	70	-	100	3	-
	DSE-H2 (Any one)	24L6.0-COM-804 Or 24L6.0-COM-805 (Select Any One)	Business Ethics & CSR Corporate &Security Valuation	4	3	1	3	1	4	30	-	70	-	100	3	-
	PC-H2	24L6.0-COM-806	Stock Market Operations@	4	0	4(P)	0	8(P)	8	00	**30 (P)**	00	**70 (P)**	100	-	3
	CC-HM2	24L6.0-COM-807	Marketing Management	4	3	1	3	1	4	30	-	70	-	100	3	-
			Total	**24**										600		
			Credits of Semester I-VI	**132**												
			Grand Total (132+48)	**180**												

@ Practicum Course : No theory exam will be conducted for Practicum Course. Whole credits will be based on practical assessment**.**

Note: Students completing 180 credits as above shall be eligible to award the **BACHELOR OF COMMERCE (HONOURS)**

FOURTH YEAR SCHEME – BACHELOR OF COMMERCE (HONOURS WITH RESEARCH)																
	SEMESTER-7 **Bachelor of Commerce (Honours with Research)**			**Credits**			**Contact Hours**			**Int. Assessment**		**End Term Exam**		**Total Marks**	**Exam. Hours**	
				Total	**Theory**	**Tutorial**	**L**	**T**	**Total**	**Total**	**Practical**	**Theory**	**Practical**		**Theory**	
VII	CC-H1	24L6.0-COM-701	Management Concept and Organizational Behaviour	4	3	1	3	1	4	30	-	70	-	100	3	-
	CC-H2	24L6.0-COM-702	Accounting for Managerial Decisions	4	3	1	3	1	4	30	-	70	-	100	3	-
	CC-H3	24L6.0-COM-703	Business Environment	4	3	1	3	1	4	30	-	70	-	100	3	-
	DSE-H1 (anyone)	24L6.0-COM-704 Or 24L6.0-COM-705 **(Select Anyone)**	Business Research Methods Strategic Management	4	3	1	3	1	4	30	-	70	-	100	3	-
	PC-H1	24L6.0-COM-706	Analysis of Financial Statements[@]	4	0	4(P)	0	8(P)	8	00	30 (P)	00	70 (P)	100	-	3
	CC-HM1	24L6.0-COM-707	Strategic Human Resource Management	4	3	1	3	1	4	30	-	70	-	100	3	-
			Total	**24**										**600**		

@Practicum Course: No theory exam will be conducted for Practicum Course. Whole credits will be based on practical assessment.

	SEMESTER-8 **Bachelor of Commerce (Honours with Research)**			**Credits**			**Contact Hours**			**Int. Assessment**		**End Term Exam**		**Total Marks**	**Exam. Hours**	
				Total	**Theory**	**Tutorial**	**L**	**T**	**Total**	**Total**	**Practical**	**Theory**	**Practical**		**Theory**	
VIII	CC-H4	24L6.0-COM-801	Investment Management	4	3	1	3	1	4	30	-	70	-	100	3	-
	CC-H5	24L6.0-COM-802	Managerial Economics	4	3	1	3	1	4	30	-	70	-	100	3	-
	CC-HM2	24L6.0-COM-807	Marketing Management	4	3	1	3	1	4	30	-	70	-	100	3	-
		24L6.0-COM-808	Project/Dissertation	12	-	-	-	-	-	-	-	300	-	300	-	-
			Total	**24**										**600**		
			Credits of Semester I-VI	**132**												
			Grand Total (132+48)	**180**												

Note: Students completing 180 credits as above shall be eligible to award the **BACHELOR OF COMMERCE (HONOURS WITH RESEARCH)**

Courses under the category- MDC, SEC, VAC and VOC offered by Department of Commerce

Multidisciplinary Courses (MDC)

Category	Course Code	Semester	Nomenclature of Course
MDC 1	24L4.5-MDC--COM-101	1	Personal Finance
MDC 2	24L4.5-MDC--COM-201	2	Fundamentals of Banking and Insurance
MDC 3	24L5.0-MDC--COM-301	3	Fundamentals of Indian Capital Market

- **NOTE**: Above Multidisciplinary Courses (MDC) are offered to the students of other departments. The students of the department of commerce will require to opt the MDC from the POOL given of university website.
- However the below mentioned Skill Enhancement Courses (SEC), Value Added Courses (VAC), and Vocational Courses (VOC) are available for both Commerce Department students as well as other department students wherever applicable.
- Complete Pool of these courses is available on university website.

Skill Enhancement Courses (SEC)

Category	Course Code	Semester	Nomenclature of Course
SEC 2	24L4.5-SEC--COM-201	2	Business Communication
SEC 3	24L5.0-SEC--COM-301	3	Computer Aided Accounting
SEC 4	24L5.5-SEC--COM-601	6 (Scheme C only)	Statistical Analysis with Computer

Value Added Courses (VAC)

Category	Course Code	Semester	Nomenclature of Course
VAC 3	24L5.0-VAC--COM- 301	3	E-Commerce
VAC 3	24L5.0-VAC--COM- 302	3	Self-Transformation through Inner Inspiration
VAC 4	24L5.0-VAC--COM- 401	4	Financial Literacy

Vocational Courses (VOC)

Category	Course Code	Semester	Nomenclature of Course
VOC 1	24L5.0-VOC-COM-301	3	Income Tax Return Filing
VOC 2	24L5.5-VOC-COM-501	5	Income Tax Return Filing
VOC 1	24L5.0-VOC-COM-401	4	GST Return Filing
VOC 3	24L5.5-VOC-COM-601	6	Digital Marketing

Course Composition: Theory/Practical/Interial Assessment as per UG Ordinance

Course Composition- Theory/(Theory +Tutorial)

Course Credit	Internal Assessment Marks	End-Term Exam Marks	Total Marks
2	15	35	50
3	25	50	75
4	30	70	100

Course Composition- Theory + Practical

Course Credit		Theory		Practical		Total Marks
Theory	Practical	Internal Assessment Marks	EndTerm Exam Marks	Internal Assessment Marks	EndTerm Exam Marks	
1	1	10	20	5	15	50
2	1	15	35	5	20	75
3	1	20	50	10	20	100
2	2	15	35	15	35	100
0	4	-	-	30	70	100

Total Internal Assessment Marks (Theory)	Class Participation	Seminar/Presentation/Assignment /Quiz/Class Test, etc.	Mid-Term Exam
10	5	-	5
15	5	5	5
20	5	5	10
25	5	5	15
30	5	10	15

Total Internal Assessment Marks (Practicum)	Class Participation	Seminar/Demonstration/ Viva-Voce/Lab record, etc.	Mid-Term Exam
5	-	5	NA
10	-	10	NA
15	5	10	NA
30	5	10	15

Note:

- Absence from Internal Assessment test and/or Mid-Term examination will lead to award of zero marks in that component of Internal Assessment.
- A student has to obtain minimum 40% marks (Grade 'P') in aggregate (sum of the Internal Assessment and End-Term Examination marks) and in End-Term Examination separately to qualify a course. **IGU UG Ordinance for SCHEME-D**

PART-B: DETAILED SYLLABUS FOR THE USE OF DEPARTMENT OF COMMERCE

SEMESTER-I

SEMESTER -1 FRAMEWORK				
03 Core Courses	CC-A1, CC-B1, CC-C1	04 Credits each (03 Th. + 01 Tutorial)	12 Credits	
01 Core Course Minor	CC-M1	02 Credits (01 Th. +01 Tut.)	02 Credits	
01 MDC	MDC-1	03 Credits	03 Credits	CLICK FOR MDC POOL
01 AEC	AEC-1	02 Credits	02 Credits	AEC POOL CLICK HERE
01 SEC	SEC-1	03 Credits	03 Credits	SEC POOL CLICK HERE
01 VAC	VAC-1	02 Credits	02 Credits	VAC POOL CLICK HERE
TOTAL CREDITS			**24 Credits**	

Session 2024-25	
Part-A Introduction	
Subject/Programme	Commerce: M.Com 5 Year Integrated
Semester	**First (1st)**
Name of the course	**FINANCIAL ACCOUNTING**
Course Code	**24L4.5-COM-101**
Course Type	**CORE COURSE CC-A1**
Level of the Course	100-199
Pre-requisite of the course (if any)	NIL
Course learning outcomes	After completing this course, the student will be able to: 1. Develop the understanding of theoretical framework of financial accounting, Concept of Revenue and Expenditure, accounting standards and accounting cycle. 2. Prepare the financial statements of Non-corporate Business entities and apply the knowledge of depreciation accounting. 3. Understand and prepare the accounts for the non-profit organizations and consignment accounts. 4. Prepare the branch accounts and knowing the accounting treatment in hire purchase & installment payment accounts 5.*
Mapping	

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	S	S	S	S	S	S	S	S	S	S
CO2	M	S	S	S	S	S	M	S	S	S	S
CO3	M	S	S	S	S	S	S	S	S	S	S
CO4	M	S	S	S	S	S	S	S	S	S	S

S= Strong, M= Medium, W=Weak

	Theory	Tutorial	Total
Credits	3	1	4
Internal Assessment Marks	30	-	30
End Term Exam Marks	70	-	70
Exam Duration/ Time allowed	3 Hours	-	3 Hours

Part-B Contents of the Course

Instructions for the paper setter:

1. The examiner will set 9 questions in all covering the course learning outcomes (CLOs). Question No. 1 will be compulsory and comprise of seven parts of 2 marks each. Question Nos. 2 to 9 will carry 14 marks each, having two questions from each unit. About 40% questions should be numerical type.
2. Students are required to attempt 5 questions in all, selecting one question from each unit and the compulsory question.

Unit	Topic	Contact Hours
I	Financial accounting: Concept, objectives & scope; Accounting as an information system; Accounting principles: Concepts and conventions; Double entry system; A brief overview of accounting standards in India; Journal, Ledger & trial balance.	14
II	Capital and revenue: Concept and classification of income; Expenditure; Receipts; Provisions & reserves. Final Accounts: Trading &Profit and loss account and balance sheet with adjustments.	14
III	Accounting for non-profit organizations; Consignment accounts: accounting records; Normal and abnormal loss; Valuation of unsold stock.	16
IV	Branch accounts: dependent branch, debtor's system, stock and debtor system; Wholesale branch, Final accounts; Hire purchase and installment payment system: basic Concepts , difference and accounting treatment.	16
V*		

Suggested Evaluation Methods

Internal Assessment		**End Term Exam**
Theory	**30 Marks**	**70 Marks** **(Time Allowed 3 Hrs.)**
Class Participation	**05**	
Seminar/Presentation/Assignment/Quiz/Class Test etc.	**10**	
Mid Term Exam	**15**	

Part-C Learning Resources

Recommended Books/E-Resources/LMS:

1. Gupta R. L. and Radha swamy, M., Financial Accounting, Sultan Chand and Sons, New Delhi.
2. Hanif & Mukherjee., 2016. Financial Accounting. Tata McGraw Hill.
3. Lal Jawahar, Seema Srivastava & Shivani Abrol, Financial Accounting Text and Problems, Himalaya Publishing House, New Delhi.
4. Maheswari S. N. and Maheswari S. K.: Financial Accounting, Vikas Publishing House, Noida.
5. Sehgal Ashok & Sehgal Deepak, Fundamentals of Financial Accounting, Taxmann, New Delhi.

* Applicable for courses having practical component.

Session 2024-2025

Part-A Introduction

Subject/Programme	Commerce: M.Com 5 Year Integrated
Semester	**First (1st)**
Name of the Course	**BUSINESS LAWS**
Course Code	**24L4.5-COM-102**
Course Type:	**CORE COURSE : CC-B1**
Level of the course	100-199
Pre-requisite for the course (if any)	NIL
Course Learning Outcomes (CLO)	After completing this course, the student will be able to: 1. Understand the provisions of Indian Contract Act. 2. Know the obligations of buyer and seller for making the business agreements and contracts. 3. Apply skills to initiate entrepreneurial ventures as partnership and LLP. 4. Understand the concepts & scope of negotiable Instruments and legal safeguards in Information Technology. 5.*

Mapping

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	M	M	S	S	S	S	S	M	S	S
CO2	S	S	M	S	S	S	S	S	M	S	S
CO3	S	S	M	S	S	S	S	S	M	S	S
CO4	S	M	M	S	S	S	M	S	M	S	S

S= Strong, M= Medium, W=Weak

	Theory	**Tutorial**	**Total**
Credits	3	1	4
Internal Assessment Marks	30	-	30
End Term Exam Marks	70	-	70
Exam Time	3Hrs.	-	3Hrs.

Part-B Contents of the Course

Instructions for Paper Setters

1. The examiner will set 9 questions in all covering the course learning outcomes (CLOs). Question No. 1 will be compulsory and comprises of seven parts of 2 marks each. Question Nos. 2 to 9 will carry 14 marks each, having two questions from each unit.
2. Students are required to attempt 5 questions in all, selecting one question from each unit and the compulsory question.

Unit	Topics	Contact Hours
I	The Indian Contract Act,1872**:** nature and classification of contracts; Essentials of a valid contract; An overview of Proposal and acceptance, Capacity of parties to contract, Free consent, Lawful consideration, Lawful object; Void Agreement; Performance of contract; Discharge of contract; Remedies for Breach of contract; Contract of Indemnity and Guarantee, Contract of Bailment, Contract of Agency.	15
II	Sale of Goods Act, 1930: Formation of contract of sale; Goods and their classification; Price; Conditions and warranties; Transfer of ownership in goods; Performance of the contract of sale; Remedies: unpaid seller and his rights, buyer’s remedies; Auction sale, Online auction.	15
III	Indian Partnership Act 1932: Nature of firm; Duties and rights of partners; Liabilities of firm and partner; Limited Liability Partnership Act,2008: concepts, characteristics of LLP; Incorporation of LLP; LLP agreement, Extent & limitations of Liabilities of LLP and partners.	15
IV	Negotiable Instruments Act,1881: scope, features and types; Negotiation; Crossing; Dishonor and discharge of negotiable instruments. Information Technology Act, 2000: Purpose; Benefits and limitations; Digital signature; E-Governance; Attribution of electronic records, duties of subscribers; Penalties and Adjudication offences.	15

V*		

Suggested Evaluation Methods

Internal Assessment			End Term Exam
Theory	**30 Marks**		**70 Marks** **(Time Allowed 3 Hrs.)**
Class Participation	**05**		
Seminar/Presentation/Assignment/Quiz/Class Test etc.	**10**		
Mid Term Exam	**15**		

Part-C Learning Resources

Recommended Books/E-Resources/LMS:

1. Aggarwal Rohini, *Mercantile & Commercial Laws*, Taxmann Allied Services (P) Ltd., New Delhi.
2. Bhushan, Bharat. Kapoor, N.D., Abbi, Rajni, "Elements of Business Law". Sultan Chand &Sons Pvt. Ltd.
3. Bulchandani, K.R., *Business Laws*, Himalaya Publishing House, New Delhi.
4. Datey, V.S., *Business and Corporate Laws*, Taxmann Publications, New Delhi.
5. Kapoor, N.D., *Business Law*, Sultan Chand & Sons, New Delhi.
6. Kuchhal, M.C., Kuchhal Vivek, *Business Legislation for Management*, Vikas Publishing House Pvt. Ltd., New Delhi.
7. Tulsian, P.C., *Business Laws*, Tata McGraw Hill, New Delhi.

*Applicable for courses having practical component.

Session 2024-2025	
Part-A Introduction	
Subject/Programme	Commerce: M.Com 5 Year Integrated
Semester	**First (1st)**
Name of the Course	**BUSINESS MANAGEMENT**
Course Code	**24L4.5-C0M-103**
Course Type:	**CORE COURSE : CC-C1**
Level of the course	100-199
Pre-requisite for the course (if any)	NIL
Course Learning Outcomes (CLO)	After completing this course, the student will be able to: 1. Gain knowledge about the conceptual framework of business management; development of management thoughts and knowing the emerging management thoughts. 2. Understand the utility and application of planning and organizing functions of management. 3. Assimilate and use the concepts of motivation, delegation, decentralization and staffing in the organization. 4. Comprehend the concept and applications of leadership styles, and controlling practices in organizations.
	5.*
Mapping	

Course Outcomes	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	S	S	S	S	M	S	S	S	M	S	S
CO2	S	S	S	S	S	S	S	S	M	S	S
CO3	S	S	S	S	S	S	S	S	M	S	S
CO4	S	S	S	S	S	S	S	S	M	S	S

S= Strong, M= Medium, W=Weak

	Theory	**Tutorial**	**Total**
Credits	3	1	4
Internal Assessment Marks	30	-	30
End Term Exam Marks	70	-	70
Exam Time	3Hrs.	-	3Hrs.

Part-B Contents of the Course

Instructions for Paper Setters

1. The examiner will set 9 questions in all covering the course learning outcomes (CLOs). Question No. 1 will be compulsory and comprises of seven parts of 2 marks each. Question Nos. 2 to 9 will carry 14 marks each, having two questions from each unit.
2. Students are required to attempt 5 questions in all, selecting one question from each unit and the compulsory question.

Unit	Topics	Contact Hours
I	Introduction to Management: characteristics and significance, process and functions of management; Management: as science, art and profession; Approaches to management: Classical and neo classical approach, behavioral approach, management science approach, systems approach and contingency approach; Emerging management concepts. Managerial Roles and Managerial Skills.	15
II	Planning: process and importance; Types of plans: Policy, programme, strategy, vision, mission, goals and objectives; Organizing: Principles and benefits of organizations; Organizational structure: Functional, line and staff, matrix, formal vs. informal; Organizational structure for large scale business organization, Virtual organization.	15
III	Staffing: Importance, scope and modes of staffing; Delegation: Advantages, barriers to delegation, guidelines for effective delegation; Decentralization and Centralization: Advantages and disadvantages; Factors influencing decentralization; Directing; Coordination; Controlling: Characteristics and process of control, Pre-requisites of an effective control system, controlling techniques.	15
IV	Motivation: Objectives and significance; Approaches to motivation; Leadership: Significance and functions; Leadership styles; Approaches to leadership. Co- Co-ordination; Need for co-ordination- Principles and Techniques of co-ordination.	15
V*		

Suggested Evaluation Methods		
Internal Assessment		**End Term Exam** **70 Marks** **(Time 03 Hrs.)**
Theory	**30 Marks**	
Class Participation	**05**	
Seminar/Presentation/Assignment/Quiz/Class Test etc.	**10**	
Mid Term Exam	**15**	

Part-C Learning Resources

Recommended Books/E-Resources/LMS:

1. Basu, C, Business Organization and Management, McGraw Hill Education.
2. Bhattacharya Kumar Deepak, Principles of Management, Pearson, New Delhi.
3. Gupta, C.B: Management: Theory and Practice, Sultan Chand & Sons, New Delhi
4. O’Donnell Cyril & Koontz Harold, Management, McGraw Hill, New Delhi.
5. Stephen P Robbins, David A De Cenzo, „Fundamentals of Management, Essential Concepts and Applications
6. Tripathi, P.C.& Reddy, P.N., Principles of Management, Tata McGraw Hill, New Delhi.

*Applicable for courses having practical component.

Session 2024-25

Part-A Introduction

Subject/Programme	Commerce: M.Com 5 Year Integrated
Semester	**One –I**
Name of the course	**BUSINESS MATHEMATICS-1**
Course Code	**24L4.5-COM-104**
Course Type	**CORE COURSE MINOR : CC-M1**
Level of the Course	100-199
Pre-requisite of the Course (if any)	NIL
Course learning outcomes	After completing this course, the student will be able to: 1. Understand set theory, logical statements and truth tables. 2. Learn the logarithms and arithmetic and geometric progressions and their applications. 3. Familiarize with the concepts of matrices and determinants. Learn to solve system of simultaneous linear equations. 4. Have the conceptual knowledge of Compound interest, annuity, loan, debenture and sinking funds and attain skills to use these concepts in daily life. 5.*
Mapping	

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	S	S	S	S	S	S	S	M	S	S
CO2	M	S	S	S	S	S	S	S	M	S	S
CO3	M	S	S	S	S	S	S	S	M	S	S
CO4	S	S	S	S	S	S	S	S	S	S	S

S= Strong, M= Medium, W=Weak

Credits	Theory	Tutorial	Total
	1	1	2
Internal Assessment Marks	15	-	15
End Term Exam Marks	35	-	35
Exam Time	3 Hours	-	3 Hours

Part-B Contents of the Course

Instructions for the paper setter:

1. The examiner will set 9 questions in all covering the course learning outcomes (CLOs). Question No. 1 will be compulsory and comprises of seven parts of 1 marks each. Question Nos. 2 to 9 will carry 7 marks each, having two questions from each unit.
2. Students are required to attempt 5 questions in all, selecting one question from each unit and the compulsory question.

Unit	Topic	Contact Hours
I	Set Theory: Representation of sets, equivalent sets, power set, complement of a set. Venn Diagrams: Union and intersection of sets, De-Morgan's laws; Logical statements and truth tables.	8
II	Logarithms: Laws of operation, log tables; Arithmetic and geometric progression.	7
III	Matrices and Determinants: Definition of a matrix, order, equality, types of matrices; Operations on matrices: Addition, multiplication and multiplication with a scalar and their simple properties. Determinant of a square matrix (up to 3x 3 order): Properties of determinants, minors, co-factors and applications of determinants in finding the area of triangle, adjoint and inverse of a square matrix, solutions of a system of linear equations by examples.	8
IV	Compound interest and annuities: Different types of interest rates, types of annuities, present value and amount of an annuity (including the case of continuous compounding), valuation of simple loans and debentures, problems related to sinking funds.	7
V*		

Suggested Evaluation Methods

Internal Assessment			**End Term Exam**
Theory	**15 Marks**		**35 Marks**
Class Participation	**05**		**Time : 03 hrs.**
Seminar/Presentation/Assignment/Quiz/Class Test etc.	**05**		
Mid Term Exam	**05**		

Part-C Learning Resources

Recommended Books/E-Resources/LMS:

1. Allen R.G.D., Basic Mathematics, Macmillan, New Delhi
2. D.C. Sancheti and V.K. Kapoor, Business Mathematics, Sultan Chand and Sons.
3. E. Don and J. Lerner (2009). Schaum outlines of Basic Business Mathematics, McGraw Hill.
4. Holden, Mathematics for Business and Economics, Macmillan India, New Delhi.
5. S.C. Gupta, Business Mathematics

* Applicable for courses having practical component.

Multidisciplinary Course (MDC)

MDC-1	Total Credits =03
Note: The students are required to select any one MDC from the pool except the course offered by the department of commerce.	CLICK FOR MDC POOL
Visit university website or the concerned department for detailed syllabus of the selected course.	SYLLABUS MDC COURSES
Note: The MDC offered by the department of commerce for the students of other departments are given at the end of this document.	

Pool of SEC Courses available for First Semester.
(Select any one from the list)

Semester-1

SEC-1 : Total Credits 3

Course Code	Nomenclature of Course
24L4.5-SEC- CSE-101	Office and Spreadsheet Tools
24L4.5-SEC- CSE-102	Advance Spreadsheet tools
24L4.5-SEC- CSE-103	Basic IT tools
24L4.5-SEC- CSE-104	Essential of Python
24L4.5-SEC- CSE-105	Introductory course In R
24L4.5-SEC- CSE-106	Computer Programming in C

Note: The detailed syllabus of these SEC courses is available at university website.

Visit website or CLICK HERE FOR DETAILED SYLLABUS

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Pool of AEC available for first semester

Semester-1	
AEC-1 Total Credits =02	
Course Code	**Nomenclature of Course**
24L4.5-AEC-ENG-101	English Language and Communication: Level-1
24L4.5-AEC-HIN-101	हिंदी भाषा और व्याकरण
24L4.5-AEC-SKT-101	संस्कृत भाषा एवं संप्रेषण-1
Detailed Syllabus is available at university website.	CLICK HERE FOR HINDI AEC CLICK HERE FOR ENGLISH AEC

Value Added Courses (VAC) Offered in First and Second Semester.

Semester -1		**Semester -2**	
VAC-1@2 Credits		**VAC-2@2 Credits**	
Course Code	**Nomenclature of Course**	**Course Code**	**Nomenclature of Course**
24L4.5-VAC- EVS-101	Environmental Studies	24L4.5-VAC-EVS-201	Environmental Studies
24L4.5-VAC- PSY-101	Human Values And Ethics	24L4.5-VAC-PSY-201	Human Values And Ethics
Note: 50% of students of 1st semester Of Department/College/Institute Will be offered a course on Human Values and Ethics and the Remaining 50%will be offered Course on Environmental Studies.			
The students, who have taken Human Values and Ethics course in the 1st semester, will study a course on Environmental Studies And vice-versa.			
The detailed syllabus of these courses is available at university website. You can click the following link for the syllabus: CLICK HERE FOR VAC COURSE SYLLABUS SEMESTER 1 & 2			

SEMESTER-II

SEMESTER -2 FRAMEWORK				
03 Core Courses	CC-A2, CC-B2, CC-C2	04 Credits each (03 Th. + 01 Tutorial)	12 Credits	
01 Core Course Minor	CC-M2	02 Credits (01 Th. +01 Tut.)	02 Credits	
01 MDC	MDC-2	03 Credits	03 Credits	CLICK FOR MDC POOL
01 AEC	AEC-2	02 Credits	02 Credits	AEC POOL CLICK HERE
01 SEC	SEC-2	03 Credits	03 Credits	SEC POOL CLICK HERE
01 VAC	VAC-2	02 Credits	02 Credits	VAC POOL CLICK HERE
TOTAL CREDITS			**24 Credits**	
NOTE: Internship of 04 credits will be required if student opt for exit option after completion of second semester. After completion of both semester and internship he/she will be eligible for Undergraduate Certificate in Commerce. (If EXIT option is chosen by the student)				

Session 2024-25

Part-A Introduction

Subject/Programme	Commerce: M.Com 5 Year Integrated
Semester	**Second (2nd)**
Name of the course	**COMPUTERIZED ACCOUNTING SYSTEM ***
Course Code	**24L4.5-COM-201**
Course Type	**Core Course, CC-A2**
Level of the Course	100-199
Pre-requisite of the course (if any)	NIL
Course learning outcomes	After completing this course, the student will be able to: 1. Understand the concept of computerized accounting and be familiar with accounting software. 2. Create company ledger, vouchers in accounts software. 3. Prepare financial statements in Tally. 4. Comply with tax regulations – GST, Income Tax, etc. 5. Make journal entries, ledgers, trial balance, profit and loss account, balance sheet and records, other business operations on Computerized accounting software, such as Tally Prime
Mapping	

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	S	S	S	S	S	S	S	S	S	S
CO2	M	M	S	S	S	S	M	S	S	S	S
CO3	M	M	S	M	S	S	M	S	S	S	S
CO4	M	S	S	S	S	S	S	S	S	S	S
CO5	M	M	S	M	S	S	M	S	S	S	S

S= Strong, M= Medium, W=Weak

Credits	Theory	Practical	Total
	3	1	4
Internal Assessment Marks	20	10	30
End Term Exam Marks	50	20	70

Exam Duration/ Time allowed	3 Hours	-	3 Hours

Part-B Contents of the Course

Instructions for the paper setter:

1. The examiner will set 9 questions in all covering the course learning outcomes (CLOs). Question No. 1 will be compulsory and comprise of five parts of 2 marks each. Question Nos. 2 to 9 will carry 10 marks each, having two questions from each unit.
2. Students are required to attempt 5 questions in all, selecting one question from each unit and the compulsory question.

Unit	Topic	Contact Hours
I	Computerized Accounting System: Concept, Tally Prime, installations of Tally Prime, licensing configurations; Tally vault password: Security control in Tally Prime, data backup and restore, export and import data, edit log feature in tally; Gateway of Tally.	11
II	Company creation: Setup features, accounting features, configuration, shutting and deleting a company; Ledger creation: Creating single and multiple ledgers, altering, deleting and displaying ledger; Invoicing; Budgets; Cost centers; Interest calculations; Inventory: Stock items, purchase and sales orders processing, godowns.	12
III	Financial Statements: Profit & loss account, balance sheet; Bank reconciliation; Debit and credit note; Tally audit features; Printing features; Management Information System & different reports in tally	11
IV	Income tax and GST in Tally Prime; TDS; TCS; Payroll in Tally: Introduction, salary accounting, payroll masters, payroll vouchers, gratuity, provident fund, ESI, payroll reports.	11
V*	**Practical** : Based on practical application of above contents.	30

Suggested Evaluation Methods

Internal Assessment			**End Term Exam** Theory: 50 Marks Practical 20 Marks
Theory	**20 Marks**		
Class Participation	05		
Seminar/Presentation/Assignment/Quiz/Class Test etc.	05		
Mid Term Exam	10		
Practicum	**10 Marks**		
Class Participation	-		
Seminar/Demonstration/Viva Voce/Lab Records etc.	10		
Mid Term Exam	-		

Part-C Learning Resources

Recommended Books/E-Resources/LMS:

1. A.K. Nadhavi, Managing VAT with Tally 9 (Taxation), BPB Publications, New Delhi.
2. Ashok K. Nadavi, Tally Training Guide (Financial Accounting, Invoicing & Inventory), BPB Publications, New Delhi.
3. Ashok, K. Nadhavi, Kishor K. Nadhavi, Implementary Tally 9, BPB Publications, New Delhi.
4. Bansal Manoj, Computerized Accounting System, Sahitya Bhawan Publications.
5. Kavitha et. al., Computerized Accounting, Himalaya Publishing House.
6. Raman B.S. and Singh Ravi, Computerized Accounting System, EPBP Publication.

* Applicable for courses having practical component.

<table>
<tr><th colspan="4">Session 2024-2025</th></tr>
<tr><th colspan="4">Part-A Introduction</th></tr>
<tr><td>Subject/Programme</td><td colspan="3">Commerce: M.Com 5 Year Integrated</td></tr>
<tr><td>Semester</td><td colspan="3">**Second (2nd)**</td></tr>
<tr><td>Name of the Course</td><td colspan="3">**COMPANY LAW**</td></tr>
<tr><td>Course Code</td><td colspan="3">**24L4.5-COM-202**</td></tr>
<tr><td>Course Type:</td><td colspan="3">**Core Course, CC-B2**</td></tr>
<tr><td>Level of the course</td><td colspan="3">100-199</td></tr>
<tr><td>Pre-requisite for the course (if any)</td><td colspan="3">NIL</td></tr>
<tr><td rowspan="2">Course Learning Outcomes (CLO)</td><td colspan="3">After completing this course, the student will be able to:
1. Understand the concept of company as form of business organization, regulatory framework and the process of incorporation.
2. Elaborate on important documents of the company and their operational usefulness.
3. Understand the procedure of raising capital, knowing rights &duties of Directors and Company Secretary.
4. Apply the understanding of the regulatory provisions relating to dividend decisions and winding up of the Company.</td></tr>
<tr><td colspan="3">5.*</td></tr>
<tr><td>Mapping</td><td colspan="3">
<table>
<tr><th>Course Outcomes</th><th>PO 1</th><th>PO 2</th><th>PO 3</th><th>PO 4</th><th>PO 5</th><th>PO 6</th><th>PS O1</th><th>PS O2</th><th>PS O3</th><th>PS O4</th><th>PS O5</th></tr>
<tr><td>CO1</td><td>S</td><td>S</td><td>M</td><td>S</td><td>S</td><td>S</td><td>S</td><td>S</td><td>M</td><td>S</td><td>S</td></tr>
<tr><td>CO2</td><td>S</td><td>S</td><td>M</td><td>S</td><td>S</td><td>S</td><td>S</td><td>S</td><td>M</td><td>S</td><td>S</td></tr>
<tr><td>CO3</td><td>S</td><td>S</td><td>M</td><td>S</td><td>S</td><td>S</td><td>S</td><td>S</td><td>M</td><td>S</td><td>S</td></tr>
<tr><td>CO4</td><td>M</td><td>S</td><td>M</td><td>S</td><td>S</td><td>S</td><td>S</td><td>M</td><td>M</td><td>S</td><td>S</td></tr>
</table>
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<tr><td rowspan="2">Credits</td><th>Theory</th><th>Tutorial</th><th>Total</th></tr>
<tr><td>03</td><td>01</td><td>04</td></tr>
<tr><td>Internal Assessment Marks</td><td>30</td><td>-</td><td>30</td></tr>
</table>

End Term Exam Marks	70	-	70
Exam Time	03Hrs.		03Hrs.

Part-B Contents of the Course

Instructions for Paper Setters

1. The examiner will set 9 questions in all covering the course learning outcomes (CLOs). Question No. 1 will be compulsory and comprises of seven parts of 2 marks each. Question Nos. 2 to 9 will carry 14 marks each, having two questions from each unit.
2. Students are required to attempt 5 questions in all, selecting one question from each unit and the compulsory question.

Unit	Topics	Contact Hours
I	Company: Concept, characteristics, types; Conversion of private company into public company & vice versa; Incorporation of a company; Legal position of promoters; Pre-incorporation contracts.	14
II	Memorandum of Association: Clauses and alteration procedure, Doctrine of ultra vires; Articles of Association: Clauses and alteration; Doctrine of indoor management; Doctrine of constructive notice; Prospectus: Concept, types, contents and formalities of red herring & shelf prospectus, misstatement and remedies, liabilities form is statements in Prospectus.	16
III	Share capital: Types, issue and allotment of shares; Reduction of share capital; Board of Directors: Composition, legal position, qualification, appointment, powers, duties & liabilities and removal of directors; Company secretary: Role, appointment, duties, liabilities, rights and removal.	16
IV	Dividend: Types, factors affecting dividend decisions, Legal provisions, dividend practices prevalent in India; Winding up of a company: Reasons, modes, procedure and implications of Winding up.	14
V*	-	

Suggested Evaluation Methods

Internal Assessment		**End Term Exam**
Theory	**30 Marks**	70 Marks Time : 03 Hrs
Class Participation	05	
Seminar/Presentation/Assignment/Quiz/Class Test etc.	10	
Mid Term Exam	15	

Part-C Learning Resources

Recommended Books/E-Resources/LMS:

1. Bhushan, Bharat. Kapoor, N.D., Abbi, Rajni, *Elements of Company Law*. Sultan Chand & Sons Pvt. Ltd.
2. Kapoor N.D., *Elements of Company Law*, Sultan Chand & Sons, New Delhi.
3. Majumdar, A.K. and Kapoor, G.K., *Company Law*, Taxmann Publications.
4. Ramaiya A., *Guide to the Companies Act,* Wadhwa & Co, Nagpur.
5. Ratan Nolakha,*Company Law and Practice*, Vikas Publications, New Delhi.

*Applicable for courses having practical component.

Session 2024-2025

Part-A Introduction

Subject/Programme	Commerce: M.Com 5 Year Integrated
Semester	**Second (2nd)**
Name of the Course	**PRINCIPLES OF MARKETING**
Course Code	**24L4.5-COM-203**
Course Type	**Core Course, CC-C2**
Level of the course	100-199
Pre-requisite for the course (if any)	NIL
Course Learning Outcomes (CLO)	After completing this course, the student will be able to: 1. Understand the basic concepts of marketing and assess the marketing environment. 2. Analyze the consumer behavior in the present's scenario and marketing segmentation. 3. Discover the new product development and factors affecting the price of a product in the present context. 4. Understand the promotional and distribution strategies along with their developments in the field of marketing. 5.*

Mapping

Course Outcomes	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	S	S	S	S	S	S	M	M	S
CO2	S	S	S	S	S	S	S	S	M	M	S
CO3	S	S	S	S	S	M	M	S	M	M	S
CO4	S	S	S	S	S	S	M	S	M	M	S

S= Strong, M= Medium, W=Weak

	Theory	**Tutorial**	**Total**
Credits	03	01	04
Internal Assessment Marks	30	-	30
End Term Exam Marks	70	-	70
ExamTime	03Hrs.		03Hrs.

Part-B Contents of the Course

Instructions for Paper Setters

1. The examiner will set 9 questions in all covering the course learning outcomes (CLOs). Question No. 1 will be compulsory and comprises of seven parts of 2 marks each. Question Nos. 2 to 9 will carry 14 marks each, having two questions from each unit.
2. Students are required to attempt 5 questions in all, selecting one question from each unit and the compulsory question.

Unit	Topics	Contact Hours
I	Marketing: Concept, nature, scope and importance; Evolution of Marketing; Understanding marketing in new perspectives; Marketing environment: Concept, importance; Micro environmental factors: Suppliers, marketing intermediaries, customers, competitors, public; Macro environmental factors: Demographic, economic, natural, technological, politico-legal and socio-cultural.	15
II	Consumer behaviour**:** Concept, nature and importance, consumer buying decision process, factors Influencing consumer buying behaviour; Market Segmentation, Targeting and Positioning: Concept, importance and strategies.	15
III	Product: Concept, importance and classification; Branding, Packaging and Labelling; Product life cycle; New product development; Pricing: Concept, significance, price determination, Pricing policies and strategies.	15
IV	Promotion: Nature and importance; Advertising, personal selling, sales promotion and publicity/public relations; Factors affecting promotion mix decisions; Distribution: Concept, importance and types of distribution channels; Factors affecting choice of distribution channel; Retailing; Wholesaling. Overview of recent developments in marketing**:** Social marketing; Online marketing; Direct marketing. Green marketing; Relationship marketing.	15
V*	--	

Suggested Evaluation Methods

Internal Assessment		**End Term Exam**
Theory	**30 Marks**	**70 Marks** Time : 03 Hrs.
Class Participation	**05**	
Seminar/Presentation/Assignment/Quiz/Class Test etc.	**10**	
Mid Term Exam	**15**	

Part-C Learning Resources

Recommended Books/E-Resources/LMS:

1. Grewal, Dhruv and Michael Levy; *Marketing*; Tata McGraw Hill.
2. Kumar Arun & Meenakshi N., Marketing Management, Vikas Publishing House Pvt. Ltd. New Delhi Third Edition
3. Michael, J. Etzel, Bruce J. Walker, William J Stanton and Ajay Pandit, Marketing: Concepts and Cases. (Special Indian Edition)., McGraw Hill Education
4. Philip Kotler, Principles of Marketing. Pearson Education.
5. Ramaswami, V.S. and Namakumari, S.; *Marketing Management*; MacMillan India Ltd.
6. Saxena Rajan, Marketing Management, Tata McGraw-Hill Publishing Company ltd., New Delhi.Fifth Edition.

*Applicable for courses having practical component.

Session 2024-25

Part-A Introduction

Subject/Programme	Commerce: M.Com 5 Year Integrated
Semester	**Second (2nd)**
Name of the course	**BUSINESS MATHEMATICS-II**
Course Code	**24L4.5-COM-204**
Course Type	**Core Course Minor, CC-M2**
Level of the Course	**100-199**
Pre-requisite of the Course (if any)	NIL
Course learning outcomes	After completing this course, the student will be able to: 1. Gain the knowledge to find derivatives simple functions related to commerce problems, attain skills to use application of derivatives in evaluating maxima and minima. 2. Learn to find integration of simple functions related to commerce and economic problems, attain skills to use application of integration in business and commerce problems. 3. Apply binomial theorem, learn the concept and applications of permutations and combinations. 4. Learn the concept of Linear programming and formulation of linear programming problems related to business and commerce. 5*.

Mapping

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	S	S	S	S	S	S	S	M	S	M
CO2	M	S	S	S	S	S	S	S	M	S	M
CO3	M	S	M	S	S	S	M	S	M	S	M
CO4	M	S	S	S	S	S	S	S	M	S	M

S= Strong, M= Medium, W=Weak

	Theory	Tutorial	Total
Credits	1	1	2
Internal Assessment Marks	15	-	15
End Term Exam Marks	35	-	35
Exam Date	3 Hours	-	3 Hours

Part-B Contents of the Course

Instructions for the paper setter:

1. The examiner will set 9 questions in all covering the course learning outcomes (CLOs). Question No. 1 will be compulsory and comprises of seven parts of 1 marks each. Question Nos. 2 to 9 will carry 7 marks each, having two questions from each unit.
2. Students are required to attempt 5 questions in all, selecting one question from each unit and the compulsory question.

Unit	Topic	Contact Hours
I	Differentiation; derivative of simple functions and other functions (excluding trigonometric functions) having applications in business studies; Maxima and minima of Revenue, Cost, Demand, Production, Profit functions and other functions related to business and commerce.	8
II	Integration: Definite and indefinite (simple functions excluding trigonometric functions), basic rules of integration, application of integration in commercial and business problems.	8
III	Binomial Theorem; Permutations and combinations.	6
IV	Linear programming: Formulation of linear programming problems (LPP) and their solution by graphical and simplex methods, Applications of linear programming in solving problems related to business and commerce.	8
V*		

Suggested Evaluation Methods

Internal Assessment			End Term Exam
Theory	**15 Marks**		**35 Marks** **Time: 03 Hrs.**
Class Participation	**05**		
Seminar/Presentation/Assignment/Quiz/Class Test etc.	**05**		
Mid Term Exam	**05**		

Part-C Learning Resources

Recommended Books/E-Resources/LMS:

1. A.R. Vasishtha, Matrices, Krishna Prakashan (P) Media Ltd.
2. Allen R.G.D., Basic Mathematics, Macmillan, New Delhi
3. D.C. Sancheti and V.K. Kapoor, Business Mathematics, Sultan Chand and Sons.
4. Dowling E.T., Mathematics for Economics, Schaum Series, McGraw Hill, London.
5. E.T. Dowling, Schaum outlines of Calculus for Business, Economics and the Social Sciences, McGraw Hill.
6. Holden, Mathematics for Business and Economics, Macmillan India, New Delhi.
7. S.C. Gupta and V.K. Kapoor, Fundamentals of Mathematical Statistics, S. Chand & Sons, Delhi.

* Applicable for courses having practical component.

Multidisciplinary Course (MDC) 2nd Semester

MDC-2	**Total Credits =03**
Note: The students are required to select any one MDC from the pool except the course offered by the department of commerce.	CLICK FOR MDC POOL
Visit university website or the concerned department for detailed syllabus of the selected course.	SYLLABUS MDC COURSES
Note: The MDC offered by the department of commerce for the students of other departments are given at the end of this document.	

Pool of AEC available in Second semester

Semester-2	
AEC-2	**Total Credits =02**
Course Code	**Nomenclature of Course**
24L4.5-AEC-ENG-201	English Language and Communication: Level-2
24L4.5-AEC-HIN-201	हिंदी भाषा एवं संप्रेषण :मौखिक संप्रेषण
24L4.5-AEC-SKT-201	संस्कृत भाषा एवं संप्रेषण-2
Detailed Syllabus is available at university website.	CLICK HERE FOR HINDI AEC CLICK HERE FOR ENGLISH AEC

Value Added Courses (VAC) Offered in First and Second Semester.

Semester -1		**Semester -2**	
VAC-1@2 Credits		**VAC-2@2 Credits**	
Course Code	**Nomenclature of Course**	**Course Code**	**Nomenclature of Course**
24L4.5-VAC- EVS-101	Environmental Studies	24L4.5-VAC-EVS-201	Environmental Studies
24L4.5-VAC- PSY-101	Human Values And Ethics	24L4.5-VAC-PSY-201	Human Values And Ethics
Note: 50% of students of 1st semester Of Department/College/Institute Will be offered a course on Human Values and Ethics and the Remaining 50%will be offered Course on Environmental Studies.			
The students, who have taken Human Values and Ethics coursein the 1st semester, will study a course on Environmental Studies And			

vice-versa.
The detailed syllabus of these courses is available at university website. You can click the following link for the syllabus: CLICK HERE FOR VAC COURSE SYLLABUS SEMESTER 1 & 2

Skill Enhancement Course (SEC)

Pool of SEC Courses available for Second Semester. **Semester-2**	
SEC-2 Total Credits 3	
The complete POOL of SEC offered by various departments is available at university website. For SEC POOL CLICK HERE	
The detail of SEC offered by the department of commerce in second semester is given below and it is available for all students including the students of department of commerce.	
Course Code	**Nomenclature of Course**
24L4.5-SEC- COM-206	**Business Communication**

.SKILL ENHANCEMENT COURSE
(Dept. of Commerce)

Session2024-2025			
Part-AIntroduction			
Subject	Commerce		
Semester	**Second- II**		
Name of the Course	**BUSINESS COMMUNICATION**		
Course Code	**24L4.5-SEC-COM-201**		
Course Type:	**Skill Enhancement Course, SEC-2**		
Level of the course (As per Annexure-I)	100-199		
Pre-requisite for the course (if any)	NIL		
Course Learning Outcomes (CLO)	After completing this course, the Students will be able to: 1. Describe the basics of communication and its process, elements and importance. 2. Enhance public speaking and presentation abilities. 3. Develop professional email communication skills and social media communication. 4. Improve interview preparation and communication skills, Participation in Business meetings and to Develop the art of writing concise, clear, and professional reports. 5. Non-verbal communication skills, complaint handling, and make a student skillful enough to be fit for a modern business and professional requirements.		
	Theory	**Practical**	**Total**
Credits	02	01	03
Internal Assessment Marks	15	05	20
End Term Exam Marks	35	20	55
Exam Time	3Hrs.	-	75

Part-B Contents of the Course

Instructions for Paper Setters

1. The question paper of theory exam (Max. Marks 35) shall be divided in two sections. **Section A** shall comprise 07 short answer type questions (01 Mark each) from whole of the syllabus which shall be compulsory. **Section B** shall comprise 8 questions (2 questions each from unit 1-4). The students will be required to attempt four questions selecting one question from each unit. All questions will carry equal (07) marks.
2. The **Practicum** will be evaluated by internal and external examiner based on the ability of students in using business communication skills practically in form of group discussion, Presentation skills, business correspondence, on spot letter writing, business correspondence etc.

Unit	**Topics**	**Contact Hours**
I	Business communication: Definition, Nature and classification of communication; Role of Communication, Process and element of communication, Importance of communication in management, Communication Network; barriers to communication, overcoming to communication, effective communication.	08

II	Basic Patterns of Business Messages: Writing process, Business Letter; Kinds of Letter; Essentials of effective Business Letter-Language and Layout-Planning the Letters- Enquiries and Replies –Sales Letter-Orders, Tender and Notice-Complaints-Letters of Appointment, Business Negotiation-correspondence.	07
III	Written communication: Report writing; Meaning and importance of report writing, Purpose and process of report writing, structure of business reports, business letter components and layout, types of letters; memos and circulars: agenda and minutes of meeting, preparing curriculum vitae.	08
IV	Business Correspondence and E-Correspondence: Need and importance of business letters, Office memorandum, office circulars, notice and orders. Technology for communication. Effective IT communication tools. Electronic mail: Advantages, safety and smartness in email. Email etiquettes.	07
V* **Practicum**	**(For practical examination)** • Email Writing for different Business Scenarios • Public Speaking and Presentation Skills • Mock Job Interviews and Resume Preparation • Practice of Business Meetings and Minutes of Business Meetings • Writing of Business Reports • Phone Etiquette and Professionalism • Group Discussion • Writing Business Memos (Drafting memos for specific situations) • Handling of Customer Complaints and Feedback analysis	30

Suggested Evaluation Methods

Theory	**Internal Assessment**	**End Term Exam**
Class Participation	**05**	**Theory 35 Marks**
Seminar/Presentation/Assignment/Quiz/Class Test etc.	**05**	
Mid Term Exam	**05**	
TOTAL	**15 Marks**	
Practicum		**Practical 20 Marks** (External)
Seminar/Demonstration/Viva Voce/Lab Records etc.	**05 Marks**	

Part-C Learning Resources

RecommendedBooks/E-Resources/LMS:

1. Kaul, Asha, Business Communication, PHI, New Delhi
2. Chaturvedi, P.D., and Muskesh Chaturvedi, Business Communication, Pearson Education.
3. McGrath,E.H.,Basic Managerial Skills for All,PHI,New Delhi
4. Sinha,K.K.,Business Communication, Taxman Publication, New Delhi.
5. Koneru,Arun,Professional Communication, McGraw Hill, New Delhi

SEMESTER-III

SEMESTER -3 FRAMEWORK				
03 Core Courses	CC-A3, CC-B3, CC-C3	04 Credits each (03 Th. + 01 Tutorial)	12 Credits	
01 Core Course Minor	CC-M3	04 Credits (03 Th. +01 Tut.)	04 Credits	
01 MDC	MDC-3	03 Credits	03 Credits	CLICK FOR MDC POOL
01 AEC	AEC-3	02 Credits	02 Credits	AEC POOL CLICK HERE
01 SEC	SEC-3	03 Credits	03 Credits	SEC POOL CLICK HERE
TOTAL CREDITS			**24 Credits**	

Session 2024-2025	
Part-A Introduction	
Subject/Programme	Commerce: M.Com 5 Year Integrated
Semester	**Third (3rd)**
Name of the Course	**CORPORATE ACCOUNTING –I**
Course Code	**24L5.0-COM-301**
Course Type:	**Core Course, CC-A3**
Level of the course	200-299
Pre-requisite for the course (if any)	NIL
Course Learning Outcomes (CLO)	After completing this course, the student will be able to: 1. Know the accounting for share, understand the procedure of buy back of shares. 2. Know the accounting for profit prior to incorporation and under writing of shares. 3. Understand the accounting treatment for amalgamation and internal reconstruction of companies. 4. Understand IDCS and preparation of final accounts of companies. 5.*

Mapping

COs	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PSO 1**	**PSO 2**	**PSO 3**	**PSO 4**	**PSO5**
CO1	**S**	**S**	**M**	**S**	**S**	**M**	**S**	**S**	**S**	**S**	**S**
CO2	**S**	**S**	**S**	**S**	**S**	**M**	**S**	**M**	**S**	**S**	**S**
CO3	**S**	**S**	**M**	**S**	**S**	**S**	**S**	**M**	**S**	**S**	**S**
CO4	**S**	**S**	**S**	**S**	**S**	**S**	**S**	**M**	**S**	**S**	**S**

S= Strong, M= Medium, W=Weak

	Theory	**Tutorial**	**Total**
Credits	03	01	04
Internal Assessment Marks	30	-	30
End Term Exam Marks	70	-	70
Exam Time	3 Hrs.	-	3 Hrs.

Part-B Contents of the Course

Instructions for Paper Setters

1. The examiner will set 9 questions in all covering the course learning outcomes (CLOs). Question No. 1 will be compulsory and comprises of seven parts of 2 marks each. Question Nos. 2 to 9 will carry 14 marks each, having two questions from each unit. About 40% questions should be numerical type.
2. Students are required to attempt 5 questions in all, selecting one question from each unitand the compulsory question.

Unit	Topics	Contact Hours
I	Issue of shares: Concept, types, process and procedure (including insider trading); Transfer of shares; DMAT; Bonus shares; Sweat equity shares; Right shares; Buy back of shares; Dividend on shares; Redemption of preference shares.	15
II	Debentures: Concept, features and types; Provisions related to issue of debentures, utilization of debenture capital, role and status of debenture holders in company, purchase of own debentures; Valuation of debentures: Concept, need, factors affecting and methods of debenture valuation	15
III	Profit prior to incorporation: Concept, procedure of ascertaining profit prior to incorporation, basis of allocation of expenses and incomes; Underwriting of shares: Concept, features, benefits, parties, types and accounting treatment.	15
IV	Overview of income disclosure and computation standards (IDCS); Final accounts of companies: Concept and preparation as per Companies Act,2013	15
V*		

Suggested Evaluation Methods

Internal Assessment		End Term Exam
Theory	**30 Marks**	**70 Marks** **Time : 03 Hrs.**
Class Participation	**05**	
Seminar/Presentation/Assignment/Quiz/Class Test etc.	**10**	
Mid Term Exam	**15**	

Part -C Learning Resources

Recommended Books/E-Resources/LMS:

1. Gupta Nirmal, Corporate Accounting, Sahitya Bhawan, Agra.
2. Maheshwari S.N. and S. K. Maheshwari, Corporate Accounting, Vikas Publishing House, New Delhi.
3. Mukherjee, S., & Mukherjee, A. (2019). Corporate Accounting. (1st Ed.). New Delhi: Oxford University
4. R.L. Gupta and M. Radha swamy – Advanced accounts – Sultan Chand
5. Sehgal Ashok and Deepak Sehgal, Corporate Accounting, Taxman Publication, New Delhi.
6. Shukla M.C., T.S. Grewal, and S.C. Gupta, Advanced Accounts, Vol.-II., S. Chand & Co., New Delhi.
4. Tulsian P. C. Corporate Accounting. S Chand & Co. New Delhi

* Applicable for courses having practical component.

Session 2024-25

Part-A Introduction

Subject/Programme	Commerce: M.Com 5 Year Integrated
Semester	**Third (3rd)**
Name of the course	**INCOME TAX LAW-I**
Course Code	**24L5.0-COM-302**
Course Type	**Core Course, CC-B3**
Level of the Course	200-299
Pre-requisite of the course	NIL
Course learning outcomes	After completing this course, the student will be able to: 1. Understand the necessary concepts of Income Tax 2. Determine the impact of residential status on tax liability. 3. Determine Tax liability under five heads of income 4. Understand the concepts of set-off and carry forward of losses and clubbing and aggregation of incomes 5.*

Mapping

Course outcomes	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PSO1**	**PSO2**	**PSO3**	**PSO4**	**PSO5**
CO1	**S**	**S**	**S**	**S**	**S**	**M**	**S**	**S**	**S**	**S**	**S**
CO2	**S**	**S**	**S**	**S**	**S**	**M**	**S**	**M**	**S**	**S**	**S**
CO3	**S**	**S**	**S**	**S**	**S**	**S**	**S**	**M**	**S**	**S**	**S**
CO4	**S**	**S**	**S**	**S**	**S**	**S**	**S**	**M**	**S**	**S**	**S**

S= Strong, M= Medium, W=Weak

	Theory	Tutorial	Total
Credits	3	1	4
Internal Assessment Marks	30	-	30
End Term Exam Marks	70	-	70
Exam Date	3 Hours	-	3 Hours

Part-B Contents of the Course

Instructions for the paper setter:

1. The examiner will set 9 questions in all covering the course learning outcomes (CLOs). Question No. 1 will be compulsory and comprises of seven parts of 2 marks each. Question Nos. 2 to 9 will carry 14 marks each, having two questions from each unit. About 40% questions should be numerical type.
2. Students are required to attempt 5 questions in all, selecting one question from each unit and the compulsory question.

Unit	Topic	Contact Hours
I	Income tax: Concepts - Assesse, person, previous year, assessment year, gross total income, total income, casual income, virtual digital asset; Role of PAN and Aadhar number in income tax; Maximum Marginal Rate of Tax; Alternate Minimum Tax; Agricultural Income; Tax evasion, Tax avoidance, Tax planning and Tax management.	12

II	Computation of incomes based on residential status of individuals, HUFs, Company and other persons; Determining incomes taxable and exempt under the head salaries (including retirement benefits and provisions) and income from house property.	19
III	Computation of taxable incomes and exemptions under the head profits and gains of business or profession (including Depreciation provisions), Capital Gains.	16
IV	Income from other sources; Clubbing and aggregation of incomes; Set off and carry forward of losses; Exempted incomes.	13
V*		

Suggested Evaluation Methods

	Internal Assessment	**End Term Exam**
Theory	**30 Marks**	**Theory Exam:** **70 Marks** **Time : 03 Hrs.**
Class Participation	05	
Seminar/Presentation/Assignment/Quiz/Class Test etc.	10	
Mid Term Exam	15	

Part-C Learning Resources

Recommended Books/E-Resources/LMS:

1. Girish Ahuja and Ravi Gupta, Systematic Approach to Income Tax, C.C.H. India Publications, New Delhi.
2. Mehrotra H.C., Income Tax Law & Account, Sahitya Bhawan Publications, Agra.
3. Prasad, Bhagwati, Income Tax Law & Practice, Wishwan Prakashan, Bhopal.
4. Singhania V.K., Student‟s Guide to Income Tax, Taxmann Publications Pvt. Ltd., New Delhi.

Journals:

1. *Income tax reports.* Company Law Institute Pvt. Ltd., Chennai.
2. Taxman. Taxman allied Services Pvt. Ltd., New Delhi.

* Applicable for courses having practical component.

Session 2024-2025

Part-A Introduction

Subject/Programme	Commerce: M.Com 5 Year Integrated
Semester	**Third (3rd)**
Name of the Course	**HUMAN RESOURCE MANAGEMENT**
Course Code	**24L5.0-COM-303**
Course Type:	**Core Course, CC-C3**
Level of the course	200-299
Pre-requisite for the course (if any)	NIL
Course Learning Outcomes (CLO)	After completing this course, the student will be able to: 1. Integrated perspective on the role of HRM in modern business. Ability to plan human resources and implement techniques of job design 2. Competency to recruit, train, and appraise the performance of employees 3. Rational design of compensation and salary administration 4. Ability to handle employee issues and evaluate the new trends in HRM. 5.
Mapping	

Course outcomes	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PSO1**	**PSO2**	**PSO3**	**PSO4**	**PSO5**
CO1	**S**	**S**	**S**	**S**	**S**	**M**	**S**	**S**	**S**	**S**	**S**
CO2	**S**	**S**	**S**	**S**	**S**	**M**	**S**	**M**	**S**	**S**	**S**
CO3	**S**	**S**	**S**	**S**	**S**	**S**	**S**	**M**	**S**	**S**	**S**
CO4	**S**	**S**	**S**	**S**	**S**	**S**	**S**	**M**	**S**	**S**	**S**

S-Strong M-Medium W-Weak

	Theory	**Tutorial**	**Total**
Credits	03	01	04
Internal Assessment Marks	30	-	30
End Term Exam Marks	70	-	70
Exam Time	03 Hrs.		03 Hrs.

Part-B Contents of the course

Instructions for Paper Setters

1. The examiner will set 9 questions in all covering the course learning outcomes (CLOs). Question No. 1 will be compulsory and comprises of seven parts of 2 marks each. Question Nos. 2 to 9 will carry 14 marks each, having two questions from each unit.
2. Students are required to attempt 5 questions in all, selecting one question from each unit and the compulsory question.

Unit	Topics	Contact Hours
I	Human Resource Management (HRM): Definition, Importance objectives and scope. Function of Human Resource Manager: - Managerial and Operative Functions. Qualifications and Qualities of Human Resource Manager.	12
II	Recruitment: - Meaning, Steps in recruitment policy, sources and modes of recruitment, Factors affecting recruitment. Selection: - Meaning, Essentials of Selection Procedure, Stages in Selection Procedure. Training: - Concept, Need and Importance of Training. Methods of Training, Training Programme in India.	18
III	Wages: - Meaning, Methods of wage Programme: - Time wages and Piece wages methods Wage Incentives: - Concept, Need and Importance of Incentives. Special Incentives Profit sharing and Labour Co-Partnership, Non- Monetary Incentives, Essentials of Ideal Incentives system.	15
IV	Industrial Relations: - Concept, Importance and Objectives of Industrial Relations, Contents of industrial relations. Participants in Industrial Relations and Recruitment of Good Industrial Relations Programme. Industrial Unrest: - Meaning, Forms and Causes of Industrial Disputes, Reconciliation of Industrial unrest.	15
V*		

Suggested Evaluation Methods

Internal Assessment		End Term Exam
Theory	**30 Marks**	Theory Exam: 70 Marks Time : 03 Hrs.
Class Participation	05	
Seminar/Presentation/Assignment/Quiz/Class Test etc.	10	
Mid Term Exam	15	

Part-C Learning Resources Recommended

Books/E-Resources/LMS:

1. T.N. Chhabra, Human Resource Management: Concepts and Issues, Dhanpat Rai & Co. New Delhi.
2. Wayne Mondy, Human Resource Management, Pearson Publications Delhi
3. C.B. Gupta, Human Resource Management
4. VSP Rao, Human Resource Management, Taxman Books , New Delhi

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Session 2024-2025	
Part-A Introduction	
Subject/Programme	Commerce: M.Com 5 Year Integrated
Semester	**Third (3rd)**
Name of the Course	**BUSINESS ECONOMICS**
Course Code	**24L5.0-COM-304**
Course Type:	**Core Course Minor, CC-M3**
Level of the course	200-299
Pre-requisite for the course (if any)	NIL
Course Learning Outcomes (CLO)s	After completing this course, the student will be able to: 1. Understanding foundational concepts of Business Economics and it’s applications in business. 2. Understand the analytical approaches to consumer behavior, Production function and cost concepts. 3. Apply knowledge of market structures to analyze supply determination and managerial decision making in different competitive markets. 4. Evaluate the impact of external environment and common information problems on business decisions, designing effective strategists to address these challenges. 5. *

Mapping

Course outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	S	S	S	M	S	S	S	S	M
CO2	S	S	S	S	S	S	S	M	S	S	S
CO3	S	S	S	S	S	S	S	M	S	S	S
CO4	S	S	S	S	S	S	S	M	S	S	S

S-Strong M-Medium W-Weak

	Theory	**Tutorial**	**Total**
Credits	03	01	04
Internal Assessment Marks	30	-	30
End Term Exam Marks	70	-	70
Exam Time	03Hrs.		03Hrs.

Part-B Contents of the Course

Instructions for Paper Setters

1. The examiner will set 9 questions in all covering the course learning outcomes (CLOs). Question No. 1 will be compulsory and comprises of seven parts of 2 marks each. Question Nos.2 to 9 will carry 14 marks each, having two questions from each unit.
2. Students are required to attempt 5 questions in all, selecting one question from each unit and the compulsory question.

Unit	Topics	Contact Hours
I	Business Economics: Meaning, Nature. Scope and managerial implications. Application of Demand. Supply and Market Mechanism in Business Decisions. Concept and Measurement of Elasticity of Demand (Price. Income and Cross) and their managerial implications. Law of Supply and Elasticity of Supply. Consumer’s equilibrium: Cardinal Utility Approach, Ordinal Utility approach.	12
II	Production function: short and long run-law of variable proportions; Return to factor; Law of returns to scale; economies and diseconomies of scale; Role of Expansion Path and Returns to Scale in Business Decisions and Strategies. Different Types of Costs in business, Role of Short Run and Long Run Cost Curve (LAC and LMC) in Business Decisions and Strategies	18
III	Equilibrium of firm under perfect competition in short run and long run; Monopoly- Equilibrium of firm in short run and long run, price discrimination; Price and output determination under monopolistic competition; Oligopoly market condition and its features, Non-collusive oligopoly models-Cournot and Kinked Demand Curve; Collusive oligopoly models– Cartels, price leaderships.	15
IV	Macro Economics: concept, nature and scope. Circular flow of income (four core sectors). National income concepts (an overview) GNP, GDP, NNP, NDP. Inflation: types and control; Money supply (monetary aggregates); Fiscal policy; Monetary policy. Business cycles and their control.	15
V*		

Suggested Evaluation Methods

Internal Assessment		End Term Exam
Theory	**30 Marks**	Theory Exam: 70 Marks Time : 03 Hrs.
Class Participation	05	
Seminar/Presentation/Assignment/Quiz/Class Test etc.	10	
Mid Term Exam	15	

Part-C Learning Resources

Recommended Books/E-Resources/LMS:

1. Ahuja, H.L., Macro Economics, S. Chand Publications, New Delhi.
2. Dwivedi, D.N., Macro Economics, Tata McGraw Hill, New Delhi.
3. G.S.Gupta: Managerial Economics McGraw HillEducation;2ndedition,2017
4. Jhingan M.L.: Advanced Economic Theory. Vrinda Publications, New Delhi.
5. Koutsoyiannis A.: Modern Microeconomics; Macmillan New Delhi.
6. Paul,S., Gupta,G.andMote,V., Managerial Economics, TataMcGrawHill

***** Applicable for practical components

Multidisciplinary Course (MDC) 3rd Semester

MDC-3	**Total Credits =03**
Note: The students are required to select any one MDC from the pool except the course offered by the department of commerce.	CLICK FOR MDC POOL
Visit university website or the concerned department for detailed syllabus of the selected course.	SYLLABUS MDC COURSES
Note: The MDC offered by the department of commerce for the students of other departments are given at the end of this document.	

Pool of AEC available in Third semester

Semester-3	
AEC-3	**Total Credits =02**
Course Code	**Nomenclature of Course**
24L5.0-AEC-ENG-301	English Language and Communication: Level-3
24L5.0-AEC-HIN-301	हिंदी भाषा एवं संप्रेषण :लेखन
24L5.0 -AEC-SKT-301	संस्कृत भाषा एवं संप्रेषण-3
Detailed Syllabus is available at university website.	CLICK HERE FOR HINDI AEC CLICK HERE FOR ENGLISH AEC

Skill Enhancement Course (SEC)

Pool of SEC Courses available for Third Semester. **Semester-3**	
SEC-3	**Total Credits 3**
The complete POOL of SEC offered by various departments is available at university website**.** For SEC POOL CLICK HERE	
The detail of SEC offered by the department of commerce in third semester is given below and it is available for all students including the students of department of commerce.	
Course Code	**Nomenclature of Course**
24L5.0-SEC- COM-304	**Computer Aided Accounting**

Skill Enhancement Course (SEC)

(Dept. of Commerce)

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Part-A Introduction

Subject	Commerce
Semester	**Third –III**
Name of the Course	**COMPUTER AIDED ACCOUNTING**
Course Code	**24L5.0-SEC--COM-301**
Course Type:	**Skill Enhancement Course SEC-3**
Level of the course (As per Annexure-I)	200-299
Pre-requisite for the course (if any)	**Basic knowledge of accounting principles**.
Course Learning Outcomes (CO)	**After completing this course, the Students will be able to:** 1. Understand the structure and functioning of a computerized accounting environment and operate basic functions of accounting software. 2. Perform transactions using different vouchers and prepare accounts. 3. Generate and interpret financial reports from software and apply analytical tools to assess business performance. 4. Use and manage advanced features for security and reporting and understand the future trends in digital accounting. 5.* Practical implementation of Accounting and Software Knowledge.

	Theory	**Practical**	**Total**
Credits	02	01	03
Internal Assessment Marks	15	05	20
EndTermExamMarks	35	20	55
ExamTime	3Hrs.	-	75

Part-B Contents of the Course

InstructionsforPaperSetters

1. The question paper of theory exam (Max. Marks 35) shall be divided in two sections. **Section A** shall comprise 07 short answer type questions (01 Mark each) from whole of the syllabus which shall be compulsory.**Section B** shall comprise 8 questions (2 questions from each unit). The students will be required to attempt four questions selecting one question from each unit. All questions will carry equal (07) marks.
2. The **Practicum** will be evaluated by internal and external examiner based on the ability of students in using business communication skills practically in form of group discussion, Presentation skills, business correspondence, on spot letter writing, business correspondence etc.

Unit	**Topics**	**Contact Hours**
I	Financial Accounting: Basic Concept, Accounting Principles, Types of accounts, Journal entries, ledger posting and preparation of Trial Balance. Introduction to Computerized Accounting-Advantages and limitations, computerized accounting vs. manual accounting Overview of Accounting Information Systems (AIS), Components of AIS: Hardware, Software, People, Procedures and Data.	08

II	Introduction to Accounting Software (Tally),Getting Started with Tally,Company creation, ledger creation, and group creation**,** Vouchers and journal entries (Contra, Payment, Receipt, Sales, Purchase)**,** Inventory management and stock creation**,** GST configuration and entries.	07
III	**Financial Reports and Statements Generation:** Preparation of Trial Balance, Profit & Loss Account, and Balance Sheet**,** Cash flow and fund flow statements**,** Ratio Analysis using software tools.	08
IV	Advanced Features in computerized accounting**:**Security features in accounting software (user roles, password protection), Backup and restore of accounting data **Contemporary Trends in computerized Accounting system**: Integration of accounting software with Excel and cloud systems, Cloud-based accounting solutions (e.g., Zoho Books, QuickBooks Online), Introduction to data analytics in accounting Ethical and cyber security issues in computerized accounting	07
V*	Practical Assignments covering the above syllabus	30

Suggested Evaluation Methods

Theory	**Internal Assessment**	**End Term Exam**
Class Participation	**05**	**Theory** **35 Marks**
Seminar/Presentation/Assignment/Quiz/Class Test etc.	**05**	
Mid Term Exam	**05**	
TOTAL	**15 Marks**	
Practicum	**05 Marks**	**Practical** **20 Marks** (External)
Seminar/Demonstration/Viva Voce/Lab Records etc.		

Part-C Learning Resources

Recommended Books/E-Resources/LMS:

1. Accounting Information Systems by Marshall B. Romney & Paul J. Steinbart
2. Computerized Accounting Made Simple by Satish Jain
3. Implementing Tally ERP 9 by A.K. Nadhani& K.K. Nadhani
4. Tally ERP 9 Training Guide by Asok K. Nadhani
5. Financial Accounting by T.S. Grewal
6. Computerized Accounting System by Manoj Bansal and Ajay Sharma, Sahitya Bhawan Publications Agra.
7. Computeried accounting system and E-filing of Tax returns, Amarnath Das & Madhu Agnihotri, TEE DEE Publications
8. Ashok K. Nadavi, Tally Training Guide.

SEMESTER-IV

SEMESTER -4 FRAMEWORK				
03 Core Courses	CC-A4, CC-B4, CC-C4	04 Credits each (03 Th. + 01 Tutorial)	12 Credits	
01 Core Course Minor Vocational	CC-M4 (V)	04 Credits	04 Credits	VOC POOL CLICK HERE (Minor Vocational)
01 AEC	AEC-4	02 Credits	02 Credits	AEC POOL CLICK HERE
01 VAC	VAC-3	02 Credits	04 Credits	VAC POOL CLICK HERE
TOTAL CREDITS			**20 Credits**	

NOTE: Internship of 04 credits will be required if student opt for exit option after completion of Fourth semester. (If not done in any earlier semester)
After completion of both semester and internship he/she will be eligible for **Undergraduate Diploma in Commerce.** (If EXIT option is chosen by the student).

Session 2024-2025

Part-A Introduction

Subject/Programme	Commerce: M.Com 5 Year Integrated
Semester	**Fourth (4th)**
Name of the Course	**CORPORATE ACCOUNTING –II**
Course Code	**24L5.0COM-401**
Course Type:	**Core Course, CC-A4**
Level of the course	200-299
Pre-requisite for the course (if any)	NIL
Course Learning Outcomes (CLO)	After completing this course, the student will be able to: 1. Understand the methods of shares and goodwill. 2. Understand the basics of debentures and valuation of debentures. 3. Understand and prepare the accounts of banking and insurance companies. 4. Understand and prepare the accounts of holding companies and 5. accounting treatment of liquidation of companies. 5.*

Mapping

Course outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	S	S	S	S	S	S	S	S	S
CO2	S	S	S	S	S	S	S	M	S	S	S
CO3	S	S	M	S	S	S	S	M	S	S	S
CO4	S	S	S	S	S	S	S	M	S	S	S

S-Strong M-Medium W-Weak

	Theory	**Tutorial**	**Total**
Credits	03	01	04
Internal Assessment Marks	30	-	30
End Term Exam Marks	70	-	70
Exam Time	3 Hrs.	-	3 Hrs.

Part-B Contents of the Course

Instructions for Paper Setters

1. The examiner will set 9 questions in all covering the course learning outcomes (CLOs). Question No. 1 will be compulsory and comprises of seven parts of 2 marks each. Question Nos. 2 to 9 will carry 14 marks each, having two questions from each unit. About 40% questions should be numerical type.
2. Students are required to attempt 5 questions in all, selecting one question from each unit and the compulsory question

Unit	Topics	Contact Hours
I	Valuation of shares: Concept, need, factors affecting and methods of share valuation; Valuation of goodwill: Concept, factors affecting and methods of Goodwill valuation.	14
II	Amalgamation of companies: Concept and accounting treatment as per accounting standard (excluding intercompany holdings); Internal reconstruction: Concept and accounting treatment excluding scheme of reconstruction.	14
III	Concept and accounting treatment of banking companies; Concept and accounting treatment of insurance companies.	16
IV	Accounts of holding companies: Preparation of consolidated balance sheet with one subsidiary company, relevant provisions of Accounting Standard 21; Liquidation of companies: Concept, need, types, process and accounting treatment.	16
V*		

Suggested Evaluation Methods		
Internal Assessment		**End Term Exam : 70 Marks Time : 3 Hrs.**
Theory	**30 Marks**	
Class Participation	05	
Seminar/Presentation/Assignment/Quiz/Class Test etc.	10	
Mid Term Exam	15	

Part-C Learning Resources

Recommended Books/E-Resources/LMS:

1. DesaiVasant.Small-Scale Industries and Entrepreneurship, Himalaya Publishing House,
2. Hisrich R D and Peters MP, Entrepreneurship, Tata McGraw-Hill.
3. Kaulgud Aruna, Entrepreneurship Management, Vikas Publishing House, Delhi.
4. Kuratko & Hodgetts, Entrepreneurship –Theory, Process and Practices, Thomson Learning.
5. Rabindra N. Kanungo, Entrepreneurship and Innovation, Sage Publications, New Delhi.
6. S.S. Khanka, Entrepreneurial Development, S. Chand& Co. Ltd., Ram Nagar ,New Delhi.

* Applicable for practical component.

Part-A Introduction

Subject/Programme	Commerce: M.Com 5 Year Integrated
Semester	**Fourth (4th)**
Name of the course	**INCOME TAX LAW-II**
Course Code	**24L5.0-COM-402**
Course Type	**Core Course CC-B4**
Level of the Course	200-299
Pre-requisite of the course	NIL
Course learning outcomes	After completing this course, the learner will be able to: 1. Understand the deductions from gross total income of individuals, HUFs and firms. 2. Compute the total income and tax liability of individuals, HUFs and Firms. 3. Understand the filing of returns and working of Income Tax department. 4. Understand the assessments, defaults and consequences. 5.*
Mapping	

Course outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	**S**	**S**	**S**	**S**	**S**	**S**	**S**	**S**	**S**	**S**	**S**
CO2	**S**	**S**	**S**	**S**	**S**	**S**	**S**	**M**	**S**	**S**	**S**
CO3	**S**	**S**	**M**	**S**	**S**	**S**	**S**	**M**	**S**	**S**	**S**
CO4	**S**	**S**	**S**	**S**	**S**	**S**	**S**	**M**	**S**	**S**	**S**

S-Strong, M-Medium W-weak

	Theory	Tutorial	Total
Credits	3	1	4
Internal Assessment Marks	30	-	30
End Term Exam Marks	70	-	70
Exam Date	3 Hours	-	3 Hours

Part-B Contents of the Course

Instructions for the paper setter:

1. The examiner will set 9 questions in all covering the course learning outcomes (CLOs). Question No. 1 will be compulsory and comprises of seven parts of 2 marks each. Question Nos. 2 to 9 will carry 14 marks each, having two questions from each unit. About 40% questions should be numerical type.
2. Students are required to attempt 5 questions in all, selecting one question from each unit and the compulsory question.

Unit	Topic	Contact Hours
I	Deductions from Gross Total Income: Deductions (including rebates) applicable to individuals, HUFs and Firms u/s 80C to 80U for computation of total income.	13
II	Computation of total income and tax liability of individuals, HUFs (including alternate tax regime) and total income & tax liability of firms; Authorities in income tax administration	20

III	Filing of returns: Types of returns (including online filing of return), deduction of tax at source, advance payment of tax; Recovery and refund of tax.	13
IV	Assessments, defaults and consequences: Types of Assessments (including e- Assessment), Penalties, offences and Prosecutions, appeals (including Faceless) and Revisions, Tax Planning and saving techniques.	14
V*		

Suggested Evaluation Methods

Internal Assessment		End Term Exam
Theory	**30 Marks**	Theory Exam: 70 Marks Time: 03 Hrs
Class Participation	05	
Seminar/Presentation/Assignment/Quiz/Class Test etc.	10	
Mid Term Exam	15	

Part-C Learning Resources

Recommended Books/E-Resources/LMS:

1. Gaur and Narang, Income Tax Law & Practice, Kalyani Publishers, Jalandhar.
2. Girish Ahuja and Ravi Gupta, Systematic Approach, C.C.H. India Publications, New Delhi.
3. Mehrotra H.C., Income Tax Law & Account, Sahitya Bhawan Publications, Agra.
4. Prasad, Bhagwati, Income Tax Law & Practice, Wishwan Prakashan, Bhopal.
5. Singhania V.K., Student‟s Guide to Income Tax, Taxmann Publications Pvt. Ltd., New Delhi.

Session 2024-2025

Part-A Introduction

Subject/Programme	Commerce: M.Com 5 Year Integrated
Semester	**Fourth (4th)**
Name of the Course	**ENTREPRENEURSHIP DEVELOPMENT**
Course Code	**24L5.0-COM-402**
Course Type	**Core Course, CC-C4**
Level of the course (As per Annexure-I)	200-299
Pre-requisite for the course (if any)	NIL
Course Learning Outcomes (CLO)	After completing this course, the student will be able to: 1. Understand the development of entrepreneurship as a field of study and as a profession. 2. Comprehend the MSMEs in the development of the Indian economy. 3. Analyze the business decisions involved in starting a new business venture. 4. Determine the institutions supporting entrepreneurs. 5*.

Mapping

Course outcomes	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PSO1**	**PSO2**	**PSO3**	**PSO4**	**PSO5**
CO1	**S**	**S**	**S**	**S**	**S**	**S**	**S**	**S**	**S**	**S**	**S**
CO2	**S**	**S**	**M**	**S**	**S**	**S**	**S**	**M**	**S**	**S**	**S**
CO3	**S**	**S**	**M**	**S**	**S**	**S**	**S**	**M**	**S**	**S**	**S**
CO4	**S**	**S**	**S**	**S**	**S**	**S**	**S**	**S**	**S**	**S**	**S**

S-Strong, M-Medium W-weak

	Theory	**Tutorial**	**Total**
Credits	03	01	04
Internal Assessment Marks	30	-	30
End Term Exam Marks	70	-	70
Exam Time	03Hrs.	-	

Part-B Contents of the Course

Instructions for Paper Setters

1. The examiner will set 9 questions in all covering the course learning outcomes (CLOs). Question No. 1 will be compulsory and comprises of seven parts of 2 marks each. Question Nos.2 to 9 will carry 14 marks each, having two questions from each unit.
2. Students are required to attempt 5 questions in all, selecting one question from each unit and the Compulsory question.

Unit	Topics	Contact Hours
I	Entrepreneurship: Concept, importance, factors influencing entrepreneurship; Entrepreneur: Concept, characteristics, qualities, functions, classification of Entrepreneurs; Relationship between entrepreneurship and management; Process of entrepreneurship development; Role of Entrepreneurship in economic development; Motivations to become entrepreneur.	15
II	Entrepreneurship Development and MSMEs: Concept, registration process, benefits of registration; MSMEs- Essence of Entrepreneurship; Start up and Skill India: Concept, steps and need; Role of modern technology in developing MSME; Role of MSMEs in the economic development.	15
III	Identifying business opportunity: Concept and steps; Sources of ideas and information; Developing creativity and innovation; Contents of business project report; Project Appraisal: Feasibility study- preparation of feasibility reports, economic, technical, financial and managerial feasibility of project; Selection of factory location; Demand analysis and market potential measurement; Capital and project costing; Working capital requirements; Source of finance; Profit and tax planning.	15
IV	Institutions supporting entrepreneurs: Government support and incentives to new enterprises; Promotional agencies and institutions in entrepreneurship development; Central Govt. supporting institutions: SSIB, NABARD, SIDO, NSIC, SIDBI, NBMSME, KVIC, NISIET; State Govt. supporting institutions: SFCS, SSIDC, TCO; Non-Govt. supporting institutions and their role.	15
V*	--	

Suggested Evaluation Methods

Internal Assessment		End Term Exam
Theory	**30 Marks**	
Class Participation	05	
Seminar/Presentation/Assignment/Quiz/Class Test etc.	10	
Mid Term Exam	15	

Part-C Learning Resources

Recommended Books/E-Resources/LMS:

1. Desai Vasant.Small-Scale Industries and Entrepreneurship, Himalaya Publishing House,
2. Hisrich R D and Peters MP, Entrepreneurship, TataMcGraw-Hill.
3. Kaulgud Aruna, Entrepreneurship Management,Vikas Publishing House, Delhi.
4. Kuratko & Hodgetts, Entrepreneurship –Theory, Processand Practices,Thomson Learning.
5. Rabindra N.Kanungo, Entrepreneurship and Innovation, Sage Publications,New Delhi.
6. S.S. Khanka, Entrepreneurial Development, S. Chand& Co.Ltd.,Ram Nagar,New Delhi

*Applicable for courses having practical component.

Pool of AEC available in Fourth Semester

Semester-4	
AEC-4	**Total Credits =02**
Course Code	**Nomenclature of Course**
24L5.0-AEC-ENG-401	English Language and Communication: Level-4
24L5.0-AEC-HIN-401	हिंदी भाषा एवं संप्रेषण : व्यक्तित्व विकास
24L5.0 -AEC-SKT-401	संस्कृत भाषा एवं संप्रेषण-4
Detailed Syllabus is available at university website.	CLICK HERE FOR HINDI AEC CLICK HERE FOR ENGLISH AEC

VOC and VAC in Fourth Semester

VOC: Minor Vocational - CC-M4(V): Total Credits : 04

The complete POOL of VOC offered by various departments is available at university website**.** Student may choose any one from the pool.

VOC POOL CLICK HERE

VAC: Value Added Course –VAC-3 : Total Credits: 02

The complete POOL of VAC offered by various departments is available at university website**.** Student may choose any one from the pool.

VAC POOL CLICK HERE

The detail of **VOC and VAC** offered by the department of commerce in Fourth semester is given below and it is **available for all students including the students of department of commerce**.

VOC **Vocational Course**	**VAC** **Value Added Course**
GST Return Filing	**Financial Literacy**
24L5.0-VOC-COM-401	**24L5.0-VAC-COM-401**

VOCATIONAL COURSE
(Dept. of Commerce)

<table>
<tr><th colspan="4">Session 2024-2025</th></tr>
<tr><th colspan="4">Part-A Introduction</th></tr>
<tr><td>Subject</td><td colspan="3">**Commerce**</td></tr>
<tr><td>Semester</td><td colspan="3">**Fourth – IV**</td></tr>
<tr><td>Name of the Course</td><td colspan="3">**GST RETURN FILING**</td></tr>
<tr><td>Course Code</td><td colspan="3">**24L5.0-VOC-COM-401**</td></tr>
<tr><td>Course Type</td><td colspan="3">**VOCATIONAL COURSE**</td></tr>
<tr><td>Level of the course (As per Annexure-I)</td><td colspan="3"></td></tr>
<tr><td>Pre-requisite for the course (if any)</td><td colspan="3"></td></tr>
<tr><td rowspan="2">Course Learning Outcomes (CLO)</td><td colspan="3">After completing this course, the learner will be able to:
1. Understand the basic concepts of GST and Composition Scheme.
2. Know about the registration under GST and valuation for GST.
3. Understand the concepts of Tax invoice, input tax credit, RCM, E -way bills.
4. Know about various GST returns and payment of GST.</td></tr>
<tr><td colspan="3">5.*Practical knowledge about GST Return filing</td></tr>
<tr><td rowspan="2">Credits</td><td>**Theory**</td><td>**Practical**</td><td>**Total**</td></tr>
<tr><td>2</td><td>2</td><td>4</td></tr>
<tr><td>Internal Assessment Marks</td><td>15</td><td>15</td><td>30</td></tr>
<tr><td>End Term Exam Marks</td><td>35</td><td>35</td><td>70</td></tr>
<tr><td>Exam Time</td><td>3 Hrs.</td><td></td><td>100</td></tr>
</table>

Part-B Contents of the Course

Instructions for Paper Setters

1. The examiner will set 9 questions in all covering the course learning outcomes (CLOs). Question No. 1 will be compulsory and comprises of Seven parts of 1 marks each. Question No. 2 to 9 will carry 7 marks each, having two questions from each unit.
2. Students are required to attempt 5 questions in all, selecting one question from each unit and the compulsory question.

Unit	Topics	Contact Hours
I	Overview of GST, Taxable event; Supply & Levy of GST, Composition Scheme; Structure of tariff notification with HSN and interpretation; Classification of Services.	8
II	Time and Place of Supply; Concept of GST Registration; Valuation Rules; Concept of TDS and TCS in GST.	8
III	Tax invoice, Debit and Credit Note, Bill of Supply; Input Tax Credit; Reverse Charge Mechanism; E-way Bills & e- invoicing.	7
IV	Refunds, Returns and payment of tax; Schedule for payment of GST; Interest/penalty for late/non-filing of return.	7
V*	Practical Exposure to GST: Online GST registration demonstration, Payment of GST by electronic ledger: electronic liability register, electronic credit ledger, electronic cash ledger; Types of GST returns, Annual Return and Reconciliation Statement; Filing a refund application Generating E-way bills	60

Suggested Evaluation Methods

	Internal Assessment	End Term Examination
Theory		**Theory Exam:** **35 Marks** **(Time : 03 Hrs.)**
Class Participation	05	
Seminar/Presentation/Assignment/Quiz/Class Test etc.	05	
Mid Term Exam	05	
	15 Marks	
Practicum		**Practical** **35 Marks**
Class Participation	05	
Seminar/Demonstration/Viva Voce/Lab Records etc.	10	
	15 Marks	

Part-C Learning Resources

Recommended Books/E-Resources/LMS:

1. Datey, V.S.: GST Ready Reckoner: Taxmann Publications, New Delhi,
2. Singhania, V.K.: Student’s guide to GST & Custom Laws, Taxmann Publications, New Delhi.
3. Goel P.K, Kishori Lal & Rastogi Pawan Kumar: Bharat GST Law Simplified, Bharat Publications
4. Mehrotra H.C & Agarwal V. P.: Goods and Services Tax (GST) , Sahitya Bhawan Publications, Agra.

	Session 2024-2025
	Part-A Introduction
Subject	**Commerce**
Semester	**Fourth : IV**
Name of the Course	**FINANCIAL LITERACY**
Course Code	**24L5.0-VAC-COM- 401**
Course Type	**VALUE ADDED COURSE**
Level of the course (As per Annexure-I)	
Pre-requisite for the course (if any)	Nil
Course Learning Outcomes (CLO):	Learning outcomes of this course are as follows: 1. Understand the concept of financial literacy 2. Ability to analyze banking products 3. Know about investment planning and investment opportunities 4. Gain knowledge on stock market working and investor protection 5.*

Credits	**Theory**	**Tutorial**	**Total**
	2	0	2
Internal Assessment Marks	15	-	**15**
End Term Exam Marks	35	-	**35**
Exam Time	3 Hrs.	-	**50 Marks**

Part-B Contents of the Course

Instructions for Paper Setters

The examiner will set 9 questions in all covering the course learning outcomes (CLOs). Question No. 1 (compulsory) will comprise of seven parts. Question Nos. 2 to 9 will from four units having two questions from each unit. All questions will carry equal (07) marks. Students are required to 5 questions in all, selecting one question from each unit.

Unit	Topics	Contact Hours
I	Financial Literacy: Concept, Need and Scope, Concept of Financial Planning and Spending Management; Time Value of Money: Concept and Techniques	7
II	Banking Products and Services; Digitization of Financial Transactions: Debit Cards {ATM Cards) And Credit Cards., Net Banking and UPI, Digital Wallets Security and Precautions against Ponzi Schemes andOnline Frauds	8
III	Investment: Concept, Process, Importance and Objectives, Systematic and Unsystematic Risk, Investment Opportunities, Concepts of Mutual Funds and Insurance Products	7
IV	Stock Market Operations: Concept, Functions; Stock Exchanges in India, Trading and Settlement Procedures in Stock Market, Opening of Demat Account, Role of SEBI in Investor Protection	8
V*		

Suggested Evaluation Methods

	Internal Assessment (Theory : 15 Marks)	**End Term Examination**
Class Participation	**05**	**Theory Exam** **35 Marks**
Seminar/presentation/assignment/quiz/class test etc.	**05**	
Mid-Term Exam	**05**	

Part C-Learning Resources

Recommended Books/e-resources/LMS:

1. Singh, A. K., Financial Literacy, Taxmann Publications, June 2024
2. Kapoor, J. R., Dlabay, L. R., Hughes, R. J., Hart, M. M., Personal Finance, McGraw Hill Education
3. Sinha, M, Financial Planning: A Ready Reckoner, Tata McGraw Hill
4. Khan, M.Y., Indian Financial System, McGraw Hill Bhole *L M.: Financial Market Institutions; Tata McGraw-Hill, New Delhi.*

SEMESTER-V

SEMESTER -5 FRAMEWORK				
03 Core Courses	CC-A5, CC-B5, CC-C5	04 Credits each (03 Th. + 01 Tutorial)	12 Credits	
01 Core Course Minor Vocational	CC-M5 (V)	04 Credits	04 Credits	VOC POOL CLICK HERE (Minor Vocational)
Internship[#]		04 Credits	04 Credits	
TOTAL CREDITS			**20 Credits**	

NOTE:

#: 04 Credits of internship earned by the student during summer internship after 2nd or 4th semester, will be taken into account in 5th semester of the student who pursue 3 year UG programme without taking exit option.

Session 2024-25

Part-A Introduction

Subject/Programme	Commerce: M.Com 5 Year Integrated
Semester	**Fifth (5th)**
Name of the course	**COST ACCOUNTING**
Course Code	**24L5.5-COM-501**
Course Type	**Core Course CC-A5**
Level of the Course	300-399
Pre-requisite of the course	NIL
Course learning outcomes	After completing this course, the student will be able to: 1. Illustrate the understanding of theoretical framework of basics of cost accounting and be able to classify the manufacturing cost of products. 2. Apply the knowledge and skills to control material and labor costs. 3. Understand the procedure of allocation, apportionment and absorption of overheads. 4. Integrate the Cost Accounting Techniques in various Industries. 5.*

Mapping

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	W	-	S	W	M	-	W	S	S	M	M
CO2	W	M	S	W	S	-	M	S	S	M	S
CO3	W	W	S	W	S	-	M	S	S	M	S
CO4	M	M	S	S	S	W	S	S	S	M	S

S= Strong, M= Medium, W=Weak, --No Correlation

	Theory	Tutorial	Total
Credits	3	1	4
Internal Assessment Marks	30	-	30
End Term Exam Marks	70	-	70
Exam Date	3 Hours	-	3 Hours

Part-B Contents of the Course

Instructions for the Paper Setter:

1. The examiner will set 9 questions in all covering the course learning outcomes (CLOs). Question No. 1 will be compulsory and comprises of seven parts of 2 marks each. Question Nos. 2 to 9 will carry 14 marks each, having two questions from each unit.
2. Students are required to attempt 5 questions in all, selecting one question from each unit and the compulsory question.

Unit	Topic	Contact Hours
I	**Cost Accounting**: Nature, scope, principles, functions, methods and techniques, advantages and limitations; Installation of costing System; Role of cost accountant; Elements of cost; Cost concepts and classification. **Material Costing**: Material planning and purchasing; Storage and issue of material; Pricing of material issues; Material control: Concept, objectives and techniques; Inventory Levels, Economic Order Quantity, Treatment of material losses.	16

II	**Labour Costing**: Composition and control procedure; Concept and treatment of labour turnover; Idle time; Overtime and fringe benefits; Methods of wage payment: Time and piece rate; Incentive schemes. **Overheads:** Meaning, classification, allocation, apportionment and absorption of overheads; Under and over absorption of overheads. Machine Hour Rate	14
III	Single or Output Costing and Tender Pricing, Reconciliation of Cost and Financial Accounts. Service Costing (Only Transportation Costing)	15
IV	Job Costing, Contract costing; Process costing (Only upto process losses), Uniform Costing and Inter-Firm Comparison.	15
V*		

Suggested Evaluation Methods

Internal Assessment	
Theory	**30 Marks**
Class Participation	05
Seminar/Presentation/Assignment/Quiz/Class Test etc.	10
Mid Term Exam	15

End Term Examination:
70 Marks
Time : 03 Hrs.

Part-C Learning Resources

Recommended Books/E-Resources/LMS:

1. Agarwal, M.L. and Gupta, K.L. Cost Accounting Sahitya Bhawan Publications, Agra
2. Arora, M.N. Cost Accounting – Principles and Practice. Vikas Publishing House, New Delhi.
3. Jain, S.P. and K.L. Narang. Cost Accounting: Principles and Methods. Kalyani Publishers, Jalandhar.
4. Lal, Jawahar. Cost Accounting. Tata McGraw Hill Publishing Co., New Delhi.
5. Maheshwari, S.N. and S.N. Mittal. Cost Accounting: Theory and Problems. Shri Mahabir Book Depot, New Delhi.
6. Mittal, D.K. and Luv Mittal. Cost Accounting. Galgotia Publishing Co., New Delhi.
7. Nigam, B.M. Lall and I.C. Jain. Cost Accounting: Principles and Practice. Prentice Hall of India, New Delhi.
8. Shukla, M.C., T.S. Grewal and M.P. Gupta. Cost Accounting: Text and Problems. S. Chand & Co. Ltd., New Delhi.

*Applicable for courses having practical component.

Session 2024-25

Part-A Introduction

Subject/Programme	Commerce: M.Com 5 Year Integrated
Semester	**Fifth (5th)**
Name of the course	**GST & CUSTOM LAWS**
Course Code	**24L5.5-COM-502**
Course Type	**Core Course, CC-B5**
Level of the Course	300-399
Pre-requisite of the course	NIL
Course learning outcomes	**After completing this course, the student will be able to:** 1. Explain the fundamentals of indirect taxation and the constitutional framework of taxation in India. 2. Analyze the evolution and different sub-structures of GST. 3. Apply GST provisions relating to registration, return filing, E-way Bill, ITC, and RCM procedures. 4. Evaluate customs duties, baggage rules, baggage charges, and customs clearance procedures. 5.*

Mapping

Course Outcomes	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PSO1**	**PSO2**	**PSO3**	**PSO4**	**PSO5**
CO1	M	S	M	M	S	S	M	S	M	M	S
CO2	M	S	M	S	M	S	M	S	M	S	S
CO3	S	M	M	S	M	S	S	S	S	S	S
CO4	M	S	M	S	M	S	M	S	M	M	S

S= Strong, M= Medium, W=Weak, --No Correlation

	Theory	Tutorial	Total
Credits	3	1	4
Internal Assessment Marks	30	-	30
End Term Exam Marks	70	-	70
Exam Date	3 Hours	-	3 Hours

Part-B Contents of the Course

Instructions for the Paper Setter:

1. The examiner will set 9 questions in all covering the course learning outcomes (CLOs). Question No. 1 will be compulsory and comprises of seven parts of 2 marks each. Question No. 2 to 9 will carry 14 marks each, having two questions from each unit.
2. Students are required to attempt 5 questions in all, selecting one question from each unit and the compulsory question.

Unit	Topic	Contact Hours
I	**Introduction:** Constitutional framework of indirect taxes before GST (taxation powers of Union & State Government); Major defects in the structure of indirect taxes prior to GST; Rationale for GST; Structure of GST (SGST, CGST, UTGST & IGST); GST Council; GST Network; State compensation mechanism.	15
II	**Levy and Collection of GST:** Taxable event- “Supply” of goods and services; Place of supply: intra- state, inter-state, import and export; Time of supply; Valuation for GST- valuation rules; Exemption from GST; Small supplies and Composition scheme; Classification of goods and services: Composite and Mixed supplies.	15

	Input Tax Credit: Eligible and ineligible input tax credit; Apportionments of credit and blocked credits; Tax credit in respect of capital goods; Recovery of excess tax credit; Availability of tax credit in special circumstances; Transfer of input credit (Input Service Distribution); job work.	
III	**Procedures and Special provisions under GST:** Registration; Tax Invoice; Credit and debit notes; Returns; Audit in GST; Assessment: Self-assessment; e-way bills; Zero-rated supply; Offences and penalties; Appeals. Payment of taxes; Refund; TCS; Reverse Charge Mechanism;	15
IV	**Customs Law:** Basic concepts; Territorial waters; High seas; Types of custom duties; Valuation; Baggage rules & exemptions; Export & Import Documentations; Import, Export & Warehousing Procedures	15
V*		

Suggested Evaluation Methods

Internal Assessment		End Term Examination:
Theory	**30 Marks**	**70 Marks**
Class Participation	05	**Time: 03 Hrs.**
Seminar/Presentation/Assignment/Quiz/Class Test etc.	10	
Mid Term Exam	15	

Part-C Learning Resources

Recommended Books/E-Resources/LMS:

1. Bansal K.M., 2025. Taxmann Publications, GST & Customs Law, New Delhi
2. Gupta Vineet & Gupta N.K., 2026. Goods and Services Tax with Customs Law, Sultan Chand & Sons, New Delhi.
3. Garg Rakesh & Garg Sandeep, 2025. Historical Rates Reform in GST 2.0, Commercial Law Publishers, New Delhi
4. Ahuja G. & Gupta R., 2025–2026. The Budget Covering Income Tax, GST & Customs with Notifications, Commercial Law Publishers, New Delhi
5. Sharma, S. & Anand, S., 2024–25. GST and Customs Law, VK Global Publications, New Delhi.

*Applicable for courses having practical component.

Session 2024-25

Part-A Introduction

Subject/Programme	Commerce: M.Com 5 Year Integrated
Semester	**Fifth (5th)**
Name of the course	**FINANCIAL MANAGEMENT**
Course Code	**24L5.5-COM-503**
Course Type	**Core Course, CC-C5**
Level of the Course	300-399
Pre-requisite of the course	NIL
Course learning outcomes	**After completing this course, the student will be able to:** **CO1:** Understand the concepts, objectives, functions, and financial planning aspects of financial management. **CO2:** Analyze cost of capital, leverage, and EBIT-EPS relationships for financial decision-making. **CO3:** Evaluate capital structure and dividend theories for maximizing shareholders' wealth. **CO4:** Apply working capital management techniques for efficient management of cash, receivables, inventory, and short-term financing. 5.*

Mapping

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	W	W	S	W	M	-	M	S	S	M	S
CO2	W	M	S	M	S	-	M	S	S	S	S
CO3	W	M	S	M	S	-	S	S	S	S	S
CO4	W	M	S	S	S	W	S	S	S	M	S

S= Strong, M= Medium, W=Weak, --No Correlation

	Theory	Tutorial	Total
Credits	3	1	4
Internal Assessment Marks	30	-	30
End Term Exam Marks	70	-	70
Exam Date	3 Hours	-	**Total : 100 Marks**

Part-B Contents of the Course

Instructions for the Paper Setter:

1. The examiner will set 9 questions in all covering the course learning outcomes (CLOs). Question No. 1 will be compulsory and comprises of seven parts of 2 marks each. Question No. 2 to 9 will carry 14 marks each, having two questions from each unit.
2. Students are required to attempt 5 questions in all, selecting one question from each unit and the compulsory question.

Unit	Topic	Contact Hours
I	Meaning of Financial Management, Traditional and Modern Concept of Financial Management, Basic Principles of Financial Management, Functions, Scope and Objectives of Financial Management. Organisation of Finance Functions. Financial Planning: Over capitalization and under capitalization- Meaning and Causes, impact of over and under capitalization on a firm and their resolutions.	14
II	Cost of Capital; Definition and concepts, Explicit and implicit cost, Dividend approach and CAPM approach, Types of Weights and Measurement of Weighted Average cost of capital, Computation of equilibrium market price of equity shares and debentures when growth rate of dividend and interest rate is not constant.	16

	Concept of Operating, Financial and Combined Leverage. Indifference level of EBIT, ROI-ROE Analysis, EBIT-EPS analysis.	
III	Capital Structure Theories, Taxation and Capital Structure, Planning the capital structure, Factors affecting capital structure, Assessment of Debt Capacity of a firm. Theories of Dividends-Walter Model, Gordon Model, Radical Model, Modigliani and Miller Hypothesis, Factors affecting dividend policy, Stock Dividend and Stock Spilt	15
IV	Working Capital Management, Concept, Need, Determinants, Finance Mix for working capital, Estimating working capital needs, Management of Cash and Marketable Securities, Receivables Management and Inventory Management, Sources of Working capital financing.	15
V*		

Suggested Evaluation Methods

Internal Assessment	
Theory	**30 Marks**
Class Participation	05
Seminar/Presentation/Assignment/Quiz/Class Test etc.	10
Mid Term Exam	15

End Term Examination:
70 Marks

Part-C Learning Resources

Recommended Books/E-Resources/LMS:

1. M.Y.Khan and P.K.Jain ‘Financial Management’ McGraw Hill Education (India) Pvt. Ltd.
2. I.M.Pandey ‘Financial Management’ Vikas Publishing Company New Delhi.
3. Parsana Chandra ‘Financial Management Theory and Practice’
4. N.R. Parasuraman, Financial Management, Cengage Publications Delhi.
5. Van Horse, James C ‘Financial Management and Policy. Prentice Hall.
6. Keown.J. , Financial Management: Principles and Applications, Pearson Education.
7. Tulslan and Tulslan, Financial Management, Vikas Publishing Company New Delhi.
8. Ishwar Sharma, Financial Management,(English & Hindi Medium) Shree Mahavir Publishing Company New Delhi.

*Applicable for courses having practical component.

VOC in Fifth Semester

VOC: Minor Vocational - CC-M5(V): **Total Credits : 04**

The complete POOL of VOC offered by various departments is available at university website**.** Student may choose any one from the pool.

VOC POOL CLICK HERE

The detail of **VOC** offered by the department of commerce in Fifth semester is given below and it is **available for all students including the students of department of commerce**.

Nomenclature of Course (VOC)	Course Code
Income Tax Return Filing	**24L5.5-VOC-COM-501**

Session 2024-2025

Part-A Introduction

Subject	**Commerce**
Semester	**Fifth- V**
Name of the Course	**Income Tax Return Filing**
Course Code	**24L5.5-VOC-COM-501**
Course Type	**Vocational Course (VOC)**
Level of the course (As per Annexure-I)	
Pre-requisite for the course (if any)	
Course Learning Outcomes (CLO)	After completing this course, the student will be able to: 1. Understand the basic process of computing taxable income and tax liability, and know about various types of income tax return forms. 2. Know the difference between e-filing and regular filing of Income tax returns and understand the circumstances when e-filling is mandatory. 3. Understand the concept of advance payment of tax and tax deduction at source. 4. Understand different types of returns and the procedure of e-filing of return. 5.* Practical knowledge about income tax return filing

	Theory	**Practical**	**Total**
Credits	2	2	4
Internal Assessment Marks	15	15	30 Marks
End Term Exam Marks	35	35	70 Marks
Exam Time	3 Hrs.		Total: 100 Marks

Part-B Contents of the Course

Instructions for Paper Setters

The question paper of theory exam (Max. Marks 35) shall be divided in two sections. **Section A** shall comprise 07 short answer type questions (01 Mark each) from whole of the syllabus which shall be compulsory. **Section B** shall comprise 8 questions (2 questions each from unit 1 to 4). The students will be required to attempt four questions selecting one question from each unit. All questions will carry equal (07) marks.

Unit	**Topics**	**Contact Hours**
I	Introduction to Income Tax, Brief introduction to income under the heads "Salaries; House Property, Capital Gains and Other Sources"	8
II	Clubbing of income and set-off and carry forward of Losses; Deductions, Rebates and Relief under Income Tax Act, Computation of taxable income and tax liability under Old and New Tax Regimes.	8
III	Introduction to E-Filing of Income Tax Returns, introduction to recent IT Forms like ITR 01(SAHAJ), ITR 02, ITR 03, ITR 04, ITR 4S (SUGAM), ITR 05 and ITR 06. Due dates of submission of return; E-Verification of ITR, Late filing fees under section 234F, Registration of PAN.	7
IV	Advance payment of tax; TDS: Basic concepts, Form 16, B, C, D, E	7

V* Practicum	**For Practical Examination:** Practical Exposure to Income Tax: Practical Exposure to Income Tax Portal: www.incometaxindiaefiling.gov.in portal; Preparation and filing of e-return; Payment of Tax online; Generate Challans online; Viewing Tax Credit through 26AS; Reconcile Form 26AS with Form 16.	60

Suggested Evaluation Methods

		Internal Assessment	**End Term Exam**
	Theory		
	Class Participation	05	**Theory** **35 Marks** **Time: 03 Hrs.**
	Seminar/Presentation/Assignment/Quiz/Class Test etc.	05	
	Mid Term Exam	05	
		15 Marks	
	Practicum		
	Class Participation	05	**Practical** **35 Marks**
	Seminar/Demonstration/Viva Voce/Lab Records etc.	10	
		15 Marks	

Part-C Learning Resources

Recommended Books/E-Resources/LMS:

1. Jagdish Gupta, Mukta Jain, and Rakesh Jain Gaur and Narang, Income Tax, VK Global Publications, Faridabad.
2. Gaur and Narang, Income Tax Law & Practice, Kalyani Publishers, Jalandhar.
3. Girish Ahuja and Ravi Gupta, Systematic Approach, C.C.H. India Publications, New Delhi.
4. Mehrotra H.C., Income Tax Law & Account, Sahitya Bhawan Publications, Agra.
5. Prasad, Bhagwati, Income Tax Law & Practice, Wishwan Prakashan, Bhopal.
6. Singhania V.K., Student's Guide to Income Tax, Taxmann Publications Pvt. Ltd., New Delhi.
7. Enge, E., Spencer, S., & Fishkin, R. (2015). The Art of SEO. O'Reilly Media.
8. Grappone, J., & Couzin, G. (2011). Search Engine Optimization (SEO): An Hour a Day. Sybex.
9. Clifton, B. (2012). Advanced Web Metrics with Google Analytics. Wiley.
10. Kaushik, A. (2010). Web Analytics 2.0: The Art of Online Accountability and Science of Customer Centricity. Sybex.

* Applicable for courses having practical component.

SEMESTER-VI

SEMESTER -6 FRAMEWORK				
03 Core Courses	CC-A6, CC-B6, CC-C6	04 Credits each (03 Th. + 01 Tut.)	12 Credits	
01 Minor Course	CC-M6	04 Credits	04 Credits	Select any one course from pool of Minor offered by the Department of Commerce
01 Core Course Minor Vocational	CC-M7 (V)	04 Credits	04 Credits	VOC POOL CLICK HERE (Minor Vocational)
TOTAL CREDITS			**20 Credits**	
NOTE: The student who exit after 6 semester successfully, will be awarded with the degree of Bachelor of Commerce.				

Session 2024-25

Part-A Introduction

Subject/Programme	Commerce: M.Com 5 Year Integrated
Semester	**Sixth (6th)**
Name of the course	**MANAGEMENT ACCOUNTING**
Course Code	**24L5.5-COM-601**
Course Type	**Core Course, CC-A6**
Level of the Course	300-399
Pre-requisite of the course	NIL
Course learning outcomes	**After completing this course, the student will be able to:** **CO1:** Understand the concepts, tools, and techniques of management accounting and financial statement analysis. **CO2:** Apply ratio analysis, cash flow statements, and capital budgeting techniques for managerial decision-making. **CO3:** Analyze budgeting, budgetary control, standard costing, and variance analysis for performance evaluation. **CO4:** Evaluate marginal costing and cost-volume-profit techniques for short-term business decisions. 5.*

Mapping

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PSO2	PSO3	PSO4	PSO5
CO1	W	W	S	W	M	–	S	S	M	S
CO2	W	M	S	M	S	–	S	S	S	S
CO3	W	M	S	W	S	–	S	S	M	S
CO4	W	M	S	M	S	–	S	S	M	S

S= Strong, M= Medium, W=Weak, --No Correlation

	Theory	Tutorial	Total
Credits	3	1	4
Internal Assessment Marks	30	-	30
End Term Exam Marks	70	-	70
Exam Date	3 Hours	-	**Total: 100 Marks**

Part-B Contents of the Course

Instructions for the Paper Setter:

1. The examiner will set 9 questions in all covering the course learning outcomes (CLOs). Question No. 1 will be compulsory and comprises of seven parts of 2 marks each. Question No. 2 to 9 will carry 14 marks each, having two questions from each unit.
2. Students are required to attempt 5 questions in all, selecting one question from each unit and the compulsory question.

Unit	Topic	Contact Hours
I	**Management Accounting**: Concept, nature, scope, functions, techniques and Limitations. Comparison among Financial Accounting, Cost Accounting and Management Accounting. **Analysis of Financial Statements:** Concept, objectives, types of financial statements analysis; **Ratio Analysis:** Meaning, Objectives, Limitations. Computation of various	15

	types of ratios and Preparing financial statements with the help of ratios.	
II	**Cash Flow Statements:** Need, objectives and methods of preparation; **Capital Budgeting:** Meaning, nature, need, importance, the appraisal methods and capital rationing.	15
III	**Concept of Budgeting and Budgetary Control**: Objectives and limitations; Types of Budgets - Functional Budget, Fixed Vs. Flexible Budget, Master Budget. **Standard Costing**: Concept of standard cost and standard costing, advantages, limitations and applications; Analysis of Variance-Material and Labour Cost Variances.	15
IV	**Marginal Costing**: Meaning, nature, advantages, Marginal Costing Vs. Absorption Costing. Cost Volume Profit Analysis, Break Even Point, Margin of Safety, Profit Volume Ratio. Break Even Charts and its types. **Elementary concept of decision making**: Make of Buy decision, Exploring new markets, Change in Sales mix and Key Factory problem.	15
V*		

Suggested Evaluation Methods

Internal Assessment		**End Term Examination:** **70 Marks** **Time : 3 Hrs**
Theory	**30 Marks**	
Class Participation	05	
Seminar/Presentation/Assignment/Quiz/Class Test etc.	10	
Mid Term Exam	15	

Part-C Learning Resources

Recommended Books/E-Resources/LMS:

1. Agarwal, M.L and Gupta K.L. Management Accounting, Sahitya Bhawan.
2. Arora, M.N. *Management Accounting.* Vikas Publishing House, New Delhi.
3. Brigham, E.F. and Houston, J. F., Fundamentals of Financial Management, Cengage, New Delhi.
4. Charles T. Horngren, Gary L. Sundem, Dave Burgstahler, Jeff O. Schatzberg.
5. Garrison H., Ray and Eric W. Noreen. *Managerial Accounting*. McGraw Hill.
6. Goel, Rajiv, *Management Accounting*. International Book House, H.V.
7. Khan, M.Y. and Jain, P.K. *Management Accounting*. McGraw Hill Education
8. Maheshwari, S.N. and S.N. Mittal. *Management Accounting*. Shree Mahavir.
9. *Management Accounting*. Dorling Kindersley (India) Pvt. Ltd.
10. Singh, S. K. and Gupta Lovleen. *Management Accounting – Theory and Practice*.
11. Singh, Surender. *Management Accounting*, Scholar Tech Press, New Delhi.
12. Ishwar Sharma, Accounting for Managers, Shree Mahavir Publishing Company, Daryagang, Delhi

*Applicable for courses having practical component.

Session 2024-25

Part-A Introduction

Subject/Programme	Commerce: M.Com 5 Year Integrated
Semester	**Sixth (6th)**
Name of the course	**CORPORATE GOVERNANCE**
Course Code	**24L5.5-COM-602**
Course Type	**Core Course, CC-B6**
Level of the Course	300-399
Pre-requisite of the course	NIL
Course learning outcomes	**After completing this course, the student will be able to:** **CO1:** Understand the concepts, theories, principles, and evolution of corporate governance. **CO2:** Examine national and international corporate governance codes, reports, and regulatory frameworks. **CO3:** Analyze the role of boards, directors, and committees in ensuring effective corporate governance. **CO4:** Evaluate corporate governance reporting, governance ratings, e-governance, and emerging governance practices. 5.*

Mapping

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PSO2	PSO3	PSO4	PSO5
CO1	M	M	M	S	M	S	S	M	M	S
CO2	W	M	S	S	S	M	S	S	S	S
CO3	M	S	S	M	S	M	S	M	M	S
CO4	M	M	M	S	S	S	S	M	M	S

S= Strong, M= Medium, W=Weak, --No Correlation

	Theory	Tutorial	Total
Credits	3	1	4
Internal Assessment Marks	30	-	30
End Term Exam Marks	70	-	70
Exam Date	3 Hours	-	**Total 100 Marks**

Part-B Contents of the Course

Instructions for the Paper Setter:

1. The examiner will set 9 questions in all covering the course learning outcomes (CLOs). Question No. 1 will be compulsory and comprises of seven parts of 2 marks each. Question No. 2 to 9 will carry 14 marks each, having two questions from each unit.
2. Students are required to attempt 5 questions in all, selecting one question from each unit and the compulsory question.

Unit	Topic	Contact Hours
I	Conceptual Framework of Corporate Governance: Introduction and History, Managing Vs Governing, Ownership and Governance: Ownership related issues in India, Whistle-blowing and Governance, Theories of Corporate Governance. Good Corporate Citizen	14
II	Codes and Reports on Corporate Governance: Cadbury Report(U.K.);OECD Principles of Corporate Governance; International Corporate Governance Framework; Sarbanes-Oxley Act 2002;Reports of K.M. Birla Committee, Narayana Murthy Committee and Kotak Committee, SEBI's Guidelines and	16

	Clause 49 for Corporate Governance.	
III	Board and Governance: Corporate Board: Types and Powers, Board Diversity, Different Roles of Directors: Executive Directors, Non Executive Directors, Non Executive Independent Directors, MD or CEO; Improving Governance through Committees: Audit, Remuneration, Nomination, Shareholders Grievance Committees etc.	16
IV	Corporate Governance Reporting, Governance Practices for Twenty First Century; Conformance Vs Performance; Corporate Governance Ratings: Merits and Limitations; e-Governance and Good Governance.	14
V*		

Suggested Evaluation Methods

Internal Assessment		**End Term Examination:** **70 Marks** **Time : 03 Hrs.**
Theory	**30 Marks**	
Class Participation	05	
Seminar/Presentation/Assignment/Quiz/Class Test etc.	10	
Mid Term Exam	15	

Part-C Learning Resources

Recommended Books/E-Resources/LMS:

1. Satheesh Kumar, T.N. *"*Corporate Governance*"*, Oxford University Press, New Delhi
2. Mallin, Christine A. "Corporate Governance" (Indian Edition), Oxford University Press, New Delhi
3. Tricker, Bob "Corporate Governance: Principles, Policies and Practices", Oxford University Press, New Delhi
4. Martin, David "Corporate Governance: Practical Guidance on Accountability Requirements", Viva Books Pvt. Ltd. New Delhi
5. Tej Singh, Corporate Governance, Shree Mahaveer Publishing Company, Delhi
6. Tej Singh, Ishwar Sharma, निगमीय प्रशासन, Shree Mahaveer Publishing Company.

*Applicable for courses having practical component.

Session 2024-25

Part-A Introduction

Subject/Programme	Commerce: M.Com 5 Year Integrated
Semester	**Sixth (6th)**
Name of the course	**BUSINESS STATISTICS**
Course Code	**24L5.5-COM-603**
Course Type	**Core Course, CC-C6**
Level of the Course	300-399
Pre-requisite of the course	NIL
Course learning outcomes	**After completing this course, the student will be able to:** **CO1:** Understand statistical concepts and techniques for collection, presentation, and analysis of business data. **CO2:** Apply measures of central tendency, dispersion, correlation, and regression in business decision-making. **CO3:** Analyze time series and index numbers for studying business and economic trends. **CO4:** Evaluate probability models and probability distributions for solving business problems under uncertainty. 5.*

Mapping

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	W	W	S	W	M	–	W	S	S	M	M
CO2	W	M	S	M	S	–	M	S	S	S	M
CO3	W	M	S	S	S	–	M	S	S	M	S
CO4	W	M	S	M	S	–	M	S	S	S	M

S= Strong, M= Medium, W=Weak, --No Correlation

	Theory	Tutorial	Total
Credits	3	1	4
Internal Assessment Marks	30	-	30
End Term Exam Marks	70	-	70
Exam Date	3 Hours	-	**Total : 100 Marks**

Part-B Contents of the Course

Instructions for the Paper Setter:

1. The examiner will set 9 questions in all covering the course learning outcomes (CLOs). Question No. 1 will be compulsory and comprises of seven parts of 2 marks each. Question No. 2 to 9 will carry 14 marks each, having two questions from each unit.
2. Students are required to attempt 5 questions in all, selecting one question from each unit and the compulsory question.

Unit	Topic	Contact Hours
I	Statistics: Meaning, Definition, Needs & Objectives Collection of data – types, methods, classification and tabulation of data, graphic and diagrammatic presentation. Measurement of Central Tendency-Arithmetic, Geometric and Harmonic Mean, Median and Mode. Variation –Range, Quartile Deviation, Standard Deviation and Variance.	15
II	Correlation Analysis – meaning, significance, types and methods, probable error, co-efficient of determination; Regression analysis – Meaning, equations, lines. Standard error of estimate. Difference between correlation and regression.	15

III	Time series - components, models, trend analysis including second degree parabola and exponential formula measurement of seasonal cyclical and irregular variations, shifting the trend origin. Index Numbers-Methods of constructing, Test of adequacy, base shifting and splicing, consumer price index.	15
IV	Probability Theory; Concept of probability; Different approaches to probability; conditional probability; application of Addition and Multiplication Laws; Baye's Theorem and Mathematical expectation. Probability distribution- Binomial distribution, Poisson distribution and Normal distribution.	15
V*		

Suggested Evaluation Methods

Internal Assessment		**End Term Examination: 70 Marks**
Theory	**30 Marks**	
Class Participation	05	
Seminar/Presentation/Assignment/Quiz/Class Test etc.	10	
Mid Term Exam	15	

Part-C Learning Resources

Recommended Books/E-Resources/LMS:

1.Gupta, S.P. Statistical Methods, Sultan Chand, Delhi
3. Hooda, R.P: Statistics for Business and Economics, Macmillan India Ltd. New Delhi.
4. Heinz, Kohler: Statistics for Business & Economics, Harper Collins.
5. Lawrence B.Morse: Statistics for Business & Economics, Harper Collins.
6. Levin, Richard I and David S Rubin: Statistics for Management, Prentice Hall of India, Delhi.
7. Ishwar Sharma, Statistical Analysis for Business (English and Hindi Medium), Shree Mahavir Publications, Delhi

*Applicable for courses having practical component.

MINOR COURSES : 6th Sem

POOL OF MINOR COURSES IN 6th SEMESTER (VI)

(Select any one from the list)

Nomenclature of Course	Course Code
Investment Analysis	24L5.5-COM-604
Banking and Insurance	24L5.5-COM-605
Financial Market Operations	24L5.5-COM-606
Industrial Laws	24L5.5-COM-607

Session 2024-25

Part-A Introduction

Subject/Programme	Commerce: M.Com 5 Year Integrated
Semester	**Sixth (6th)**
Name of the course	**INVESTMENT ANALYSIS**
Course Code	24L5.5-COM-604
Course Type	Core Course Minor, CC-M6
Level of the Course	300-399
Pre-requisite of the course	NIL
Course learning outcomes	**After completing this course, the student will be able to:** **CO1:** Understand investment concepts, investment avenues, and risk-return analysis for investment decision-making. **CO2:** Examine the functioning of stock exchanges, securities trading, listing procedures, and market indices. **CO3:** Apply fundamental and technical analysis techniques for valuation and investment decisions. **CO4:** Evaluate financial derivatives and mutual funds as investment and portfolio management tools. 5.*

Mapping

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PSO2	PSO3	PSO4	PSO5
CO1	W	W	S	M	M	–	S	S	M	S
CO2	W	M	S	S	M	–	S	S	M	S
CO3	W	M	S	M	S	–	S	S	S	S
CO4	W	M	S	S	S	–	S	S	S	S

S= Strong, M= Medium, W=Weak, --No Correlation

	Theory	Tutorial	Total
Credits	3	1	4
Internal Assessment Marks	30	-	30
End Term Exam Marks	70	-	70
Exam Date	3 Hours	-	**Total: 100 Marks**

Part-B Contents of the Course

Instructions for the Paper Setter:

1. The examiner will set 9 questions in all covering the course learning outcomes (CLOs). Question No. 1 will be compulsory and comprises of seven parts of 2 marks each. Question No. 2 to 9 will carry 14 marks each, having two questions from each unit.
2. Students are required to attempt 5 questions in all, selecting one question from each unit and the compulsory question.

Unit	Topic	Contact Hours
I	Investment: Meaning and process. Investment vs. Speculation, Investment vs. Gambling. Investment avenues. Risk Return Analysis: Types and Measurement	15
II	Stock Exchanges in India: Dematerialization of shares, Trading mechanism and Indices of Bombay Stock Exchange and National Stock Exchange. Listing of Securities and its process.	15
III	Fundamental Analysis: Economy, Industry and Company Analysis; Estimation of Intrinsic Value. Technical Analysis: Dow theory, Charting techniques, Technical v/s	15

	Fundamental analysis. Overview of Efficient Market Theory or Hypothesis.	
IV	Financial Derivatives: Forward, Futures and Option Contracts: Meaning and Types and Payoff. (Only Elementary Introduction). Mutual funds Meaning, Advantages of Mutual Funds, types of Mutual Funds - Index Fund, Actively Managed Funds, Multi-cap and Flexi-cap Funds, Thematic Fund, Debt Fund, Hybrid Funds, Exchange Traded Funds (ETFs), Fund of Funds, NAV Calculation,. Expense Ratio, Exit Load. SEBI Regulations.	15
V*		

<table>
<tr><th colspan="3">Suggested Evaluation Methods</th></tr>
<tr><th colspan="2">Internal Assessment</th><th rowspan="5">End Term Examination:
70 Marks
Time: 03 Hrs.</th></tr>
<tr><th>Theory</th><th>30 Marks</th></tr>
<tr><td>Class Participation</td><td>05</td></tr>
<tr><td>Seminar/Presentation/Assignment/Quiz/Class Test etc.</td><td>10</td></tr>
<tr><td>Mid Term Exam</td><td>15</td></tr>
</table>

Part-C Learning Resources

Recommended Books/E-Resources/LMS:

1. Investment Analysis and Portfolio Management — Prasanna Chandra; McGraw Hill Education.
2. Security Analysis and Portfolio Management — Donald E. Fischer & Ronald J. Jordan; Pearson Education.
3. Investment Management — V. K. Bhalla; S. Chand Publishing.
4. Financial Markets and Institutions — S. Gurusamy; McGraw Hill Education.
5. Technical Analysis of the Financial Markets — John J. Murphy; Penguin Random House / New York Institute of Finance.
6. Fundamentals of Investments — Geoffrey A. Hirt& Stanley B. Block; McGraw Hill Education.
7. Indian Financial System — M. Y. Khan; McGraw Hill Education.

*Applicable for courses having practical component.

Session 2024-25	
Part-A Introduction	
Subject/Programme	Commerce: M.Com 5 Year Integrated
Semester	**Sixth (6th)**
Name of the course	**BANKING AND INSURANCE**
Course Code	**24L5.5-COM-605**
Course Type	**Core Course Minor, CC-M6**
Level of the Course	300-399
Pre-requisite of the course	NIL
Course learning outcomes	**After completing this course, the student will be able to:** **CO1:** Understand the structure, functions, reforms, and regulatory framework of the banking system in India. **CO2:** Analyze credit creation, monetary policy, development banking, and specialized financial institutions. **CO3:** Examine the principles, policies, and practices of life and general insurance. **CO4:** Evaluate risk management, agricultural insurance, motor insurance, and the regulatory role of IRDA in the insurance sector.
	5.*

Mapping

Course Outcomes	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PSO2**	**PSO3**	**PSO4**	**PSO5**
CO1	W	W	S	M	M	–	S	S	M	S
CO2	W	M	S	S	S	–	S	S	S	S
CO3	W	M	S	M	M	S	S	S	M	S
CO4	W	M	S	M	S	S	S	S	M	S

S= Strong, M= Medium, W=Weak, -No Correlation

	Theory	Tutorial	Total
Credits	3	1	4
Internal Assessment Marks	30	-	30
End Term Exam Marks	70	-	70
Exam Date	3 Hours	-	**Total 100 Marks**

Part-B Contents of the Course

Instructions for the Paper Setter:

1. The examiner will set 9 questions in all covering the course learning outcomes (CLOs). Question No. 1 will be compulsory and comprises of seven parts of 2 marks each. Question No. 2 to 9 will carry 14 marks each, having two questions from each unit.
2. Students are required to attempt 5 questions in all, selecting one question from each unit and the compulsory question.

Unit	**Topic**	**Contact Hours**
I	Definition of Bank, Commercial Banks-importance, functions and problems of Non-performing Assets, structure of Commercial Banking system in India. Credit Creation: Process of Credit Creation and its Limitations. Banking Sector Reforms and Latest Developments.	14
II	Regional Rural Banks, Cooperative Banking in India. Export-Import (EXIM) Bank of India and its functions. Reserve bank of India: Functions, regulation and control of credit, Monetary policy (Latest). Determination and Regulation of Interest Rates in India.	16

	Development Banks: Concept, objectives, and functions of development banks;	
III	Origin and development of insurance sector: Insurance- Meaning; Importance; Nature, Main principles of Insurance - Principles of Cooperation, at most good faith, Proximate cause, Insurable interest, Indemnity, Subrogation, Warranty. Life Insurance: - Main Elements, Importance, Popular life Insurance Policies and plans, Term Insurance Plans Vs. Endowment Plans. Annuities, Premium determination under life Insurance.	15
IV	Agriculture Insurance: History, Meaning, Main problems, Policies and latest developments. General Insurance, Marine Insurance- Main Elements, Marine Losses, Types of Marine Insurance policies. Fire Insurance- Elements, Premium Determination, Types of Policies. Important Provisions of Moter Insurance, Risk management in Insurance Sector, Role of IRDA in Insurance Sector.	15
V*		

Suggested Evaluation Methods

Internal Assessment		End Term Examination: 70 Marks Time : 03 Hrs
Theory	**30 Marks**	
Class Participation	05	
Seminar/Presentation/Assignment/Quiz/Class Test etc.	10	
Mid Term Exam	15	

Part-C Learning Resources

Recommended Books/E-Resources/LMS:

1. M.L.Tannan, revised by C.R. Datta & S.K. Kataria : Banking Law and Practice, Wadhwa & Company, Nagpur
2.. R.K. Gupta : BANKING Law and Practice in 3 Vols.Modern Law Publications.
3. Shekhar, K.C. and Shekhar, Lekshmy , Banking Theories and practices , Vikas Publication
4. J.M. Holden : The Law and Practice of Banking, Universal Law Publishing.
5. Black, Kenneth jr. & Skipper, Harold D. jr., Life and Health Insurance, Pearson Education, Delhi
6. Rejda, George E, Principles of Risk Management and Insurance, Pearson Education, Delhi
7. Financial Intermediation, Indian Institute of Banking and Finance
8. Trieschmann, Risk Management & Insurance, Thomson Learning

*Applicable for courses having practical component.

Session 2024-25

Part-A Introduction

Subject/Programme	Commerce: M.Com 5 Year Integrated
Semester	**Sixth (6th)**
Name of the course	**FINANCIAL MARKET OPERATIONS**
Course Code	**24L5.5-COM-606**
Course Type	Core Course Minor CC-M6
Level of the Course	300-399
Pre-requisite of the course	NIL
Course learning outcomes	**After completing this course, the student will be able to:** **CO1:** Understand the structure, instruments, and functioning of money and capital markets in India. **CO2:** Examine stock exchanges, trading mechanisms, depository systems, and market intermediaries. **CO3:** Analyze the role of SEBI, investor protection measures, credit rating agencies, and merchant banking services. **CO4:** Evaluate risk management practices, financial institutions, mutual funds, and emerging trends in financial markets. 5.*

Mapping

Course Outcomes	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PSO1**	**PSO2**	**PSO3**	**PSO4**	**PSO5**
CO1	W	W	S	M	M	–	M	S	S	M	S
CO2	W	M	S	S	M	–	M	S	S	M	S
CO3	W	M	S	S	S	W	M	S	S	S	S
CO4	W	M	S	S	S	M	M	S	S	S	S

S= Strong, M= Medium, W=Weak, -No Correlation

	Theory	Tutorial	Total
Credits	3	1	4
Internal Assessment Marks	30	-	30
End Term Exam Marks	70	-	70
Exam Date	3 Hours	-	**Total : 100 Marks**

Part-B Contents of the Course

Instructions for the Paper Setter:

1. The examiner will set 9 questions in all covering the course learning outcomes (CLOs). Question No. 1 will be compulsory and comprises of seven parts of 2 marks each. Question No. 2 to 9 will carry 14 marks each, having two questions from each unit.
2. Students are required to attempt 5 questions in all, selecting one question from each unit and the compulsory question.

Unit	**Topic**	**Contact Hours**
I	**Brief Overview of Indian financial system** - Financial markets: Money Market vs. Capital Market. Money Market: Indian Money Markets: Composition and Structure; Operations and Participants; Acceptance Market, Discount Market, Call money market, Commercial Bills Market, Treasury Bill Market; Money Market Instruments; Recent trends in Indian Money Market. **Capital Market:** Primary Market and Secondary Market: Concept, Evolution, Functions and Role, Type and Procedure of Issues in New Issue Market;	15

II	**Stock Exchanges:** Trading and Settlement, Listing of Securities in Stock Exchange. Functionaries on stock exchanges: Brokers, Sub brokers, Market makers, Jobbers, Portfolio Consultants, Institutional Investors, Depository System. NSE& BSE. **SEBI:** Role, Powers, Objectives, Scope & Functions. Investors Protection: Grievances concerning stock exchange and dealings and their removal; grievance cell in stock exchange SEBI: Company law Board: Press remedy through courts.	15
III	**Credit Rating:** Concept, Functions of Credit Rating, Benefits, Rating Process, Types of Rating, Credit Rating Agencies in India. Merchant Banking – Functions and Roles, Merchant Banking Vs. Commercial Banking. **Merchant Banking**: Functions &Types, Role of Merchant Bankers and Underwriters, Demat Account and Depository System	15
IV	Risk Management in Financial Markets, Recent Trends in Financial Markets: Digital Trading and Financial Technology (FinTech), Development Financial Institutions: IDBI, IFCI, ICICI, NABARD & SIDBI. **Mutual Funds:** Types, Benefits, Risk Associated with Mutual Funds, General Guidelines for selection of Funds, Reasons for slow growth.	15
V*		

Suggested Evaluation Methods

<table>
<tr><td rowspan="6"></td><td colspan="2">Internal Assessment</td><td rowspan="6">End Term Examination:
70 Marks
Time: 03 Hrs.</td></tr>
<tr><td>Theory</td><td>30 Marks</td></tr>
<tr><td>Class Participation</td><td>05</td></tr>
<tr><td>Seminar/Presentation/Assignment/Quiz/Class Test etc.</td><td>10</td></tr>
<tr><td>Mid Term Exam</td><td>15</td></tr>
</table>

Part-C Learning Resources

Recommended Books/E-Resources/LMS:

1. Bhole, L. M. & Mahakud, J., 2023. Financial Institutions and Markets, McGraw-Hill Education, New Delhi
2. Prasanna Chandra, 2024. Security Analysis and Portfolio Management, McGraw-Hill Education, New Delhi.
3. V. K. Bhalla 2023. Investment Analysis and Portfolio Management, S. Chand Publishing, New Delhi.
4. Desai V., 2023. Financial Markets, Institutions and Financial Services, Himalaya Publishing House, Mumbai.
5. Dr. Gurusamy S. 2022. Merchant Banking and Financial Services, McGraw Hill Education, New Delhi.

*Applicable for courses having practical component.

Session 2024-25

Part-A Introduction

Subject/Programme	Commerce: M.Com 5 Year Integrated
Semester	**Sixth (6th)**
Name of the course	**INDUSTRIAL LAWS**
Course Code	**24L5.5-COM-607**
Course Type	**Core Course Minor, CC-M6**
Level of the Course	300-399
Pre-requisite of the course	NIL
Course learning outcomes	**After completing this course, the student will be able to:** 1. Understand the evolution, purpose, and implementation of labour laws in India. 2. Evaluate regulatory frameworks in ensuring industrial harmony and worker protection. 3. Analyze the role of wage and social security measures in promoting worker welfare. 4. Assess legal safeguards for protecting vulnerable groups and ensuring workplace dignity. 5.*

Mapping

Course Outcomes	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PSO2**	**PSO3**	**PSO4**	**PSO5**
CO1	S	S	S	S	S	M	M	M	M	S
CO2	S	M	S	S	S	S	S	M	S	M
CO3	S	S	S	S	M	S	S	S	S	S
CO4	S	S	S	S	M	S	S	M	M	M

S= Strong, M= Medium, W=Weak, -No Correlation

	Theory	Tutorial	Total
Credits	3	1	4
Internal Assessment Marks	30	-	30
End Term Exam Marks	70	-	70
Exam Date	3 Hours	-	**Total : 100 Marks**

Part-B Contents of the Course

Instructions for the Paper Setter:

1. The examiner will set 9 questions in all covering the course learning outcomes (CLOs). Question No. 1 will be compulsory and comprises of seven parts of 2 marks each. Question No. 2 to 9 will carry 14 marks each, having two questions from each unit.
2. Students are required to attempt 5 questions in all, selecting one question from each unit and the compulsory question.

Unit	**Topic**	**Contact Hours**
I	**Introduction:** Labour Legislations: Nature, Objectives, Need, Classification/Types of Labour Legislation; Principles of Modern Labour Legislation; Factors Influencing Labour Legislations; Indian Constitution and Labour Legislation. **Jurisprudence:** Meaning and scope of Industrial Jurisprudence, Principles of Industrial Adjudication, Challenges and problems in Labour Laws, Approaches to Labour Laws enforcement in India.	14
II	**The Regulative & Protective Labour Legislations:** The Trade Unions Act, 1926; The Industrial Disputes Act, 1947, The Industrial Employment (Standing Orders) Act, 1946, The Factories Act, 1948.	16

	Wage-Related Labour Legislations: The Payment of Wages Act, 1936, The Minimum Wages Act, 1948, The Payment of Bonus Act, 1965, The Equal Remuneration Act, 1976 and the Code on Wages Act, 2019.	
III	**Social Security Labour Legislations:** The Workmen's Compensation Act, 1923, The Employees' State Insurance Act, 1948, The Employees PF and Miscellaneous Provisions Act, 1952, The Maternity Benefit Act, 1961, The Payment of Gratuity Act, 1972.	15
IV	**Laws Relating to Protection of Child Labour, Contract Labour and Women at Workplace:** Major Legal Provisions of The Contract Labour (Regulation and Abolition) Act, 1970 & The Child Labour (Prohibition and Regulation) Act, 1986. Sexual Harassment at Workplace: Meaning and definition, Legal Analysis, Judicial View, International Norms, National Norms, Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.	15
V*		

Suggested Evaluation Methods

Internal Assessment		End Term Examination: 70 Marks Time : 03 Hrs
Theory	**30 Marks**	
Class Participation	05	
Seminar/Presentation/Assignment/Quiz/Class Test etc.	10	
Mid Term Exam	15	

Part-C Learning Resources

Recommended Books/E-Resources/LMS:

1. Malik, K.L., Industrial Laws and Labour Laws, Eastern Book Company, Lucknow.
2. Kumar, H.L., Digest of Labour Cases, Universal Law Publishing Co P Ltd, New Delhi
3. Srivastava, S.C., Industrial Relations &Labour Laws, Vikas Publishing House (P) Ltd.
4. Sharma, J.P., Simplified Approach to Labour Laws, Bharat Law House (P) Ltd., New Delhi.
5. Kuchhal, M. C. Business & Industrial Laws. Vikas Publishing House Pvt. Ltd.

*Applicable for courses having practical component.

VOC in Sixth Semester

VOC: Minor Vocational - CC-M7(V): **Total Credits : 04**

The complete POOL of VOC offered by various departments is available at university website**.** Student may choose any one from the pool**.**

VOC POOL CLICK HERE

The detail of **VOC** offered by the department of commerce in **Sixth** semester is given below and it is **available for all students including the students of department of commerce**.

Nomenclature of Course (VOC)	Course Code
Digital Marketing	**24L5.5-VOC-COM-601**

Vocational Course 6th Semester Commerce

Session 2024-2025			
Part-A Introduction			
Subject	**Commerce**		
Semester	**Sixth –VI**		
Name of the Course	**DIGITAL MARKETING**		
Course Code	**24L5.5-VOC-COM-601**		
Course Type	**VOCATIONAL : VOC**		
Level of the course (As per Annexure-I)	300-399		
Pre-requisite for the course (if any)	Nil		
Course Learning Outcomes (CLO)	After completing this course, the student will be able to: 1. Understand the basic concept of digital marketing and the road map for successful digital marketing strategies. 2. Know the concept and usage of search engine optimization. 3. Use social media as a tool for marketing communication. 4. Analyze the effectiveness of digital marketing using various metric tools.		
	5.* Practically understand the tools used in digital marketing		
	Theory	**Practical**	**Total**
Credits	2	2	4
Internal Assessment Marks	15	15	30
End Term Exam Marks	35	35	70
Exam Time	3 Hrs.	-	Total 100 Marks

Part-B Contents of the Course

Instructions for Paper Setters

1. The examiner will set 9 questions in all covering the course learning outcomes (CLOs). Question No. 1 will be compulsory and comprises of Seven parts of 1 marks each. Question No. 2 to 9 will carry 7 marks each, having two questions from each unit.
2. Students are required to attempt 5 questions in all, selecting one question from each unit and the compulsory question.

Unit	**Topics**	**Contact Hours**
I	Digital Marketing: Concept, significance, digital marketing vs. traditional marketing; Digital Marketing Strategy: synchronization of digital marketing with traditional marketing objectives; Digital marketing channels: Search engine, social media, email marketing, content marketing, affiliate marketing; Digital marketing strategy: Goal setting, identifying target audience, competitive analysis; Key Performance Indicators; concept; Metrics- ROI, CTR, conversion rate; Trends in digital marketing; Voice search; AI and Machine Learning; Personalized customer experience.	8

II	Search Engine Optimization (SEO); Concept, working; On Page SEO; Keyword search, meta tags and description, content optimization, URI, structure: Off page SEO: Link building strategies, social bookmarking, Influencer outreach; Content marketing: Developing content strategy; Type of content: Blogs, videos, 11infographics: Content creation and distribution, measuring content performance.	8
III	Social Media Marketing: Concept, importance; Interface of social media marketing platforms: Facebook/Instagram/LinkedIn/YouTube/X (any two); Building social media strategy: Content planning and scheduling, audience engagement; Social Media Analytics: Tools for monitoring analytics; Interpreting social media analytics: Paid advertising: PPC, Google Ads and Search engine marketing; Social media advertising ; Display advertising; Campaign management: Ad creation and targeting, measuring and optimizing ad performance.	7
IV	Email Marketing: Creating email campaign, building email list, segmenting and personalization, automation and drip campaign; Overview of popular email marketing tools; Tracking email marketing campaign; Digital marketing analytics: Web analytics, google analytics, interpreting data and reports; Conversion rate: Concept, optimization, improving conversion rate techniques; Emerging Trends: AI and ML, Applications; Chatbots and conversational marketing: Voice search optimization: AR and VR in marketing.	7
V*	**PRACTICUM:** Teacher may make a group of students and assign them a product/ service/ idea or a campaign to understand the practical aspects of digital marketing. On the chosen product/ service. The team of students should do the following exercises. 1. Make a blog on Bloggers/ WordPress/ any other platform of your choice and create at least three post on it. 2. Perform the On-Page SEO of the posts of the blog. 3. Perform Off Page SEO of the posts of the blog.	60

Suggested Evaluation Methods

Internal Assessment		End Term Exam
Theory		
Class Participation	05	Theory: 35 Marks (Time: 03 Hrs)
Seminar/Presentation/Assignment/Quiz/Class Test etc.	05	
Mid Term Exam	05	
	15 Ma	
Practicum		
Class Participation	05	Practical: 35 Marks
Seminar/Demonstration/Viva Voce/Lab Records etc.	10	
Total	**15 Ma**	

Part-C Learning Resources

Recommended Books/E-Resources/LMS:

1. Chaffey, D., & Ellis Chadwick, F. (2019). Digital Marketing: Strategy, Implementation, and Practice. Pearson.
2. Ryan, D., & Jones, C. (2016). Understanding Digital Marketing: Marketing Strategies for Engaging the Digital Generation. Kogan Page.
3. Evans, D. (2021). Social Media Marketing: An Hour a Day. Sybex.
4. Pulizzi, J. (2014). Epic Content Marketing. McGraw Hill Education.
5. Enge, E., Spencer, S., & Fishkin, R. (2015). The Art of SEO. O'Reilly Media.
6. Grappone, J., & Couzin, G. (2011). Search Engine Optimization (SEO): An Hour a Day. Sybex.
7. Clifton, B. (2012). Advanced Web Metrics with Google Analytics. Wiley.
8. Kaushik, A. (2010). Web Analytics 2.0: The Art of Online Accountability and Science of Customer Centricity. Sybex.

SEMESTER VII

SEMESTER -7 FRAMEWORK

Bachelor of Commerce (Honours) and Bachelor of Commerce (Honours with Research)

03 Core Courses Hons. (CC-H)	CC-H1, CC-H2, CC-H3	04 Credits each (03 Th. + 01 Tut.)	12 Credits	
01 Discipline Specific Elective Course (DSE)	DSE-H1	04 Credits (03 Th. + 01 Tut.)	04 Credits	Select any one DSE course offered by the Department of Commerce in 7th Semester.
01 Practicum Course in Hons. (PC-H)	PC-H1	04 Credits (03 Th. + 01 Practical)	04 Credits	
Core Course Minor Hons. (CC-HM)	CC-HM1	04 Credits (03 Th. + 01 Tut.)	04 Credits	
TOTAL CREDITS			**24 Credits**	

Session 2024-25

Part-A Introduction

Subject/Programme	Commerce: M.Com 5 Year Integrated
Semester	**Seventh (7th)**
Name of the Course	**MANAGEMENT CONCEPT AND ORGANIZATIONAL BEHAVIOUR**
Course Code	**24L6.0-COM-701**
Course Type	**Core Course, CC-H1**
Level of the Course	**400-499**
Pre-requisite of the course	NIL
Course learning outcomes	**After completing this course, the student will be able to:** **CO1:** Understand the evolution of management thought, managerial functions, and managerial skills. **CO2:** Analyze motivation and leadership theories for enhancing organizational effectiveness. **CO3:** Examine individual and group behavior, including attitudes, perception, learning, personality, and organizational behavior concepts. **CO4:** Evaluate organizational conflict, change management, and organizational development interventions.

Mapping

Course Outcomes	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PSO 1**	**PSO2**	**PSO3**	**PSO4**	**PSO5**
CO1	M	S	M	M	M	W	S	S	M	M	S
CO2	S	S	M	M	S	M	S	S	M	M	S
CO3	S	M	M	M	S	S	S	M	M	M	S
CO4	M	S	M	S	S	S	S	M	M	M	S

S= Strong, M= Medium, W=Weak, -No Correlation

	Theory	Tutorial	Total
Credits	3	1	4
Internal Assessment Marks	30	-	30
End Term Exam Marks	70	-	70
Exam Date	3 Hours	-	Total Marks: 100

Part-B Contents of the Course

Instructions for the Paper Setter:

1. The examiner will set 9 questions in all covering the course learning outcomes (CLOs). Question No. 1 will be compulsory and comprises of seven parts of 2 marks each. Question No. 2 to 9 will carry 14 marks each, having two questions from each unit.
2. Students are required to attempt 5 questions in all, selecting one question from each unit and the compulsory question.

Unit	Topic	Contact Hours
I	Schools of Management Thought: Scientific, process, human behavior and social system school; Decisions theory school; Quantitative and system school; Contingency theory of management; Managerial skills. Managerial Functions:	15
II	Motivation: Process of motivation; Theories of motivation- need hierarchy theory, theory X and Y, two factor theory, ERG theory, McClelland's learned need theory, Victor Vroom`s expectancy theory, Adams equity theory. Leadership: concept; Leadership styles; Theories- trait theory, behavioral theory, Fiedler's contingency theory; Harsey and Blanchard's situational theory; Managerial grid; Likert's four systems of leadership.	15
III	Organisational Behavior: Organisational behavior- concept and significance; Relationship between management and Organisational behavior; Emergence	15

	andethical perspective; Attitudes; Perception; Learning; Personality; Transactional analysis.	
IV	Organisational Conflict: Dynamics and management; sources, patterns, levels, and types of conflict; Traditional and modern approaches to conflict; Functional and dysfunctional organisational conflicts; Resolution of conflict. Organisational development: Concept; Need for change, resistance to change; Theories of planned change; organisational diagnosis; OD intervention.	15

Suggested Evaluation Methods

Internal Assessment	
Theory	**30 Marks**
Class Participation	05
Seminar/Presentation/Assignment/Quiz/Class Test etc.	10
Mid Term Exam	15

End Term Examination:
70 Marks
Time : 03 Hrs.

Part-C Learning Resources

Recommended Books/E-Resources/LMS:

1. Griffin, Ricky W: ;Organisational Behaviour, Houghton Mifflin co., Boston.
2. Sukla, Madhukar:Understanding Organisations: Organisation Theory and Practice in India, Prentice Hall, New Delhi.
3. Hersey, Paul, Kenneth H. Blanchard and Dewey E Johnson: Management of Organisational Behaviour: Utilising Human Resources, Prentice Hall, New Delhi.
4. Ivancevich; John and Micheeol T. Matheson: Organisational Behaviour and Management, Tata McGraw-Hill, New Delhi.
5. Luthans, Fred: Organizational Behaviour, McGraw-Hill, New York Newstrom,
6. John W. and Keith Davis: Organizational Behavior: Human Behavior at Work, Tata McGraw-Hill, New Delhi.
7. Chaturvedi, C.L. ; Management Concept and Organisational Behaviour, Shree Mahavir Book Depot (Publishers) New Sarak, Delhi.
8. R.K.Singla, Management Concept and Organisational behavior, V.K. Publications, Delhi

*Applicable for courses having practical component.

Session 2024-25

Part-A Introduction

Subject/Programme	Commerce: M.Com 5 Year Integrated
Semester	**Seventh (7th)**
Name of the Course	**ACCOUNTING FOR MANAGERIAL DECISIONS**
Course Code	**24L6.0-COM-702**
Course Type	**Core Course, CC-H2**
Level of the Course	400-499
Pre-requisite of the course	NIL
Course learning outcomes	**After completing this course, the student will be able to:** **CO1:** Apply budgeting and budgetary control techniques for planning and managerial performance evaluation. **CO2:** Analyze standard costing, variance analysis, and marginal costing techniques for cost control and decision-making. **CO3:** Evaluate alternative business decisions using cost-volume-profit analysis and relevant costing approaches. **CO4:** Assess capital budgeting, lease financing, and balanced scorecard techniques for strategic managerial decisions. 5.*

Mapping

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	W	M	S	W	S	–	M	S	S	M	S
CO2	W	M	S	W	S	–	M	S	S	M	S
CO3	W	M	S	M	S	–	S	S	S	S	S
CO4	W	M	S	S	S	–	M	S	S	S	S

S= Strong, M= Medium, W=Weak, -No Correlation

	Theory	Tutorial	Total
Credits	3	1	4
Internal Assessment Marks	30	-	30
End Term Exam Marks	70	-	70
Exam Date	3 Hours	-	Total 100 Marks

Part-B Contents of the Course

Instructions for the Paper Setter:

1. The examiner will set 9 questions in all covering the course learning outcomes (CLOs). Question No. 1 will be compulsory and comprises of seven parts of 2 marks each. Question No. 2 to 9 will carry 14 marks each, having two questions from each unit.
2. Students are required to attempt 5 questions in all, selecting one question from each unit and the compulsory question.

Unit	Topic	Contact Hours
I	Budgetary Control: Managerial Control Process; Benefits; Limitations; Installation of the System; Classification of the Budgets; Preparation of different types of Budgets, Performance Budget and Zero-Base Budgeting. Standard Costing and Variance Analysis: Types of Standards, Advantages; Limitations; Setting of standards; Analysis of different types of material, labour, overhead and Sales Variances.	14
II	Marginal Costing and Break even analysis: Marginal Cost; Marginal Costing Vs. Differential Costing, Marginal Costing Vs. Absorption Costing; Contribution Analysis; Different types of Break-even Points and Charts; Cost – Volume- Profit Analysis, Key Factor Analysis.	16

	Decisions Involving Alternate Choices: Cost Concepts Associated with Decision making; Evaluation Process; Specific Management Decisions – Make or buy; Expand or Contract; Change vs. Status Quo, Exploring New Markets; Optimum Product Mix, Adding and Dropping a Product, Shut-Down Point	
III	Capital Budgeting- Concept; nature, need, importance, Managerial Uses; Components; Terminology used in Evaluating; Capital Expenditures; Appraisal Methods – Pay Back Period; its variants. Accounting rate of return; Discounted Cash Flow Methods – NPV, IRR, Profitability Index –their Conflicts and Resolution; Capital Rationing; Analysis of risk and uncertainty in capital budgeting. Inflation and Capital Budgeting.	16
IV	Lease Financing – Operating and Financial Lease, Lease or buy decision; Evaluation of Lease methods; Balance score cards-Concepts, Objectives and perspectives.	14
V*		

Suggested Evaluation Methods

Internal Assessment

Theory	**30 Marks**
Class Participation	05
Seminar/Presentation/Assignment/Quiz/Class Test etc.	10
Mid Term Exam	15

End Term Examination:
70 Marks
Time: 03 Hrs.

Part-C Learning Resources

Recommended Books/E-Resources/LMS:

1. Mittal S.N. Accounting for Managers: Shree Mahavir Book Depot.Delhi
2. Pandey I.M.Management Accounting: Vikas Publishing House Pvt. Ltd.
3. Maheshwari and Maheshwari,, Accounting for Management Vikas Publishing Company New Delhi.
4. Jawahar Lal, Advanced Mangement Accounting, S. Chand Publications Delhi.
5. Harngren Charles T., Management Accounting: Pearson
6. Batty J , Management Accounting:. Macdonald and Evans Ltd. (London
7. Ishwar Sharma, Accounting for Managers, Shree Mahavir Book Depot, Delhi.

*Applicable for courses having practical component.

Session 2024-25

Part-A Introduction

Subject/Programme	Commerce: M.Com 5 Year Integrated
Semester	**Seventh (7th)**
Name of the Course	**BUSINESS ENVIRONMENT**
Course Code	**24L6.0-COM-703**
Course Type	**Core Course, CC-H3**
Level of the Course	400-499
Pre-requisite of the course	NIL
Course learning outcomes	**After completing this course, the student will be able to:** CLO1: Analyze economic, social, technological and ecological dimensions of the business environment. CLO2: Evaluate the impact of political, legal and regulatory institutions on business decisions. CLO3: Assess globalization, sustainability, ESG and responsible business practices. CLO4: Examine emerging business issues including AI, digital economy, innovation and geopolitical risks. 5.*

Mapping

Course Outcomes	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PSO1**	**PSO2**	**PSO3**	**PSO4**	**PSO5**
CO1	W	W	M	S	M	W	M	S	M	M	S
CO2	W	M	S	S	S	M	M	S	S	M	S
CO3	W	M	S	S	S	M	M	S	M	S	S
CO4	W	M	S	S	S	M	S	S	M	M	S

S= Strong, M= Medium, W=Weak, -No Correlation

	Theory	Tutorial	Total
Credits	3	1	4
Internal Assessment Marks	30	-	30
End Term Exam Marks	70	-	70
Exam Date	3 Hours	-	Total: 100 Marks

Part-B Contents of the Course

Instructions for the Paper Setter:

1. The examiner will set 9 questions in all covering the course learning outcomes (CLOs). Question No. 1 will be compulsory and comprises of seven parts of 2 marks each. Question No. 2 to 9 will carry 14 marks each, having two questions from each unit.
2. Students are required to attempt 5 questions in all, selecting one question from each unit and the compulsory question.

Unit	Topic	Contact Hours
I	Foundations of Business Environment, Nature, scope and significance of business environment, Micro and macro environmental forces, Environmental scanning and SWOT analysis, Economic environment and policy framework, Socio-cultural, demographic and ecological environment, Technological environment, Industry 4.0 and digital transformation.	15
II	Political, Legal and Regulatory Environment : Political environment and public policy, Role of government in business.	15

	Liberalization, Privatization and Globalization reforms, Competition law, Consumer protection and regulatory governance, SEBI, FEMA and Intellectual Property Rights, Corporate governance, ethics and BRSR framework	
III	Globalization, Sustainability and ESG, Global business environment and WTO. FDI, FPI and multinational corporations, Sustainable development and SDGs, ESG frameworks and sustainability reporting, Circular economy and green business models, CSR and stakeholder value creation	15
IV	Contemporary Business Environment, Artificial Intelligence and business applications, Digital economy, e-commerce and platform businesses, FinTech and digital payments ecosystem, Startup ecosystem and innovation management, Cyber security and data privacy, Geopolitical risks, future of work, Atmanirbhar Bharat and Make in India	15
V*		

Suggested Evaluation Methods

Internal Assessment	
Theory	**30 Marks**
Class Participation	05
Seminar/Presentation/Assignment/Quiz/Class Test etc.	10
Mid Term Exam	15

End Term Examination:
70 Marks
Time 03 Hrs.

Part-C Learning Resources

Recommended Books/E-Resources/LMS:

1. Aswathappa, K. (2024). Essentials of Business Environment. Himalaya Publishing House.
2. Cherunilam, F. (2023). Business Environment. Himalaya Publishing House.
3. Fernando, A.C. (2024). Business Environment. Pearson.
4. Paul, J. (2023). Business Environment: Text and Cases. McGraw Hill.
5. Hill, C. (2024). International Business. McGraw Hill.
6. World Economic Forum Reports.
7. SEBI BRSR Framework and ESG Disclosures.
8. RBI Annual Reports.
9. NITI Aayog Strategy Documents.
10. WTO Annual Trade Reports.

*Applicable for courses having practical component.

Discipline Specific Elective Course-DSE

(Select any one)

Session 2024-25	
Part-A Introduction	
Subject/Programme	**Commerce: M.Com 5 Year Integrated**
Semester	**Seventh (7th)**
Name of the Course	**BUSINESS RESEARCH METHODS**
Course Code	**24L6.0-COM-704**
Course Type	**Discipline Specific Elective Course, DSE-H1**
Level of the Course	**400-499**
Pre-requisite of the course	**NIL**
Course learning outcomes	**After completing this course, the student will be able to:** **CO1:** Understand research concepts, research designs, and the process of conducting business research. **CO2:** Apply sampling and measurement techniques for collecting reliable and valid research data. **CO3:** Analyze business data using appropriate statistical and non-parametric techniques. **CO4:** Develop research proposals and prepare research reports following academic and professional standards. 5.*

Mapping

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	W	M	M	M	S	–	M	S	M	S	M
CO2	W	M	S	M	S	–	M	S	S	S	M
CO3	W	M	S	M	S	–	M	S	S	S	M
CO4	S	M	M	M	S	W	M	S	M	S	M

S= Strong, M= Medium, W=Weak, -No Correlation

	Theory	Tutorial	Total
Credits	3	1	4
Internal Assessment Marks	30	-	30
End Term Exam Marks	70	-	70
Exam Date	3 Hours	-	Total: 100 Marks

Part-B Contents of the Course

Instructions for the Paper Setter:

1. The examiner will set 9 questions in all covering the course learning outcomes (CLOs). Question No. 1 will be compulsory and comprises of seven parts of 2 marks each. Question No. 2 to 9 will carry 14 marks each, having two questions from each unit.
2. Students are required to attempt 5 questions in all, selecting one question from each unit and the compulsory question.

Unit	**Topic**	**Contact Hours**

I	**Business research**: concept, nature, need, and managerial value of business research; Understanding of concepts, constructs and variables, Types of research; Exploratory research, Descriptive research and Causal research, Steps involved in the research process and Structure of a research proposal.	15
II	**Research design**: concept and types; exploratory research design, descriptive research design, and experimental research design. Sampling design and sampling techniques, factors influencing sample size. Measurement; concept and types, measurement scales and their types, construction of scales, reliability and validity aspects in measurement, and Research Proposal.	15
III	**Non-parametric tests for business research;** Sign test, Wilcoxon signed-rank test, Wald-Wolfo witz run test for randomness, Mann-Whitney U test, Kruskal-Wallis H test, median test, Kolmogorov-Smirnov (K-S Statistics) Test.	15
IV	**Analysis of variance:** Introduction, assumptions, and techniques of Analysis of Variance; one-way classification and two-way classification, F- Test, Cluster Analysis. **Research Report:** Ingredients and constructions of research report; Citations & References, Procedure for preparation of references and bibliography.	15
V*		

Suggested Evaluation Methods

Internal Assessment	
Theory	**30 Marks**
Class Participation	05
Seminar/Presentation/Assignment/Quiz/Class Test etc.	10
Mid Term Exam	15

End Term Examination:
70 Marks
Time: 03 Hrs.

Part-C Learning Resources

Recommended Books/E-Resources/LMS:

1. Naval Bajpai, Business Research Methods, Pearson Publication, Delhi.
2. Kothari, C.R., Research Methodology
3. Hooda, R.P: Statistics for Business and Economics, Macmillan India Ltd. New Delhi
4. Gupta, S.P. Statistical Methods, Sultan Chand, Delhi
5. Zikmund, Millian G., Business Resaerch Methods, Thomson Learning, Bombay
6. Cooper, Donald R- and Pamels Schindler, Business Research Methods, Tata McGraw Hills, New Delhi
7. Geode, Millian J. & Paul K. Hatl, Methods in Research, McGraw Hills, New Delhi
8. Sekran, Uma, Business Research Method, Miley Education, Singapore
9. Business Research Methods, H.K. Dangi & Shruti Dewen, Vikas Publishing Company New Delhi
10. Business Research Methods, Sharma, Publishing Company New Delhi
11. Research Methodology, Deepak Chawla & Neena Sondhi, Vikash Publishing Company New Delhi

*Applicable for courses having practical component.

Session 2024-25

Part-A Introduction

Subject/Programme	Commerce: M.Com 5 Year Integrated
Semester	**Seventh (7th)**
Name of the Course	**STRATEGIC MANAGEMENT**
Course Code	**24L6.0-COM-705**
Course Type	**Discipline Specific Elective Course** DSE-H1
Level of the Course	400-499
Pre-requisite of the course	NIL
Course learning outcomes	**After completing this course, the student will be able to:** **CO1:** Understand the strategic management process, levels of strategy, mission, objectives, and environmental appraisal. **CO2:** Apply strategic analysis tools and techniques for strategy formulation and strategic choice. **CO3:** Analyze organizational structures, leadership, culture, values, and ethics in strategy implementation. **CO4:** Evaluate functional strategies and strategic control mechanisms for organizational effectiveness. 5.*

Mapping

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	S	M	S	S	M	S	S	M	M	S
CO2	M	S	M	S	S	W	S	S	M	S	S
CO3	M	S	M	M	S	S	S	M	M	M	S
CO4	M	S	S	S	S	M	S	S	M	M	S

S= Strong, M= Medium, W=Weak, -No Correlation

	Theory	Tutorial	Total
Credits	3	1	4
Internal Assessment Marks	30	-	30
End Term Exam Marks	70	-	70
Exam Date	3 Hours	-	Total 100 Marks

Part-B Contents of the Course

Instructions for the Paper Setter:

1. The examiner will set 9 questions in all covering the course learning outcomes (CLOs). Question No. 1 will be compulsory and comprises of seven parts of 2 marks each. Question No. 2 to 9 will carry 14 marks each, having two questions from each unit.
2. Students are required to attempt 5 questions in all, selecting one question from each unit and the compulsory question.

Unit	Topic	Contact Hours
I	Strategic Management Process: defining of strategy, levels and approaches to strategic decision making, roles of strategies, mission and objectives, strategic business unit, environment – concept, components and appraisal.	15
II	Organization appraisal and strategy formulation: organizational dynamics and structuring, organizational appraisal, SWOT analysis, formulation of corporate level strategies and business strategies, strategy analysis and choice – the process, BCG matrix, GE matrix, SPACE approach, and strategic plan	15
III	Strategy implementation: aspects, structures, design and change; behavioural implementation – leadership, culture, value and ethics	15

IV	Functional implementation: functional strategies, plans and policies; marketing; financial, personal, operations, its plans and policies; strategic evaluation and control – an overview of strategic evaluation and control, techniques of strategic evaluation and control.	15
V*		

Suggested Evaluation Methods

Internal Assessment	
Theory	**30 Marks**
Class Participation	05
Seminar/Presentation/Assignment/Quiz/Class Test etc.	10
Mid Term Exam	15

End Term Examination:
70 Marks
Time: 03 hrs.

Part-C Learning Resources

Recommended Books/E-Resources/LMS:

1. Kazmi, Azhar, Business Policy and Strategic Management, Tata McGraw Hill Publishing Company Ltd., New Delhi
2. David, Fred R. Strategic Management – Concept and Cases , Pearson Education, Delhi
3. Hitt, M.A., Ireland R.D. and Hos Kisson R.D., Strategic Management Competitiveness and Globalisation; Thomson Asia Pvt. Ltd.
4. Pearce II J A and Robinson Jr., R.B., Strategic Management – Strategy Formulation and Implementation, AITBS Publishers and Distributors, Delhi
5. Sharma, F.C., Strategic Management, Shree Mahavir Publishing Company, New, Delhi.
6. Sontaki, C.L., Strategic Management, Kalyani Publications, Delhi. (English and Hindi)
7. Chaturvedi and Gupta, व्यूहरचनात्मक प्रबंध, Shree Mahavir Publishing Company, New, Delhi (Hindi Medium)

*Applicable for courses having practical component.

Practicum Course in Honours (PC-H)

Session 2024-25

Part-A Introduction

Subject/Programme	Commerce: M.Com 5 Year Integrated
Semester	**Seventh (7th)**
Name of the Course	**ANALYSIS OF FINANCIAL STATEMENTS@**
Course Code	**24L6.0-COM-706**
Course Type	**PRACTICUM COURSE , PC-H1**
Level of the Course	400-499
Pre-requisite of the course	NIL
Course learning outcomes	After completing this course, the student will be able to: CO1 :Apply financial statement analysis techniques using annual reports, MS Excel and publicly available financial databases to assess the financial performance of business organizations. CO2: Analyse financial statements, cash flows, creditworthiness and industry performance to evaluate the financial health and reporting quality of companies. CO3: Evaluate corporate disclosures, ESG practices, governance reports and forensic indicators for informed financial analysis and decision-making. CO4: Develop professional competence in financial analysis through company-based assignments, case studies, AI-assisted analysis and presentation of comprehensive financial reports.

Mapping

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	W	S	M	S	–	M	S	S	S	S
CO2	M	M	S	M	S	–	M	S	S	S	S
CO3	M	M	S	S	S	M	M	S	S	S	S
CO4	S	M	S	M	S	W	S	S	S	S	S

S= Strong, M= Medium, W=Weak, -No Correlation

	Theory	Practical	Total
Credits	0	4	4
Internal Assessment Marks	00	30	30
End Term Exam Marks	00	70	70
Exam Time	No Theory Exam	-	Total : 100

Part-B Contents of the Course

Instructions for the Paper Setter:

1. **No Theory Exam**: This is Practicum course. No theory exam will be conducted for this course.
2. **Practical Record Requirements**
   Each student shall maintain a Practical Record containing all practical exercises, Excel worksheets, company analysis reports, case studies, financial forecasting exercises and presentations. Students shall also undertake a comprehensive financial analysis of at least one listed company and present the findings through a seminar/viva-voce
3. **Suggested Practical Examination**

The End Semester Practical Examination may consist of:

- Financial Statement Analysis using real company data.
- Excel-based numerical problems.
- Preparation of financial analysis reports.
- Case study analysis.
- Practical Record Evaluation.
- Seminar Presentation/ Viva-Voce.

Unit	Topic	Contact Hours
	Course Contents: The course is designed to develop practical competencies in financial statement analysis using real-life financial reports, MS Excel, and publicly available financial databases. Students will acquire hands-on skills in analysing, interpreting and presenting financial information for business decision-making through practical exercises, case studies and company-based assignments. The practical work shall broadly include the following: 1. **Downloading and understanding the Annual Reports of Companies** Students should download annual reports of at least Two listed companies from different industries from NSE/BSE and company websites. Identification and understanding of various components of Annual Reports including Balance Sheet, Statement of Profit & Loss, Cash Flow Statement, Statement of Changes in Equity, Notes to Accounts, Directors' Report, Management Discussion & Analysis (MD&A), Corporate Governance Report and Auditor's Report. 2. **Annual Report Analysis** Students should prepare a practical file with observations based on analysis of the following: • Study of Directors' Report • Management Discussion & Analysis (MD&A) • Corporate Governance Report • Auditor's Report • Notes to Accounts • Segment Reporting 3. **Excel-Based Financial Analysis** Students should prepare the following on MS-Excel : (Based on Real Data) • Common-size statements • Comparative statements • Trend analysis • Computation, interpretation and comparison of financial ratios including Liquidity, Solvency, Activity/Efficiency and Profitability Ratios. • Preparation of Charts, Graphs and Financial Dashboard 4. **Credit Analysis** Students should analyze creditworthiness of a company based on Financial statements by preparing: • Credit Report • Solvency Analysis • Debt Service Capacity • Risk Assessment 5. **Cash Flow Quality Analysis** Preparation and analysis of Cash Flow Statement (AS-3 Revised) using practical business data. Analysis of earnings quality through cash-based and accrual-based earnings.	

6. **Presentation Skill of Financial Health Report**

Prepare and present Financial Health Report of a **Listed** company using Microsoft Power Point covering the following aspects:

- Liquidity
- Profitability
- Solvency
- Efficiency
- Market Position

e.g. "Financial Health of XYZ Company"

7. **ESG Analysis and Fraud Detection**

Students should study and analyze ESG disclosures of a Listed company based on:

- Environmental indicators
- Social indicators
- Governance practices
- Identification of red flags, window dressing and creative accounting practices from published financial statements

8. **Industry Comparison**

Students will require the following comparison for two companies belonging to one industry. (e.g. SBI vs. HDFC Bank, Tata Steel vs. JSW Steel, Infosys vs. TCS, Hindustan Unilever vs. ITC or any two companies from same industry)

- Sales growth
- Profitability
- Debt
- Liquidity
- EPS
- Market ratios

9. **Case Studies**

Prepare one case study based on financial performance, corporate growth, governance issues, financial distress or forensic accounting using published financial information.

Any Real life case study can be taken into consideration like: HDFC Bank, Titan Company, Reliance Industries, Adani Group, Vedanta Group, Kingfisher Airlines, Jet Airways, Zomato, Satyam or any other Company.

10. **AI in Financial Analysis**

Use any Open AI tool to :

- Summarise annual reports
- Interpret ratios
- Identify trends
- And then compare AI interpretation with manual analysis.

Suggested Evaluation Methods

Internal Assessment		
Practical	**30 Marks**	**End Term Examination: PRACTICAL: 70 Marks**
Class Participation	05	
Seminar/Presentation/Assignment/Quiz/Class Test etc.	10	
Mid Term Exam	15	

Recommended Books/E-Resources/LMS:

1. Books:
2. Bernstein, L. A. & Wild, J. J. *Financial Statement Analysis: Theory, Application and Interpretation*. McGraw-Hill.
3. Subramanyam, K. R. *Financial Statement Analysis*. McGraw-Hill Education.
4. White, G. I., Sondhi, A. C. & Fried, D. *The Analysis and Use of Financial Statements*. Wiley.
5. Palepu, K. G., Healy, P. M. & Peek, E. *Business Analysis and Valuation using Financial Statements*. Cengage

Learning.

6. Foster, G. *Financial Statement Analysis*. Pearson Education.
7. Stephen H. Penman, 'Financial Statement Analysis and Security Valuation' McGraw Hill.
8. James M. Wahlen, Stephen P. Baginski and Mark Bradshaw, 'Financial Reporting, Financial Statement Analysis and Valuation'
9. M. Y. Khan & P. K. Jain. *Financial Management: Text, Problems and Cases. McGraw*-Hill Education.
10. S. N. Maheshwari & S. K. Maheshwari. *Management Accounting and Financial Control*. Vikas Publishing *House.*

B. Official Websites

1. Ministry of Corporate Affairs (MCA)
2. National Stock Exchange of India (NSE)
3. BSE Limited
4. Securities and Exchange Board of India (SEBI)
5. National Financial Reporting Authority (NFRA)
6. Institute of Chartered Accountants of India (ICAI)
7. Reserve Bank of India (RBI)
8. National Institute of Securities Markets (NISM)

C. Financial Information Portals and Mobile Apps.

1. Screener.in
2. NSE and BSE Website
3. Moneycontrol
4. Ticker by Finology
5. Investing.com
6. Trendlyne
9. Value Research

D. Software / Tools

1. Microsoft Excel
2. Microsoft Power Points
3. Google Sheets
4. Tally Prime (Educational Version where applicable)
5. Zoho Books
6. Adobe Acrobat Reader

E. Data Sources for Practical Exercises

1. Annual Reports of Listed Companies
2. Company Websites
3. Corporate Governance Reports
4. Business Responsibility and Sustainability Reports (BRSR)
5. Integrated Reports
6. Stock Exchange Filings

F. **Learning Management Systems (LMS):**

SWAYAM, NPTEL, NISM Investor Education Portal and other institution-approved e-learning platforms

Core Course Hons. Minor

Session 2024-25

Part-A Introduction

Subject/Programme	Commerce: M.Com 5 Year Integrated
Semester	**Seventh (7th)**
Name of the Course	**STRATEGIC HUMAN RESOURCE MANAGEMENT**
Course Code	**24L6.0-COM-707**
Course Type	**Core Course Minor, CC-HM1**
Level of the Course	400-499
Pre-requisite of the course	NIL
Course learning outcomes	**After completing this course, the student will be able to:** **CO1:** Understand the concepts, evolution, frameworks, and strategic role of human resource management in organizations. **CO2:** Analyze strategic fit approaches and the relationship between HRM practices and organizational performance. **CO3:** Evaluate HR systems related to staffing, rewards, career development, and performance management. **CO4:** Assess strategic HR decisions concerning restructuring, labour markets, mergers and acquisitions, outsourcing, and offshoring. 5.*

Mapping

Course Outcomes	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PSO1**	**PSO2**	**PSO3**	**PSO4**	**PSO5**
CO1	M	S	M	M	M	M	S	S	M	M	S
CO2	M	S	M	S	S	M	S	S	M	M	S
CO3	M	S	M	M	S	M	S	M	M	M	S
CO4	M	S	M	S	S	S	S	M	M	M	S

S= Strong, M= Medium, W=Weak, -No Correlation

	Theory	Tutorial	Total
Credits	3	1	4
Internal Assessment Marks	30	-	30
End Term Exam Marks	70	-	70
Exam Date	3 Hours	-	Total: 100 Marks

Part-B Contents of the Course

Instructions for the Paper Setter:

1. The examiner will set 9 questions in all covering the course learning outcomes (CLOs). Question No. 1 will be compulsory and comprises of seven parts of 2 marks each. Question No. 2 to 9 will carry 14 marks each, having two questions from each unit.
2. Students are required to attempt 5 questions in all, selecting one question from each unit and the compulsory question.

Unit	**Topic**	**Contact Hours**
I	**Strategic HRM:** Meaning, Nature, Significance, Objectives, Functions. Evolution of SHRM, Strategic HR vs. Traditional HR.HRM in Knowledge Economy, Barrier to strategic HRM, Role of HR in strategic planning, Implementation of HR strategy, Investment perspective of SHRM, HR architecture and HR Competencies.	14

II	**Strategic fit frameworks:** Strategic Fit and Types of Strategic Fit. SHRM Approaches: Universalistic, Contingency and Configurational Approaches, Best Fit and Best Practice Approach, HR bundles approach. Business strategy and human resource planning; HRM and firm performance linkages: Measures of HRM performance; sustained competitive advantages through inimitable HR practices.	16
III	**HR Systems**: Process of developing HR Systems, Components of HR Systems. Staffing Systems: Nature, Process, Importance, Potential vs. Achievement Orientation. Reward and Compensation System: Objectives and Components of reward system, Pay systems, employee benefits. Employee and Career Development Systems. Performance Management Systems: Process, Significance, Components, Pre-requisites for effective PMS.	16
IV	**Strategic Options and HR Decisions:** Downsizing and restructuring: Meaning, Nature, Reasons, Types, Benefits, Alternatives to Downsizing, survivors of downsizing, best downsizing practices. Labour Market: Nature, Components, types, domestic and international labour market. Mergers and Acquisitions: Reasons, Types, Process, Role of HR Manager. Outsourcing: Reasons, process, Outsourcing HR functions, Challenges. Off shoring: Types, Reasons, Advantages, Disadvantages.	14
V*		

Suggested Evaluation Methods

Internal Assessment		End Term Examination:
Theory	**30 Marks**	**70 Marks**
Class Participation	05	**Time: 03 Hrs.**
Seminar/Presentation/Assignment/Quiz/Class Test etc.	10	
Mid Term Exam	15	

Part-C Learning Resources

Recommended Books/E-Resources/LMS:

1. Mello, Jeffrey A., Strategic Human Resource Management, Thomson Learning Inc.
2. Agarwal, Tanuja, Strategic Human Resource Management, Oxford University Press, New Delhi
3. Dreher, George and Thomas Dougherty, Human Resource Strategy, Tata McGraw Hill
4. Greer, Charles, Strategic Human Resource Management, Pearson Education
5. Belcourt, Monica and Kenneth McBay, Strategic Human Resource Planning, Thomson Learning Inc

*Applicable for courses having practical component.

SEMESTER VIII

SEMESTER -8 FRAMEWORK

Framework-1 (Honours)

Bachelor of Commerce (Honours)

03 Core Courses Hons. (CC-H)	CC-H4, CC-H5, CC-H6	04 Credits each (03 Th. + 01 Tut.)	12 Credits	
01 Discipline Specific Elective Course (DSE)	DSE-H2	04 Credits (03 Th. + 01 Tut.)	04 Credits	Select any one DSE course offered by the Department of Commerce in 7th Semester.
01 Practicum Course in Hons. (PC-H)	PC-H2	04 Credits (03 Th. + 01 Practical)	04 Credits	
Core Course Minor Hons. (CC-HM)	CC-HM2	04 Credits (03 Th. + 01 Tut.)	04 Credits	
TOTAL CREDITS			**24 Credits**	
Note: After successfully completion of 8th semester, the student will be awarded the degree of Bachelor of Commerce (Hons.)				

Framework-2(Honours with Research)

SEMESTER -8 FRAMEWORK

Bachelor of Commerce (Honours with Research)

(Will be offered only to those students who have obtained CGPA 7.5 or more in the three year Bachelor of Commerce Programme)

02 Core Courses Hons. (CC-H)	CC-H4, CC-H5	04 Credits each (03 Th. + 01 Tut.)	08 Credits	
Core Course Minor Hons. (CC-HM)	CC-HM2	04 Credits (03 Th. + 01 Tut.)	04 Credits	
Project/Dissertation		12 Credits	12 Credits	
TOTAL CREDITS			**24 Credits**	
Note: After successfully completion of 8th semester, the student will be awarded the degree of Bachelor of Commerce (Hons. With Research)				

Session 2024-25

Part-A Introduction

Subject/Programme	Commerce: M.Com 5 Year Integrated
Semester	**Eighth (8th)**
Name of the Course	**INVESTMENT MANAGEMENT**
Course Code	**24L6.0-COM-801**
Course Type	**Core Course, CC-H4**
Level of the Course	400-499
Pre-requisite of the course	NIL
Course learning outcomes	**After completing this course, the student will be able to:** **CO1:** Understand investment concepts, investment avenues, risk-return analysis, and the regulatory role of SEBI. **CO2:** Analyze the functioning of capital markets, securities trading, settlement systems, and market indices. **CO3:** Apply fundamental analysis and security valuation techniques for investment decision-making. **CO4:** Evaluate derivatives, technical analysis, and efficient market theories in the context of investment management. 5.*

Mapping

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	W	W	S	M	M	–	M	S	S	M	S
CO2	W	M	S	S	M	–	M	S	S	M	S
CO3	W	M	S	M	S	–	S	S	S	S	S
CO4	W	M	S	S	S	–	M	S	S	S	S

S= Strong, M= Medium, W=Weak, -No Correlation

	Theory	Tutorial	Total
Credits	3	1	4
Internal Assessment Marks	30	-	30
End Term Exam Marks	70	-	70
Exam Date	3 Hours	-	Total : 100 Marks

Part-B Contents of the Course

Instructions for the Paper Setter:

1. The examiner will set 9 questions in all covering the course learning outcomes (CLOs). Question No. 1 will be compulsory and comprises of seven parts of 2 marks each. Question No. 2 to 9 will carry 14 marks each, having two questions from each unit.
2. Students are required to attempt 5 questions in all, selecting one question from each unit and the compulsory question.

Unit	Topic	Contact Hours
I	Investment: Meaning, Elements, Investment Vs Speculation, Investment Vs Gambling; Approaches to Investment Analysis; Process of Investment, Investment Avenues. Risk-Return Analysis- Types and Measurement of Risk and Returns. Sources of Financial Information. SEBI- Objectives, Functions and Evaluation of its role.	14
II	Capital Markets: Overview of Primary Markets in India: Type of Issues and Recent Developments; Secondary Market: - Stock-Exchanges, Listing of Securities, Trading and Settlement Mechanism in India, Overview of Major Indices. Security Analysis-Fundamental Analysis (Macroeconomic, Industry and Company analysis), Estimation of Intrinsic Value.	16

III	Security Valuation: Bonds/Debentures, Preference and Equity Shares. Options and Futures: Call Option and Put Option, Pay-off in Option Contracts, Option Valuation Model-Binomial Model and Black Schole Model.	16
IV	Technical Analysis: Application of Tools (Charting techniques, Dow-theory, Oscillators, Technical indicators of Breadth, Elliot Wave Theory, Sentiments), Evaluation of Technical Analysis; Efficient Market Theory: Random Walk Theory, Forms and Their Empirical Evidences of EMH.	14
V*		

Suggested Evaluation Methods

Internal Assessment

Theory	**30 Marks**
Class Participation	05
Seminar/Presentation/Assignment/Quiz/Class Test etc.	10
Mid Term Exam	15

End Term Examination:
70 Marks
Time: 03 Hrs.

Part-C Learning Resources

Recommended Books/E-Resources/LMS:

1. R.P. Rustagi, Investment Analysis and Portfolio Management, Sultan Chand & Sons, Delhi.
2. Punithavathy Pandian, Security Analysis and Portfolio Management, Vikas Publishing
3. House Pvt. Ltd.
4. V. A. Avadhani, Investment and Securities Market in India, Himalaya Publishing House.
5. Punithavathy Pandian, Security Analysis and Portfolio Management, Vikas Publishing House Pvt. Ltd. Noida/New Delhi
6. Chandra, P. Investment Analysis and Portfolio Management. Mc Graw Hill Education (India) Pvt. Ltd., New Delhi6. Devin S., Portfolio Management, Prentice Hall.
7. V. K. Bhalla, Portfolio Analysis and Management, Sultan Chand & Sons.

*Applicable for courses having practical component.

Session 2024-25

Part-A Introduction

Subject/Programme	Commerce: M.Com 5 Year Integrated
Semester	**Eighth (8th)**
Name of the Course	**MANAGERIAL ECONOMICS**
Course Code	**24L6.0-COM-802**
Course Type	**Core Course, CC-H5**
Level of the Course	400-499
Pre-requisite of the course	NIL
Course learning outcomes	**After completing this course, the student will be able to:** **CO1:** Understand economic concepts and demand-supply analysis for managerial decision-making. **CO2:** Analyze consumer behavior, production functions, and cost structures in business operations. **CO3:** Evaluate price-output decisions under different market structures. **CO4:** Apply pricing strategies and economic principles to solve managerial problems and achieve business objectives. 5.*

Mapping

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	W	M	M	M	S	–	M	S	M	M	S
CO2	W	M	S	M	S	–	M	S	S	M	S
CO3	W	M	S	M	S	–	M	S	S	M	S
CO4	W	S	S	M	S	W	S	S	M	M	S

S= Strong, M= Medium, W=Weak, -No Correlation

	Theory	Tutorial	Total
Credits	3	1	4
Internal Assessment Marks	30	-	30
End Term Exam Marks	70	-	70
Exam Date	3 Hours	-	Total 100 Marks

Part-B Contents of the Course

Instructions for the Paper Setter:

1. The examiner will set 9 questions in all covering the course learning outcomes (CLOs). Question No. 1 will be compulsory and comprises of seven parts of 2 marks each. Question No. 2 to 9 will carry 14 marks each, having two questions from each unit.
2. Students are required to attempt 5 questions in all, selecting one question from each unit and the compulsory question.

Unit	Topic	Contact Hours
I	**Managerial Economics**: Nature, scope and applications of managerial economics **Basic concepts of economics** used in managerial decision making: Incremental Reasoning, Marginal Analysis, Opportunity Cost, Discounting Principal, Time Perspective. **Demand Analysis**: Determinants of Demand, Law of demand; Elasticity of Demand; Demand Estimation and Forecasting. **Consumer Equilibrium**: Cardinal Approach and Ordinal Utility Approach.	15
II	**Supply Decisions**: Law of Supply, Elasticity of Supply. **Theory of Production**: Production Function, Law of variable proportions, Production Function with two Variable Inputs, Laws of Returns to Scale, Economies & Diseconomies of large scale Production. **Cost of Production**: Cost Concepts and types of cost, Short Run & Long Run	15

	Cost Function, Learning Curve.	
III	**Price-Output decisions**: Market Classification, Equilibrium of a Firm. **Perfect Competition**: Main Features, Equilibrium, Price and Output decisions. **Monopoly**: Main Features, Equilibrium, Price and Output decisions, Discriminating Monopoly, Peak Load Pricing. **Monopolistic Competition**: Meaning and Main Features, Price-Output Determination of firm, Group Equilibrium, Product Differentiation.	15
IV	**Oligopoly**: Main Features and Classification of Oligopoly, Pricing under Collusive and Non-Collusive Oligopoly. **Pricing strategies**: Cost-Plus Pricing, Marginal Cost Pricing, Rate of Return (or Target) Pricing, Going Rate Pricing, Customary Pricing, Cyclical Pricing, Administered Pricing, Psychological Pricing. Price skimming; Price penetration; Peak load pricing , Objectives of business firms.	15
V*		

Suggested Evaluation Methods

Internal Assessment	
Theory	**30 Marks**
Class Participation	05
Seminar/Presentation/Assignment/Quiz/Class Test etc.	10
Mid Term Exam	15

End Term Examination:
70 Marks
Time: 03 hrs

Part-C Learning Resources

Recommended Books/E-Resources/LMS:

1. H.L.Ahuja, Managerial Economics S. Chand publications
2. P L Mehta, Managerial Economics: Analysis, Problems and Cases, Sultan Chand & Sons
3. D.N.Dwivedi, Managerial Economics, Vikas Publishing
4. Dominick Salvatore & Siddartha K. Rastogi, Managerial Economics: Principles and Worldwide Application, Oxford Higher Education
5. Geetika, Piyali Ghosh, Purba Roy Choudhary, Managerial Economics, Mc Graw Hill Education
6. D.M.Mithani, Managerial Economics: Theory and Applications, Himalaya Publishing House
7. P N Chopra published, Managerial Economics, Kalyani Publishers
8. Raj Kumar and Kuldip Gupta, Business Economics, UDH Publishers

*Applicable for courses having practical component.

Session 2024-25

Part-A Introduction

Subject/Programme	Commerce: M.Com 5 Year Integrated
Semester	**Eighth (8th)**
Name of the Course	**INTERNATIONAL BUSINESS**
Course Code	**24L6.0-COM-803**
Course Type	**Core Course , CC-H6**
Level of the Course	400-499
Pre-requisite of the course	NIL
Course learning outcomes	**After completing this course, the student will be able to:** **CO1:** Understand the concepts, environment, risks, and modes of entry in international business. **CO2:** Analyze foreign investment decisions, foreign market entry strategies, foreign exchange, and balance of payments. **CO3:** Evaluate global trade policies, trade barriers, regional economic integration, and international economic institutions. **CO4:** Examine the role of WTO agreements, globalization, and corporate social responsibility in international business. 5.*

Mapping

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	W	M	M	S	M	W	M	S	M	M	S
CO2	W	M	S	S	S	W	M	S	S	M	S
CO3	W	M	S	S	S	M	M	S	M	S	S
CO4	M	M	M	S	S	S	M	S	M	S	S

S= Strong, M= Medium, W=Weak

	Theory	Tutorial	Total
Credits	3	1	4
Internal Assessment Marks	30	-	30
End Term Exam Marks	70	-	70
Exam Date	3 Hours	-	**Total: 100 Marks**

Part-B Contents of the Course

Instructions for the Paper Setter:

1. The examiner will set 9 questions in all covering the course learning outcomes (CLOs). Question No. 1 will be compulsory and comprises of seven parts of 2 marks each. Question No. 2 to 9 will carry 14 marks each, having two questions from each unit.
2. Students are required to attempt 5 questions in all, selecting one question from each unit and the compulsory question.

Unit	Topic	Contact Hours
I	International Business: - An overview; Domestic versus International Business; Major risks and challenges of International Business; International Business Environment- Components and determinants; stages of internationalization of business; concept of globalization. Modes of entering into international business.	16
II	Foreign market entry strategies; country evaluation and selection; factors affecting foreign investment decisions; impact of FDI on home and host countries; types and motives for foreign collaboration; control mechanisms in	14

	international Business, India's FDI policy; foreign exchange; Balance of payments;	
III	Global Trading and Investment Environment: World trade in goods and services –Major trends and developments; World trade and protectionism – Tariff and non-tariff barriers; Government intervention in international trade; India's foreign trade policy	14
IV	Regional Economic Integration: Levels of Regional Economic Integration; Trade creation and diversion effects; Regional Trade Agreements: European Union (EU), ASEAN, SAARC, NAFTA, International Economic institutions: IMF, World Bank, UNCTAD World Trade Organisation (WTO): Functions and objectives of WTO; Agriculture Agreement; GATS; TRIPS; TRIMS, Corporate social responsibility (CSR).	16
V*		

Suggested Evaluation Methods

Internal Assessment		End Term Examination:
Theory	**30 Marks**	**70 Marks**
Class Participation	05	**Time 03 Hrs.**
Seminar/Presentation/Assignment/Quiz/Class Test etc.	10	
Mid Term Exam	15	

Part-C Learning Resources

Recommended Books/E-Resources/LMS:

1. Daniels, J.D. and H. LEE Radesbaugh, International Business-Environment and Operation (New Delhi; Pearson Education).
2. Hill, Charles W.L., International Business – competency in the Global marketplace (New Delhi: Tata McGraw Hill).
3. Sundram, Anant K and steward J Black, The International Business environment: Text and Cases (New Delhi: Prentice Hall of India).
4. Sharan, V., Internatinal Business: Concept, Environment and strategy (New Delhi:Person Education)
5. Beth V. Yarbrough and Robert H. Yarbrough, The World Economy – Trade and Finance, Thomson Leaning, Singapore

*Applicable for courses having practical component.

Discipline Specific Elective Course-DSE
(Select any one)

Session 2024-25

Part-A Introduction

Subject/Programme	Commerce: M.Com 5 Year Integrated
Semester	**Eighth (8th)**
Name of the Course	**BUSINESS ETHICS & CSR**
Course Code	**24L6.0-COM-804**
Course Type	**Discipline Specific Elective Course, DSE-H2**
Level of the Course	400-499
Pre-requisite of the course	NIL
Course learning outcomes	**After completing this course, the student will be able to:** **CO1:** Understand ethical theories, moral issues, and ethical principles in business decision-making. **CO2:** Analyze ethics programs, codes of conduct, ethical consumerism, and ethical dilemmas in organizations. **CO3:** Examine the concepts, frameworks, legal provisions, and practices of Corporate Social Responsibility. **CO4:** Evaluate stakeholder responsibilities, sustainable development, environmental concerns, 5.*

Mapping

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	M	M	M	M	S	M	S	M	M	S
CO2	M	S	M	M	S	S	S	S	M	M	S
CO3	W	M	M	S	S	S	M	S	M	M	S
CO4	M	M	M	S	S	S	M	S	M	M	S

S= Strong, M= Medium, W=Weak

	Theory	Tutorial	Total
Credits	3	1	4
Internal Assessment Marks	30	-	30
End Term Exam Marks	70	-	70
Exam Date	3 Hours	-	Total: 100 Marks

Part-B Contents of the Course

Instructions for the Paper Setter:

1. The examiner will set 9 questions in all covering the course learning outcomes (CLOs). Question No. 1 will be compulsory and comprises of seven parts of 2 marks each. Question No. 2 to 9 will carry 14 marks each, having two questions from each unit.
2. Students are required to attempt 5 questions in all, selecting one question from each unit and the compulsory question.

Unit	Topic	Contact Hours
I	Business ethics: Meaning of ethics, Theories of Ethics: Utilitarianism: weighing social cost and benefits, Rights and duties, Justice and fairness, ethics of care, Integrating utility, rights, justice and caring, An alternative to moral principles: virtue ethics, Moral issues in business: Worker's and employee's rights and responsibilities.	16

II	Ethical Principles in Business: Introduction, Organization Structure and Ethics, Role of Board of Directors, Ethics Program, Best Practices in Ethics Program. Features of good ethics program, Ethical Consumerism, Code of ethics, Code of Conduct, Model code of business conduct & Ethics Credo, Ethics training and communication, Ethics committee, Function of ethics committee, Ethical Dilemma.	14
III	Corporate Social Responsibility: Meaning & Definition, Need of CSR, Factors influencing CSR, Triple bottom line approach of CSR, CSR in India, CSR Voluntary Guidelines, Social Responsibilities of Business, CSR under Companies Act 2013,CSR-Global principles & guidelines, CSR Audit, Profit Maximization vs. Social Responsibility.	14
IV	CSR towards Stakeholders-- Shareholders, Creditors and Financial Institutions, Government, Consumers, Employees and Workers, Local Community and Society. CSR and environmental concerns. Socially responsible consumption. Designing CSR Policy. Approaches to CSR, Freeman's approach, Gandhian trusteeship principle, Stakeholder approach, Triple bottom line. CSR and Sustainable Development.	16
V*		

Suggested Evaluation Methods

Internal Assessment	
Theory	**30 Marks**
Class Participation	05
Seminar/Presentation/Assignment/Quiz/Class Test etc.	10
Mid Term Exam	15

End Term Examination:
70 Marks
Time: 03 Hrs.

Part-C Learning Resources

Recommended Books/E-Resources/LMS:

1. Manuel G. Velasquez, Business ethics-concepts and cases, Pearson.
2. A.C. Fernando, Business Ethics-An Indian Perspective, Pearson Education.
3. Crane Andrew & Matten Dirk, Business Ethics, Oxford
4. Ghosh B.N., Business Ethics & Corporate Governance, McGraw Hill
5. DeGeorge Richard T., Business Ethics, Pearson.
6. Sharma J.P., Corporate Governance, Business Ethics & CSR, Ane Books. Pvt. Ltd.
7. Luthans Fred, Richard, M. Hodgetts and Kenneth R. Thompson: Social issues in business, Macmillan USA.
8. Kevin Gibson, Ethics and Business, An Introduction, Cambridge Applied Ethics Cambridge University Press.
9. Marianne M Jennings, Cases in Business Ethics Indian South-Western College Publishing
10. Bhanumurthy K.V., Ethics and Social Responsibility of Business, Pearson Education India.
11. Khanka SS, Business Ethics and Corporate Governance, S Chand Publishing

*Applicable for courses having practical component.

Session 2024-25

Part-A Introduction

Subject/Programme	Commerce: M.Com 5 Year Integrated
Semester	**Eighth (8th)**
Name of the Course	**CORPORATE & SECURITY VALUATION**
Course Code	**24L6.0-COM-805**
Course Type	**Discipline Specific Elective Course, DSE-H2**
Level of the Course	400-499
Pre-requisite of the course	NIL
Course learning outcomes	**After completing this course, the student will be able to:** **CO1:** Understand the concepts, objectives, approaches, and significance of corporate and security valuation. **CO2:** Apply discounted cash flow and asset-based valuation techniques for determining corporate value. **CO3:** Analyze securities using E-I-C analysis and valuation models for fixed-income and equity securities. **CO4:** Evaluate valuation outcomes, professional responsibilities, and challenges in corporate and security valuation. 5.*

Mapping

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	W	M	S	M	M	–	M	S	S	M	S
CO2	W	M	S	M	S	–	M	S	S	S	S
CO3	W	M	S	M	S	–	S	S	S	S	S
CO4	W	M	S	S	S	W	M	S	S	S	S

S= Strong, M= Medium, W=Weak, _-- No Correlation

	Theory	Tutorial	Total
Credits	3	1	4
Internal Assessment Marks	30	-	30
End Term Exam Marks	70	-	70
Exam Date	3 Hours	-	Total: 100 Marks

Part-B Contents of the Course

Instructions for the Paper Setter:

1. The examiner will set 9 questions in all covering the course learning outcomes (CLOs). Question No. 1 will be compulsory and comprises of seven parts of 2 marks each. Question No. 2 to 9 will carry 14 marks each, having two questions from each unit.
2. Students are required to attempt 5 questions in all, selecting one question from each unit and the compulsory question.

Unit	**Topic**	**Contact Hours**
I	Valuation: Understanding value, nature and scope of valuation, types, objectives, determination of value; Corporate Valuation: Concept, elements, importance, Defining value, different types of value (intrinsic value, market value), and the role of valuation in various business decisions, Valuation approaches, choice of approach.	16
II	Discounted cash flow valuation: Concept, assumptions, importance, advantages, procedure and application; Asset Valuation: Determining book value, adjustment in book value, factors in assets valuation; Valuation of Assets & Liabilities: Valuation of fixed assets, valuation of investments. Estimating	14

	the terminal value of the company's future cash flows and projecting future cash flows.	
III	Security Valuation: E-I-C (Economic, Industry and Company) Analysis, Tools and techniques used for Company analysis. Computation of Intrinsic Value. Valuation of Fixed Income Securities.	14
IV	Valuation of Preference Shares, Valuation of Equity Shares- The present value of expected stream of benefits from equity shares, Dividend Valuation Models, The P/E Approach to equity valuation. Responsibilities of a Corporate Valuator and Major challenges in valuation of securities.	16
V*		

Suggested Evaluation Methods

Internal Assessment	
Theory	**30 Marks**
Class Participation	05
Seminar/Presentation/Assignment/Quiz/Class Test etc.	10
Mid Term Exam	15

End Term Examination:
70 Marks
Time: 03 Hrs.

Part-C Learning Resources

Recommended Books/E-Resources/LMS:

1. Security Analysis and Portfolio Management By Punithavathy Pandian. Vikas Publishing House PVT. LTD.
2. Security Analysis and Portfolio Management By S Sasidharan and Alex K Mathews. Tata McGraw Hill Education Private Limited.
3. Security Analysis and Portfolio Management By S Kelvin. PHI Learning Private Limited.
4. Security Analysis and Portfolio Management By Donald E Fisher, Ronlad J Jordon and A K Pradhan. Pearson IN.
5. Damodaran, A. Damodaran on Valuation, Security Analysis for investment and Corporate Finance (2nd ed.). Wiley India Pvt. Ltd.
6. K. G., CA, & Sehrawat, N. K. Handbook on Valuation- Concept & Cases. New Delhi, Bharat Law House Pvt. Ltd, ISBN: 978-93-5139-497-6.
7. ICAI Study Material: Advance Financial Management, CA Final (NEW Course).
8. Palepu, K., V. Bernard and P. Healy. Business Analysis & Valuation. (South-Western College Publishing) fifth international edition [ISBN 9781133434863].
9. Penman, S. Financial Statement Analysis & Security Valuation. (McGraw-Hill) fifth edition [ISBN 9780071326407].

*Applicable for courses having practical component.

Practicum Course in Honours (PC-H)

Session 2024-25	
Part-A Introduction	
Subject/Programme	Commerce: M.Com 5 Year Integrated
Semester	**Eighth (8th)**
Name of the Course	**STOCK MARKET OPERATIONS**$^{@}$
Course Code	**24L6.0-COM-806**
Course Type	**PRACTICUM COURSE , PC-H2**
Level of the Course	400-499
Pre-requisite of the course	NIL
Course learning outcomes	**After completing this course, the student will be able to:** **CO1:** Perform basic stock market operations using virtual trading platforms and official stock exchange websites. **CO2:** Analyse market indices, corporate actions and various investment products using real-time market data and spreadsheet software. **CO3:** Develop practical skills in virtual portfolio management, basic chart analysis and preparation of investment reports. **CO4:** Apply knowledge of investor protection, market regulations and investment analysis through practical exercises, Company Analysis and presentations.

Mapping

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	W	S	M	S	–	M	S	S	S	S
CO2	M	M	S	S	S	–	M	S	S	S	S
CO3	S	M	S	M	S	–	S	S	S	S	S
CO4	S	M	S	S	S	M	M	S	S	S	S

S= Strong, M= Medium, W=Weak, -No Correlation

	Theory	Practical	Total
Credits	0	4	4
Internal Assessment Marks	00	30	30
End Term Exam Marks	00	70	70
Exam Time	No Theory Exam	-	Total : 100

Part-B Contents of the Course

Instructions for the Paper Setter:

1. **No Theory Exam**: This is Practicum course. No theory exam will be conducted for this course.
2. **Practical Record Requirements**

   Each student shall maintain a **Practical Record** containing all practical exercises, market observation reports, virtual trading records, Excel worksheets, company analysis reports, mutual fund and ETF comparison reports, case studies and PowerPoint presentations completed during the semester. Students shall also prepare a comprehensive practical report on at least one listed company and present the findings through a seminar/viva-voce.

3. Suggested Practical Examination

The End Semester Practical Examination may consist of:

- Market analysis using real-time or historical market data.
- Virtual trading and stock market operation exercises.
- Preparation and interpretation of investment reports using MS Excel.
- Presentation of Practical Report on Company analysis.

- Evaluation of Practical Record.
- Seminar Presentation/ Viva-Voce.

Unit	Topic	Contact Hours
	Course Contents: The course is designed to develop practical competencies in stock market operations using official stock exchange websites, virtual trading platforms, financial market databases and spreadsheet software. Students will acquire hands-on skills in market observation, virtual trading, analysis of investment products and preparation of investment reports through practical exercises, simulations, case studies and company-based assignments. **The practical work shall broadly include the following:** 1. **Indian Stock Market Ecosystem** Students shall study the structure and functioning of the Indian Stock Market Ecosystem through official websites. • Study of Primary and Secondary Markets. • Visit and navigation of NSE, BSE, SEBI, NSDL and CDSL websites. • Preparation of a brief report on the functions and services provided by these institutions. • Basic understanding of IPO, OFS, NFO, Book Building etc. 2. **Market Indices and Basic Market Analysis** • Students shall analyse Indian stock market performance. • Observation of Sensex, Nifty and one Sectoral Index for at least 20 trading sessions. • Preparation of Excel charts and graphical presentation of index movements. • Study of Nifty 50/Sensex constituents and market trends. 3. **Corporate Actions and Market Events** Students shall study major corporate actions using real company announcements and Analyze their impact on share prices • Bonus Issue • Stock Split • Dividend • Rights Issue • Buy-back 4. **Basic Technical Analysis and Portfolio Monitoring** Students shall develop basic market interpretation skills. • Construction and monitoring of a virtual portfolio. • Preparation of company watchlists. • Study of simple price charts (Line Chart, Bar Chart and Candlestick Chart). • Identification of basic chart patterns (Support and Resistance, Uptrend and Downtrend). • Introduction to simple technical indicators such as Moving Average and Volume 5. **Virtual Trading and Market Operations** Students shall perform simulated stock market transactions using virtual trading platforms. • Opening and operation of Virtual Demat and Trading Accounts. • Placement of Market, Limit, Stop-Loss and Day Orders. • Simulation of Intraday and Delivery Trading. • Downloading and interpretation of Contract Notes and Demat Holding Statements.	

- Maintenance of a Virtual Trading Diary.

6. **Investment Products and Mutual Fund Analysis**

Students shall compare major investment alternatives available in Indian Financial Markets and prepare a report on them.

- Comparative analysis of Equity Shares, ETFs, Mutual Funds, Specialized Investment Funds (SIFs), REITs and InvITs.
- Comparison of Mutual Funds and ETFs based on returns, benchmark, expense ratio and portfolio holdings.
- Types of Mutual Funds-Regular Plan vs. Direct Plan, Indexed Fund, Actively Managed Fund, Multi cap and Flexi cap Funds, Sectoral Fund, Debt Funds, Hybrid Funds, Sectoral Funds.
- Preparation of SIP and Lump Sum investment illustrations using historical data.

7. Commodity Market and Investor Protection

Students shall study the functioning of Commodity Markets and investor protection mechanisms.

- Observation of Gold, Silver and Crude Oil prices.
- Basic understanding of Hedging, Speculation and Arbitrage.
- Study of SEBI regulations and SCORES grievance redressal mechanism.
- Preparation of a brief report on investor protection.

8. **Company Analysis and Presentation of Practical Report.**

Students shall prepare a comprehensive practical report on one selected listed company. The report may include:

- Company profile
- Market performance
- Corporate actions
- Important ratios for Fundamental Analysis
- Investment suitability
- Analysis of Corporate growth, governance issues or market performance.
- PowerPoint presentation of findings before the examiner.

Suggested Evaluation Methods

Internal Assessment		
Practical	**30 Marks**	**End Term Examination:** **PRACTICAL: 70 Marks**
Class Participation	05	
Seminar/Presentation/Assignment/Quiz/Class Test etc.	10	
Mid Term Exam	15	

Recommended Books/E-Resources/LMS:

A. Books

1. Punithavathy Pandian. *Security Analysis and Portfolio Management*. Vikas Publishing House.
2. Prasanna Chandra. *Investment Analysis and Portfolio Management*. McGraw-Hill Education.
3. V. A. Avadhani. *Investment and Securities Markets in India*. Himalaya Publishing House.
4. M. Y. Khan. *Indian Financial System*. McGraw-Hill Education.
5. Bharati V. Pathak. *The Indian Financial System*. Pearson Education.
6. E. Gordon & K. Natarajan. *Financial Markets and Services*. Himalaya Publishing House.
7. H. R. Machiraju. *Indian Financial System*. Vikas Publishing House.
8. Vasant Desai. *The Indian Financial System and Financial Markets*. Himalaya Publishing House.

9. Donald E. Fischer & Ronald J. Jordan. *Security Analysis and Portfolio Management*. Pearson Education.
10. Frank K. Reilly & Keith C. Brown. *Investment Analysis and Portfolio Management*. Cengage Learning.

B. Official Websites

1. National Stock Exchange of India (NSE)
2. BSE Limited
3. Securities and Exchange Board of India (SEBI)
4. National Securities Depository Limited (NSDL)
5. Central Depository Services (India) Limited (CDSL)
6. National Institute of Securities Markets (NISM)
7. Ministry of Corporate Affairs (MCA)
8. Reserve Bank of India (RBI)

C. Financial Information Portals and Mobile Apps

1. NSE India and BSE India
2. Moneycontrol
3. Screener.in
4. Tickertape
5. Investing.com
6. Trendlyne
7. Value Research

D. Software / Tools

1. Microsoft Excel
2. Microsoft PowerPoint
3. Google Sheets
4. TradingView (Free Version)
5. NSE Virtual Trading Platform (or any equivalent Virtual Trading Platform)
6. Money control Portfolio
7. Adobe Acrobat Reader

E. Data Sources for Practical Exercises

- NSE and BSE Market Data
- Company Annual Reports
- Corporate Announcements
- Mutual Fund Fact Sheets
- ETF Fact Sheets
- SEBI Circulars and Investor Education Material
- Commodity Exchange Data
- Company Websites

F. **Learning Management Systems (LMS):**

SWAYAM, NPTEL, NISM Investor Education Portal and other institution-approved e-learning platforms.

Core Course Hons. Minor

Session 2024-25

Part-A Introduction

Subject/Programme	Commerce: M.Com 5 Year Integrated
Semester	**Eighth (8th)**
Name of the Course	**MARKETING MANAGEMENT**
Course Code	**24L6.0-COM-807**
Course Type	**Core Course Minor, CC-HM2**
Level of the Course	400-499
Pre-requisite of the course	NIL
Course learning outcomes	**After completing this course, the student will be able to:** **CO1:** Understand marketing concepts, consumer behavior, market segmentation, targeting, positioning, and customer value creation. **CO2:** Apply product, branding, and pricing strategies to meet organizational and customer needs. **CO3:** Analyze integrated marketing communication, distribution channels, and digital marketing strategies. **CO4:** Evaluate contemporary marketing practices, emerging trends, and ethical issues in marketing management. 5.*

Mapping

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	M	M	M	S	W	S	S	M	M	S
CO2	M	M	S	M	S	W	S	S	M	M	S
CO3	S	M	S	S	S	W	S	S	M	M	S
CO4	M	M	M	S	S	S	M	S	M	M	S

S= Strong, M= Medium, W=Weak, _-- No Correlation

	Theory	Tutorial	Total
Credits	3	1	4
Internal Assessment Marks	30	-	30
End Term Exam Marks	70	-	70
Exam Date	3 Hours	-	Total Marks: 100

Part-B Contents of the Course

Instructions for the Paper Setter:

1. The examiner will set 9 questions in all covering the course learning outcomes (CLOs). Question No. 1 will be compulsory and comprises of seven parts of 2 marks each. Question No. 2 to 9 will carry 14 marks each, having two questions from each unit.
2. Students are required to attempt 5 questions in all, selecting one question from each unit and the compulsory question.

Unit	Topic	Contact Hours
I	**Understanding Marketing and Customer Value:** Introduction to marketing management, core marketing concepts, company-wide strategic planning, marketing process, marketing environment analysis, consumer markets and consumer buying behavior, business markets and business buyer behavior, market segmentation, targeting, differentiation, and positioning, creating customer value and satisfaction.	15

II	**Product and Pricing Strategies**: Product and brand strategies, product life cycle strategies, new product development process, services marketing strategies, branding decisions, packaging and labeling. Pricing concepts, pricing objectives, factors affecting pricing decisions, pricing methods and pricing strategies, value-based pricing, competitive pricing, and pricing for digital markets.	15
III	**Integrated Marketing Communication and Distribution Management**: Integrated marketing communication (IMC), advertising, sales promotion, public relations, personal selling, direct and digital marketing, social media marketing, influencer marketing, content marketing, online customer engagement strategies. Marketing channels, supply chain management, retailing, wholesaling, logistics management, and e-commerce distribution systems.	15
IV	**Contemporary Issues and Emerging Trends in Marketing**: Relationship marketing, customer relationship management (CRM), green marketing, rural marketing, international marketing, experiential marketing, sustainable marketing practices, marketing analytics, artificial intelligence in marketing, mobile marketing, social commerce, ethical and legal issues in marketing, entrepreneurship and innovation in marketing management.	15
V*		

Suggested Evaluation Methods

Internal Assessment	
Theory	**30 Marks**
Class Participation	05
Seminar/Presentation/Assignment/Quiz/Class Test etc.	10
Mid Term Exam	15

End Term Examination:
70 Marks
Time 03 Hrs.

Part-C Learning Resources

Recommended Books/E-Resources/LMS:

1. Kotler, Philip and Armstrong, Gary – Principles of Marketing, 17th Edition
2. Kotler, Philip and Keller, Kevin Lane – Marketing Management
3. Keller, Kevin Lane – Strategic Brand Management
4. Armstrong, Gary and Kotler, Philip – Marketing: An Introduction
5. Ramaswamy, V.S. and Namakumari, S. – Marketing Management
6. Saxena, Rajan – Marketing Management
7. Chaffey, Dave – Digital Marketing

*Applicable for courses having practical component.

Framework 2: Hons. With Research

GUIDELINES FOR PROJECT WORK / DISSERTATION : Bachelor Degree (Honours with Research)

(Based on IGU Meerpur UG Ordinance – Scheme D) :

. IGU UG Ordinance for SCHEME-D

1. Eligibility

- Dissertation is a comprehensive report of the research work done on the basis of systematic, scientific and rigorous investigations on the chosen and approved topic utilizing relevant research methods/techniques/innovations in 8th Semester of **Bachelor Degree (Honours with Research)** Programme.
- A student, who has successfully completed three years programme in a discipline and has earned minimum 60 credits in that discipline can opt for Honours Programme in that discipline in the fourth year. In addition to the above, 4-year **Bachelor Of Commerce (Honours with Research)**will be offered only to those students who have obtained CGPA 7.5 or more in the three year Bachelor of Commerce programme.
- The Project/Dissertation is to be undertaken during the **Eighth Semester**.
- The Project/Dissertation carries **12 Credits (300 Marks)**.

Reference: Clause 3.5 (Page 5); Clause 5.15 (Page 10); Appendix-I, Table-2 (Page 19).

2. Allotment of Supervisor

- During the **Seventh Semester**, the student shall submit a request for allotment of a supervisor mentioning his/her research areas of interest in order of preference to the Chairperson/Principal/Director.
- The Department/College/Institute shall allot a qualified supervisor.
- Only a **regular full-time teacher** of the Department/College/Institute who is **approved by the University to supervise Ph.D. scholars** shall be eligible to supervise the Project/Dissertation.

Reference: Clause **5.15(i)** (Page **10**).

3. Approval of Synopsis

- The student shall submit the synopsis to the supervisor.
- In University Teaching Departments (UTDs), the synopsis shall be approved by the **Departmental Research Advisory Committee** after recommendation of the supervisor.
- In affiliated Colleges/Institutes, the **Principal/Director** shall constitute a committee for approval of the synopsis.
- External experts may be associated wherever sufficient qualified regular teachers are not available.

Reference: Clause **5.15(ii)** (Page **10**).

4. Submission of Dissertation

The student shall submit:

- Three hard copies of the Dissertation.
- One soft copy in PDF format.
- The Dissertation shall be submitted to the Department/College/Institute **by 30th June** of the concerned year.
- Late submission may be permitted with late fee as prescribed by the University.
- The University's Anti-Plagiarism Policy shall be strictly followed.
- The Similarity Report, as per the University's Anti-Plagiarism Policy, shall be annexed with the Dissertation.

Reference: Clause **5.15(iii)** (Page **10**).

5. Evaluation of Dissertation

- The Dissertation shall be evaluated by an **External Examiner**.
- The total evaluation shall be **12 Credits (300 Marks)** comprising:

Component	**Credits**	**Marks**
Dissertation Report	8	200
Open Viva-Voce Examination	4	100
Total	**12**	**300**

Reference: Clause **5.15(iv)** (Page **10**).

6. Passing Requirement

- The minimum passing requirement for the Project/Dissertation shall be **40% (Grade 'P')**.
  Reference: Clause **6.2** (Page **13**).

7. Repeat Opportunity

- A student who fails to complete or fails in the Project/Dissertation shall be allowed **one opportunity** to repeat the Project/Dissertation at the end of the next semester.
- If the student again fails or remains absent, he/she shall **not be eligible for the award of the concerned UG Degree**.
  Reference: Clause **9.3** (Page **15**).

PART-C

PART-C: COURSE LIST AND SYLLABI FOR THE USE OF CENTERAL POOL OF UNIVERSITY

AT UNIVERSITY LEVEL

(List and syllabus of MDC, VAC, VOC, SEC offered by the Department of Commerce)

Courses under the category- MDC, SEC, VAC and VOC offered by Department of Commerce

Multidisciplinary Courses (MDC)

Category	Course Code	Semester	Nomenclature of Course
MDC 1	24L4.5-MDC--COM-101	1	Personal Finance
MDC 2	24L4.5-MDC--COM-201	2	Fundamentals of Banking and Insurance
MDC 3	24L5.0-MDC--COM-301	3	Fundamentals of Indian Capital Market

***(These courses are available for the students of other disciplines, not for commerce students)**

Skill Enhancement Courses (SEC)

Category	Course Code	Semester	Nomenclature of Course
SEC 2	24L4.5-SEC--COM-201	2	Business Communication
SEC 3	24L5.0-SEC--COM-301	3	Computer Aided Accounting
SEC 4	24L5.5-SEC--COM-601	6 (Scheme C only)	Statistical Analysis with Computer

Value Added Courses (VAC)

Category	Course Code	Semester	Nomenclature of Course
VAC 3	24L5.0-VAC--COM- 301	3	E-Commerce
VAC 3	24L5.0-VAC--COM- 302	3	Self-Transformation through Inner Inspiration
VAC 4	24L5.0-VAC--COM- 401	4	Financial Literacy

Vocational Courses (VOC)

Category	Course Code	Semester	Nomenclature of Course
VOC 1	24L5.0-VOC-COM-301	3	Income Tax Return Filing
VOC 2	24L5.5-VOC-COM-501	5	Income Tax Return Filing
VOC 1	24L5.0-VOC-COM-401	4	GST Return Filing
VOC 3	24L5.5-VOC-COM-601	6	Digital Marketing

MDC COURSES

(**Offered for the students of discipline other than commerce)**

Session 2024-2025			
Part-A Introduction			
Subject/Programme	Commerce: M.Com 5 Year Integrated		
Semester	**First (1st)**		
Name of the Course	**PERSONAL FINANCE**		
Course Code	**24L4.5-MDC-COM-101**		
Course Type:	**Multi Disciplinary Course MDC-1**		
Level of the course	100-199		
Pre-requisite for the course (if any)	NIL		
Course Learning Outcomes (CLO)	After completing this course, the student will be able to: 1. Understand the basics of personal finance and persona financial planning. 2. Gain the knowledge of investment and differen investment avenues available for managing finance. 3. Understand the relationship between investment risk and return and the role of regulatory environment in managing personal finance. 4. Do insurance planning, tax and estate planning and retirement planning.		
	5.*		
	Theory	**Tutorial**	**Total**
Credits	02	01	03
Internal Assessment Marks	25	-	25
End Term Exam Marks	50	-	50
Exam Time	3Hrs.		3Hrs.

Part-B Contents of the Course

Instructions for Paper Setters

1. The examiner will set 9 questions in all covering the course learning outcomes (CLOs). Question No. 1 will be compulsory and comprises of five parts of 2 marks each. Question Nos. 2 to 9 will carry 10 marks each, having two questions from each unit.
2. Students are required to attempt 5 questions in all, selecting one question from

each unit and the compulsory question.

Unit	**Topics**	**Contact Hours**
I	Personal finance: Concept, need, principles, scope; Personal finance services and strategies; Personal financial planning: Process, factors affecting; Financial planner: Role and functions; Financial objectives; Time Value of Money: Compounding and discounting.	12
II	Basics of investment; Investment avenues and strategies; Mutual Funds: Concept, types, asset management companies, identifying mutual fund for investment; Investing in stock markets: Identifying stocks, holding, day trading and settlement process	11
III	Risk and Return in Investment: concept, types and measurement, Taxes and transaction costs in investment; Institutional framework for investing: SEBI, AMFI, etc.	11
IV	Insurance planning: Concept, importance; Types of insurance policies; Risk coverage and returns from insurance; Considerations in purchase of insurance policy; Role of IRDA; Retirement planning: Pension plans, NPS.	11
V*		

Suggested Evaluation Methods

Internal Assessment		**End Term Exam**
Theory	**25 Marks**	
Class Participation	**05**	
Seminar/Presentation/Assignment/Quiz/Class Test etc.	**05**	
Mid Term Exam	**15**	

Part-C Learning Resources

Recommended Books/E-Resources/LMS:

1. Arthur J. Keown: Personal Finance, Pearson India.
2. Halan, Monika, Let’s Talk Money: You’ve Worked Hard for It, Now Make It Work for You, July 2018, Harper Business.
3. Jack R. Kapoor, Les R. Dlabay, Robert J.Hughes, Melissa Hart: Personal Finance, Tata McGraw Hill India.
4. Lewis Altfest: Personal Financial Planning, Tata McGraw Hill.
5. Madura Jeff: Personal Finance, Pears on India.
6. Sinha. Madhu, Financial Planning: A Ready Reckoner July2017 McGraw Hill.

MDC-2

Session 2024-2025

Part-A Introduction

Subject/Programme	Commerce: M.Com 5 Year Integrated		
Semester	**Second (2nd)**		
Name of the Course	**FUNDAMENTALS OF BANKING AND INSURANCE**		
Course Code	**24L4.5-MDC-COM-201**		
Course Type:	**Multi Disciplinary Course : MDC-2**		
Level of the course	100-199		
Pre-requisite for the course (if any)	NIL		
Course Learning Outcomes (CLO)	After completing this course, the student will be able to: 1. Know the basics of banking. 2. Understand the Indian banking system. 3. Understand the principles & regulation of insurance. 4. Learn about various types of insurance and claims settlement procedure.		
	5*		
Credits	**Theory**	**Tutorial**	**Total**
	02	01	03
Internal Assessment Marks	25	-	25
End Term Exam Marks	50	-	50
Exam Time	3Hrs.		3Hrs.

Part-B Contents of the Course

Instructions for Paper Setters

1. The examiner will set 9 questions in all covering the course learning outcomes (CLOs). Question No. 1 will be compulsory and comprises of five parts of 2 marks each. Question Nos. 2 to 9 will carry 10 marks each, having two questions from each unit.
2. Students are required to attempt 5questions in all, selecting one question from each unit And the compulsory question.

Unit	Topics	Contact Hours
I	Banking: Concept, features, functions, importance and principles of banking; Evolution of banking in India; Classifications of banks; Credit creation, Banking Regulation Act 1949: Major provisions.	12

II	Indian Banking System: Features, nationalization of commercial banks and its effects; Reserve Bank of India–Functions, control of Credit by RBI, power of RBI; Recent trends in Indian banking system.	**11**
III	Insurance: Concept, need and principles of insurance; Insurance and Economic development; Life and general insurance: principles, present status &growth of life and general insurance in India, claims Settlement procedure; Regulatory Framework of Insurance.	**11**
IV	Fire insurance: Concept, principles; Fire insurance policy, claims settlement procedure; Marine insurance: Marine insurance policy and claims settlement procedures; Accident and motor insurance: Policy And claims settlement procedures.	**11**
V*		

Suggested Evaluation Methods

Internal Assessment		**End Term Exam**
Theory	**25 Marks**	
Class Participation	**05**	
Seminar/Presentation/Assignment/Quiz/Class Test etc.	**05**	
Mid Term Exam	**15**	

Part-C Learning Resources

Recommended Books/E-Resources/LMS:

1. Gopinath M.N: Banking Principles and Operations; Snow White Publisher, Mumbai.
2. Insurance & Risk Management–Dr. P. K. Gupta, Himalaya Publishing House, Delhi.
3. Mishra, M.N. Principles and Practices of Insurance. Sultan Chand and Sons.
4. Mohapatra and Acharya., 2018. Banking and Insurance. Pearson Publications.
5. Nalini Prava Tripathy and PrabirPal: Insurance Theory and Practice, Prentice Hall India.
6. Principles and Practices of Banking (CA-IIBF), Macmillan, New Delhi. Suneja, H.R. Practical and Law of Banking. Himalaya Publishing House.

*Applicable for courses having practical component.

MDC-3

Session2024-2025			
Part-A Introduction			
Subject/Programme	Commerce: M.Com 5 Year Integrated		
Semester	**Third (3^{rd})**		
Name of the Course	**FUNDAMENTALS OF INDIAN CAPITAL MARKET**		
Course Code	**24L5.0-MDC-COM-301**		
Course Type:	**Multi Disciplinary Course, MDC-3**		
Level of the course	200-299		
Pre-requisite for the course (if any)	NIL		
Course Learning Outcomes (CLO)	After completing this course, the student will be able to: 1. Understand the basics of Indian capital market. 2. Understand the stock market regulator and provisions for investor's protection. 3. To be acquainted with the functioning of stock exchanges of India. 4. Understand the depository system of Indian capital market. 5.*		
	Theory	**Tutorial**	**Total**
Credits	02	01	03
Internal Assessment Marks	25	-	25
End Term Exam Marks	50	-	50
Exam Time	3Hrs.	-	3Hrs.

Part-B Contents of the Course

Instructions for Paper Setters

1. The examiner will set 9 questions in all covering the course learning outcomes (CLOs). Question No. 1 will be compulsory and comprises of five parts of 2 marks each. Question Nos.2 to 9 will carry 10 marks each, having two questions from each unit.
2. Students are required to attempt 5 questions in all, selecting one question from each unit and the compulsory question.

Unit	**Topics**	**Contact Hours**
I	Capital market: Need and structure; Types of capital market: Primary and secondary market; Functions of primary and secondary market; Financial instruments in Indian capital market.	12

II	Regulation of Indian capital market: The Securities Exchange Board of India- Constitution, role of SEBI in regulating primary and secondary market, Investor protection and grievance redressal.	11
III	Stock Exchanges in India: Origin, role and functions: Listing of Securities: Concept, Merits and Demerits, Listing Requirements, Procedure.	11
IV	Depository system in India: Role, function, dematerialization of securities, Recent trends in Indian capital market.	11
V*		

Suggested Evaluation Methods

Internal Assessment		**End Term Exam**
Theory	**25 Marks**	
Class Participation	05	
Seminar/Presentation/Assignment/Quiz/Class Test etc.	05	
Mid Term Exam	15	

Part-C Learning Resources

Recommended Books/E-Resources/LMS:

1. Bhole L.M.,Financial Markets and Institutions ,Tata McGraw Hill ,Delhi.
2. Kanuk, Alan R., Capital Markets of India, Wiley Finance
3. Khan M. Y., Indian Financial System, Tata McGraw Hill, Delhi.
4. Machi Raju, H.R.,Working of Stock Exchanges in India ,Wiley Eastern Ltd.,New Delhi.
5. Pathak Bharti V., The Indian Financial System, Pearson Education.
6. Raghunathan V., Rajib Prabina, Stock Exchanges, Investments and Derivatives ,Tata McGraw Hill ,New Delhi.

SEC COURSE
Skill Enhancement Courses

ssion2024-2025			
Part-AIntroduction			
Subject	Commerce		
Semester	**Second- II**		
Name of the Course	**BUSINESS COMMUNICATION**		
Course Code	**24L4.5-SEC-COM-201**		
Course Type:	**Skill Enhancement Course, SEC-2**		
Level of the course (As per Annexure-I)	100-199		
Pre-requisite for the course (if any)	NIL		
Course Learning Outcomes (CLO)	After completing this course, the Students will be able to: 1. Describe the basics of communication and its process, elements and importance. 2. Enhance public speaking and presentation abilities. 3. Develop professional email communication skills and social media communication. 4. Improve interview preparation and communication skills, Participation in Business meetings and to Develop the art of writing concise, clear, and professional reports. 5. Non-verbal communication skills, complaint handling, and make a student skillful enough to be fit for a modern business and professional requirements.		
	Theory	**Practical**	**Total**
Credits	02	01	03
Internal Assessment Marks	15	05	20
End Term Exam Marks	35	20	55
Exam Time	3Hrs.	-	75
Part-B Contents of the Course			

Instructions for Paper Setters

1. The question paper of theory exam (Max. Marks 35) shall be divided in two sections. **Section A** shall comprise 07 short answer type questions (01 Mark each) from whole of the syllabus which shall be compulsory. **Section B** shall comprise 8 questions (2 questions from each unit). The students will be required to attempt four questions selecting one question from each unit. All questions will carry equal (07) marks.
2. The **Practicum** will be evaluated by internal and external examiner based on the ability of students in using business communication skills practically in form of group discussion, Presentation skills, business correspondence, on spot letter writing, business correspondence etc.

Unit	**Topics**	**Contact Hours**
I	Business communication: Definition, Nature and classification of	

	communication; Role of Communication, Process and element of communication, Importance of communication in management, Communication Network; barriers to communication, overcoming to communication, effective communication.	08
II	Basic Patterns of Business Messages: Writing process, Business Letter; Kinds of Letter; Essentials of effective Business Letter-Language and Layout-Planning the Letters- Enquiries and Replies –Sales Letter-Orders, Tender and Notice- Complaints-Letters of Appointment, Business Negotiation-correspondence.	07
III	Written communication: Report writing; Meaning and importance of report writing, Purpose and process of report writing, structure of business reports, business letter components and layout, types of letters; memos and circulars: agenda and minutes of meeting, preparing curriculum vitae.	08
IV	Business Correspondence and E-Correspondence: Need and importance of business letters, Office memorandum, office circulars, notice and orders. Technology for communication. Effective IT communication tools. Electronic mail: Advantages, safety and smartness in email. Email etiquettes.	07
V*	**Practicum** • Email Writing for different Business Scenarios • Public Speaking and Presentation Skills • Mock Job Interviews and Resume Preparation • Practice of Business Meetings and Minutes of Business Meetings • Writing of Business Reports • Phone Etiquette and Professionalism • Group Discussion • Writing Business Memos (Drafting memos for specific situations) • Handling of Customer Complaints and Feedback analysis	30

Suggested Evaluation Methods

Theory	**Internal Assessment**	**End Term Exam**
Class Participation	**05**	**Theory 35 Marks**
Seminar/Presentation/Assignment/Quiz/Class Test etc.	**05**	
Mid Term Exam	**05**	
TOTAL	**15 Marks**	
Practicum		**Practical 20 Marks** (External)
Seminar/Demonstration/Viva Voce/Lab Records etc.	**05 Marks**	

Part-C Learning Resources

RecommendedBooks/E-Resources/LMS:

1. Kaul, Asha, Business Communication, PHI, New Delhi
2. Chaturvedi, P.D., and Muskesh Chaturvedi, Business Communication, Pearson Education.
3. McGrath,E.H.,Basic Managerial Skills for All,PHI,New Delhi
4. Sinha,K.K.,Business Communication, Taxman Publication, New Delhi.
5. Koneru,Arun,Professional Communication, McGraw Hill, New Delhi

<table>
<tr><th colspan="4">Session2024-2025</th></tr>
<tr><th colspan="4">Part-A Introduction</th></tr>
<tr><td>Subject</td><td colspan="3">Commerce</td></tr>
<tr><td>Semester</td><td colspan="3">Third –III</td></tr>
<tr><td>Name of the Course</td><td colspan="3">COMPUTER AIDED ACCOUNTING</td></tr>
<tr><td>Course Code</td><td colspan="3">24L5.0-SEC--COM-301</td></tr>
<tr><td>Course Type:</td><td colspan="3">Skill Enhancement CourseSEC-3</td></tr>
<tr><td>Level of the course (As per Annexure-I)</td><td colspan="3">200-299</td></tr>
<tr><td>Pre-requisite for the course (if any)</td><td colspan="3">Basic knowledge of accounting principles.</td></tr>
<tr><td rowspan="2">Course Learning Outcomes (CO)</td><td colspan="3">After completing this course, the Students will be able to:
1. Understand the structure and functioning of a computerized accounting environment and operate basic functions of accounting software.
2. Perform transactions using different vouchers and prepare accounts.
3. Generate and interpret financial reports from software and apply analytical tools to assess business performance.
4. Use and manage advanced features for security and reporting and understand the future trends in digital accounting.</td></tr>
<tr><td colspan="3">5.* Practical implementation of Accounting and Software Knowledge.</td></tr>
<tr><td rowspan="2">Credits</td><td>Theory</td><td>Practical</td><td>Total</td></tr>
<tr><td>02</td><td>01</td><td>03</td></tr>
<tr><td>Internal Assessment Marks</td><td>15</td><td>05</td><td>20</td></tr>
<tr><td>EndTermExamMarks</td><td>35</td><td>20</td><td>55</td></tr>
<tr><td>ExamTime</td><td>3Hrs.</td><td>-</td><td>75</td></tr>
<tr><th colspan="4">Part-B Contents of the Course</th></tr>
</table>

InstructionsforPaperSetters

1. The question paper of theory exam (Max. Marks 35) shall be divided in two sections. **Section A** shall comprise 07 short answer type questions (01 Mark each) from whole of the syllabus which shall be compulsory.**Section B** shall comprise 8 questions (2 questions from each unit). The students will be required to attempt four questions selecting one question from each unit. All questions will carry equal (07) marks.
2. The **Practicum** will be evaluated by internal and external examiner based on the ability of students in using business communication skills practically in form of group discussion, Presentation skills, business correspondence, on spot letter writing, business correspondence etc.

Unit	**Topics**	**Contact Hours**

I	Financial Accounting: Basic Concept, Accounting Principles, Types of accounts, Journal entries, ledger posting and preparation of Trial Balance. Introduction to Computerized Accounting-Advantages and limitations, computerized accounting vs. manual accounting Overview of Accounting Information Systems (AIS), Components of AIS: Hardware, Software, People, Procedures and Data.	08
II	Introduction to Accounting Software (Tally),Getting Started with Tally,Company creation, ledger creation, and group creation, Vouchers and journal entries (Contra, Payment, Receipt, Sales, Purchase), Inventory management and stock creation, GST configuration and entries.	07
III	**Financial Reports and Statements Generation:** Preparation of Trial Balance, Profit & Loss Account, and Balance Sheet, Cash flow and fund flow statements, Ratio Analysis using software tools.	08
IV	Advanced Features in computerized accounting: Security features in accounting software (user roles, password protection), Backup and restore of accounting data **Contemporary Trends in computerized Accounting system**: Integration of accounting software with Excel and cloud systems, Cloud-based accounting solutions (e.g., Zoho Books, QuickBooks Online), Introduction to data analytics in accounting Ethical and cyber security issues in computerized accounting	07
V*	Practical Assignments covering the above syllabus	30

Suggested Evaluation Methods

Theory	**Internal Assessment**	**End Term Exam**
Class Participation	**05**	**Theory** **35 Marks** **Practical** **20 Marks** (External)
Seminar/Presentation/Assignment/Quiz/Class Test etc.	**05**	
Mid Term Exam	**05**	
TOTAL	**15 Marks**	
Practicum	**05 Marks**	
Seminar/Demonstration/Viva Voce/Lab Records etc.		

Part-C Learning Resources

Recommended Books/E-Resources/LMS:

1. Accounting Information Systems by Marshall B. Romney & Paul J. Steinbart
2. Computerized Accounting Made Simple by Satish Jain
3. Implementing Tally ERP 9 by A.K. Nadhani& K.K. Nadhani
4. Tally ERP 9 Training Guide by Asok K. Nadhani
5. Financial Accounting by T.S. Grewal
6. Computerized Accounting System by Manoj Bansal and Ajay Sharma, Sahitya Bhawan Publications Agra.
7. Computeried accounting system and E-filing of Tax returns, Amarnath Das & Madhu Agnihotri, TEE DEE Publications
8. Ashok K. Nadavi, Tally Training Guide.

Session 2024-2025

Part-A Introduction

Subject	**Commerce**
Semester	**Sixth- VI**
Name of the Course	**STATISTICAL ANALYSIS WITH COMPUTER**
Course Code	**24L5.5-SEC-COM-601**
Course Type:	**Skill Enhancement Course : SEC-4**
Level of the course (As per Annexure-I)	
Pre-requisite for the course (if any)	
Course Learning Outcomes (CLO)	After completing this course, the Students will be able to: 1. Gain knowledge and understanding of basic concepts of statistics. 2. Independently calculate basic statistical parameters (mean, measures of dispersion, index) 3. Choose a statistical method for solving practical problems. 4. Develop an ability to analyses and interpret data to provide meaningful information to assist in making statistical decisions. 5.*

	Theory	**Practical**	**Total**
Credits	01	01	02
Internal Assessment Marks	10	05	15
End Term Exam Marks	20	15	35
Exam Time	2 Hrs.	-	50

Part-B Contents of the Course

Instructions for Paper Setters

The question paper of theory exam (Max. Marks 20) shall comprise 8 questions (2 questions from each unit). The students will be required to attempt four questions selecting one question from each unit. All questions will carry equal (05) marks.

Unit	**Topics**	**Contact Hours**
I	Statistics: Meaning, Definition, Needs & Objectives Collection of data – types, methods. Classification and Tabulation of Data. Presentation of data (Charts and Diagrams) using MS Excel.	08
II	Measurement of Central Tendency (Mean, Median and Mode) and Dispersion (Standard Deviation) Using MS Excel.	07
III	Correlation, Coefficient of determination and simple liner Regression Analysis (Bi-variate only) using MS-Excel.	08
IV	Elements of a spreadsheet (Excel or Google sheet or Open Office) creation of worksheets, editing, formatting, and saving. Introduction to functions in a spreadsheet, if function, freeze panes, v-lookup, h-lookup, sorting, filter and creation of pivot tables.	07
V*	Practical Assignments covering the above syllabus.	

Suggested Evaluation Methods		
Theory		**End Term Exam** **Theory: 20 Marks** **Time: 02 Hrs.** **Practical : 15 Marks**
Class Participation	**05**	
Mid Term Exam	**05**	
Total	**10 Marks**	
Practicum		
Seminar/Demonstration/Viva Voce/Lab Records etc.	**05**	
Total	**05 Marks**	

Part-C Learning Resources

Recommended Books/E-Resources/LMS:

1. R. Panneerselvam, Business Statistics Using Excel: A Complete Course in Data Analytics. Routledge India
2. Manisha Nigam, Data Analysis with Excel, BPB Publications
3. Gupta & Kapoor, Fundamentals of Mathematical Statistics. Sultan Chand and Sons.
4. Munmun Ghosh, **Business Statistics:** Using Excel, SPSS, and R, Cengage Learning India Pvt. Ltd.
5. SP.Gupta, Statistical methods, S.Chand & Co., New Delhi.
6. D.N.Elhance, Veena Elhance, B.M.Aggarwal, Fundamentals of Statistics, Kitab Mahal.
7. Held, B., Moriarty, B., & Richardson, T, Microsoft Excel Functions and Formulas. Stylus Publishing, LLC.
8. Salkind, N. J, Excel statistics: A quick guide. Sage Publications

VAC Courses

Value Added Courses

	Session 2024-2025		
	Part-A Introduction		
Subject	**COMMERCE**		
Semester	**Third: III**		
Name of the Course	**E-COMMERCE**		
Course Code	**24L5.0-VAC-COM- 301**		
Course Type	**VAC-3**		
Level of the course (As per Annexure-I)			
Pre-requisite for the course (if any)			
Course Learning Outcomes (CLO):	After completing this course, the Students will be able to: 1. To describe the foundation and importance of E -Commerce. 2. To compare the different electronic payment system. 3. To create business model and strategy for online business. 4. To select the infrastructure for E-Commerce.		
	5.*		
Credits	Theory	Tutorial	Total
	2	**0**	**2**
Internal Assessment Marks	15	-	15
End Term Exam Marks	35	-	35
Exam Time	3 Hrs.	-	50

Part B- Contents of the Course

Instructions for Paper Setters

The question paper of theory exam (Max. Marks 35) shall be divided in two sections. **Section A** shall comprise 07 short answer type questions (01 Mark each) from whole of the syllabus which shall be compulsory. **Section B** shall comprise 8 questions (2 questions each from unit 1-4). The students will be required to attempt four questions selecting one question from each unit. All questions will carry equal (07) marks.

Unit	Topics	Contact Hours
I	Introduction – Meaning, Nature, Concepts, Advantages and reasons for transacting online, Categories of e-commerce; Planning Online Business: nature and dynamics of the internet, pure online vs. brick and click business.	8
II	Technology for Online Business – internet, IT infrastructure; middleware contents: text and integrating e-business applications; mechanism of making payment through internet: online payment mechanism, electronic payment systems, payment gateways.	8
III	Applications in e-commerce – e-commerce applications in manufacturing, wholesale, retail and service sector.	7
IV	Virtual Existence – Concepts, working, advantages and pitfalls of virtual organizations, Security in e-commerce: digital signatures, network security, data encryption secret keys, data encryption.	7
V*		

Suggested Evaluation Methods

Internal Assessment	**End Term Examination**
Theory	
Class Participation	
Seminar/presentation/assignment/quiz/class test etc.	
Mid-Term Exam	
Part C-Learning Resources	

Recommended Books/e-resources/LMS:

1. Murty, C.V.S., E-Commerce, Himalaya Publications, New Delhi
2. Kienam, Managing Your E-Commerce business, Prentice Hall of India, N.Delhi.
3. Kosiur, Understanding E-Commerce, Prentice Hall of India, N.Delhi.
4. Kalakota, Whinston, Frontiers of Electronic Commerce, Addison Wesley.

VALUE ADDED COURSE

	Session 2024-2025		
	Part-A Introduction		
Subject	**Commerce**		
Semester	**Fourth : IV**		
Name of the Course	**FINANCIAL LITERACY**		
Course Code	**24L5.0-VAC-COM- 401**		
Course Type	**VALUE ADDED COURSE**		
Level of the course (As per Annexure-I)			
Pre-requisite for the course (if any)	Nil		
Course Learning Outcomes (CLO):	Learning outcomes of this course are as follows: 1. Understand the concept of financial literacy 2. Ability to analyze banking products 3. Know about investment planning and investment opportunities 4. Gain knowledge on stock market working and investor protection		
	5.*		
Credits	**Theory**	**Tutorial**	**Total**
	2	0	2
Internal Assessment Marks	15	-	**15**
End Term Exam Marks	35	-	**35**
Exam Time	3 Hrs.	-	**50 Marks**

Part-B Contents of the Course

Instructions for Paper Setters

The question paper of theory exam (Max. Marks 35) shall be divided in two sections. **Section A** shall comprise 07 short answer type questions (01 Mark each) from whole of the syllabus which shall be compulsory. **Section B** shall comprise 8 questions (2 questions each from unit 1-4). The students will be required to attempt four questions selecting one question from each unit. All questions will carry equal (07) marks.

Unit	**Topics**	**Contact Hours**
I	Financial Literacy: Concept, Need and Scope, Concept of Financial Planning and Spending Management; Time Value of Money: Concept and Techniques	7
II	Banking Products and Services; Digitization of Financial Transactions: Debit Cards {ATM Cards) And Credit Cards., Net Banking and UPI, Digital Wallets Security and Precautions against Ponzi Schemes and Online Frauds	8
III	Investment: Concept, Process, Importance and Objectives, Systematic and Unsystematic Risk, Investment Opportunities, Concepts of Mutual Funds and Insurance Products	7

IV	Stock Market Operations: Concept, Functions; Stock Exchanges in India, Trading and Settlement Procedures in Stock Market, Opening of Demat Account, Role of SEBI in Investor Protection	8
V*		

Suggested Evaluation Methods

	Internal Assessment (Theory : 15 Marks)	**End Term Examination**
Class Participation	**05**	**Theory Exam** **35 Marks**
Seminar/presentation/assignment/quiz/class test etc.	**05**	
Mid-Term Exam	**05**	

Part C-Learning Resources

Recommended Books/e-resources/LMS:

5. Singh, A. K., Financial Literacy, Taxmann Publications, June 2024
6. Kapoor, J. R., Dlabay, L. R., Hughes, R. J., Hart, M. M., Personal Finance, McGraw Hill Education
7. Sinha, M, Financial Planning: A Ready Reckoner, Tata McGraw Hill
8. Khan, M.Y., Indian Financial System, McGraw Hill Bhole *L M.: Financial Market Institutions; Tata McGraw-Hill, New Delhi.*

VOC

Vocational Courses

Session 2024-2025			
Part-A Introduction			
Subject	**Commerce**		
Semester	**III & V**		
Name of the Course	**INCOME TAX RETURN FILING**		
Course Code	**24L5.0-VOC-COM-301/24L5.5-VOC-COM-501**		
Course Type	**Vocational Course VOC-1/ VOC-2**		
Level of the course (As per Annexure-I)			
Pre-requisite for the course (if any)			
Course Learning Outcomes (CLO)	After completing this course, the student will be able to: 1. Understand the basic process of computing taxable income and tax liability, and know about various types of income tax return forms. 2. Know the difference between e-filing and regular filing of Income tax returns and understand the circumstances when e-filling is mandatory. 3. Understand the concept of advance payment of tax and tax deduction at source. 4. Understand different types of returns and the procedure of e-filing of return. 5.* Practical knowledge about income tax return filing		
	Theory	**Practical**	**Total**
Credits	2	2	4
Internal Assessment Marks	15	15	30 Marks
End Term Exam Marks	35	35	70 Marks
Exam Time	3 Hrs.		Total: 100 Marks
Part-B Contents of the Course			

Instructions for Paper Setters

The question paper of theory exam (Max. Marks 35) shall be divided in two sections. **Section A** shall comprise 07 short answer type questions (01 Mark each) from whole of the syllabus which shall be compulsory. **Section B** shall comprise 8 questions (2 questions each from unit 1-4). The students will be required to attempt four questions selecting one question from each unit. All questions will carry equal (07) marks.

Unit	Topics	Contact Hours
I	Introduction to Income Tax, Brief introduction to income under the heads “Salaries; House Property, Capital Gains and Other Sources”	8

II	Clubbing of income and set-off and carry forward of Losses; Deductions, Rebates and Relief under Income Tax Act, Computation of taxable income and tax liability under Old and New Tax Regimes.	8
III	Introduction to E-Filing of Income Tax Returns, introduction to recent IT Forms like ITR 01(SAHAJ), ITR 02, ITR 03, ITR 04, ITR 4S (SUGAM), ITR 05 and ITR 06. Due dates of submission of return; E-Verification of ITR, Late filing fees under section 234F, Registration of PAN.	7
IV	Advance payment of tax; TDS: Basic concepts, Form 16, B, C, D, E	7
V*	**For Practical Examination:** Practical Exposure to Income Tax: Practical Exposure to Income Tax Portal: www.incometaxindiaefiling.gov.in portal; Preparation and filing of e-return; Payment of Tax online; Generate Challans online; Viewing Tax Credit through 26AS; Reconcile Form 26AS with Form 16.	60

Suggested Evaluation Methods

Internal Assessment		**End Term Exam**
Theory		Theory 35 Marks Time: 03 Hrs.
Class Participation	05	
Seminar/Presentation/Assignment/Quiz/Class Test etc.	05	
Mid Term Exam	05	
	15 Marks	
Practicum		Practical 35 Marks
Class Participation	05	
Seminar/Demonstration/Viva Voce/Lab Records etc.	10	
	15 Marks	

Part-C Learning Resources

Recommended Books/E-Resources/LMS:

1. Jagdish Gupta, Mukta Jain, and Rakesh Jain Gaur and Narang, Income Tax, VK Global Publications, Faridabad.
2. Gaur and Narang, Income Tax Law & Practice, Kalyani Publishers, Jalandhar.
3. Girish Ahuja and Ravi Gupta, Systematic Approach, C.C.H. India Publications, New Delhi.
4. Mehrotra H.C., Income Tax Law & Account, Sahitya Bhawan Publications, Agra.
5. Prasad, Bhagwati, Income Tax Law & Practice, Wishwan Prakashan, Bhopal.
6. Singhania V.K., Student’s Guide to Income Tax, Taxmann Publications Pvt. Ltd., New Delhi.
7. Enge, E., Spencer, S., & Fishkin, R. (2015). The Art of SEO. O'Reilly Media.
8. Grappone, J., & Couzin, G. (2011). Search Engine Optimization (SEO): An Hour a Day. Sybex.
9. Clifton, B. (2012). Advanced Web Metrics with Google Analytics. Wiley.
10. Kaushik, A. (2010). Web Analytics 2.0: The Art of Online Accountability and Science of Customer Centricity. Sybex.

<table>
<tr><th colspan="4">Session 2024-2025</th></tr>
<tr><th colspan="4">Part-A Introduction</th></tr>
<tr><td>Subject</td><td colspan="3">Commerce</td></tr>
<tr><td>Semester</td><td colspan="3">Fourth – IV</td></tr>
<tr><td>Name of the Course</td><td colspan="3">GST RETURN FILING</td></tr>
<tr><td>Course Code</td><td colspan="3">24L5.0-VOC-COM-401</td></tr>
<tr><td>Course Type</td><td colspan="3">VOCATIONAL COURSE</td></tr>
<tr><td>Level of the course (As per Annexure-I)</td><td colspan="3"></td></tr>
<tr><td>Pre-requisite for the course (if any)</td><td colspan="3"></td></tr>
<tr><td rowspan="2">Course Learning Outcomes (CLO)</td><td colspan="3">After completing this course, the learner will be able to:
Understand the basic concepts of GST and Composition Scheme.
2. Know about the registration under GST and valuation for GST.
3. Understand the concepts of Tax invoice, input tax credit, RCM, E -way bills.
4. Know about various GST returns and payment of GST.</td></tr>
<tr><td colspan="3">5.*Practical knowledge about GST Return filing</td></tr>
<tr><td rowspan="2">Credits</td><td>Theory</td><td>Practical</td><td>Total</td></tr>
<tr><td>2</td><td>2</td><td>4</td></tr>
<tr><td>Internal Assessment Marks</td><td>15</td><td>15</td><td>30</td></tr>
<tr><td>End Term Exam Marks</td><td>35</td><td>35</td><td>70</td></tr>
<tr><td>Exam Time</td><td>3 Hrs.</td><td></td><td>100</td></tr>
</table>

Part-B Contents of the Course

Instructions for Paper Setters

The question paper of theory exam (Max. Marks 35) shall be divided in two sections. **Section A** shall comprise 07 short answer type questions (01 Mark each) from whole of the syllabus which shall be compulsory. **Section B** shall comprise 8 questions (2 questions each from unit 1-4). The students will be required to attempt four questions selecting one question from each unit. All questions will carry equal (07) marks.

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Unit	Topics	Contact Hours
I	Overview of GST, Taxable event; Supply & Levy of GST, Composition Scheme; Structure of tariff notification with HSN and interpretation; Classification of Services.	8

II	Time and Place of Supply; Concept of GST Registration; Valuation Rules; Concept of TDS and TCS in GST.	8
III	Tax invoice, Debit and Credit Note, Bill of Supply; Input Tax Credit; Reverse Charge Mechanism; E-way Bills & e- invoicing.	7
IV	Refunds, Returns and payment of tax; Schedule for payment of GST; Interest/penalty for late/non-filing of return.	7
V*	**For Practical Examination:** Practical Exposure to GST: Online GST registration demonstration, Payment of GST by electronic ledger: electronic liability register, electronic credit ledger, electronic cash ledger; Types of GST returns, Annual Return and Reconciliation Statement; Filing a refund application Generating E-way bills	60

Suggested Evaluation Methods

<table>
<tr><th colspan="2">Internal Assessment</th><th rowspan="6">End Term Examination

Theory Exam:
35 Marks
(Time : 03 Hrs.)</th></tr>
<tr><th>Theory</th><td></td></tr>
<tr><td>Class Participation</td><td>05</td></tr>
<tr><td>Seminar/Presentation/Assignment/Quiz/Class Test etc.</td><td>05</td></tr>
<tr><td>Mid Term Exam</td><td>05</td></tr>
<tr><td></td><td>15 Marks</td></tr>
<tr><th>Practicum</th><td></td><th rowspan="4">Practical
35 Marks</th></tr>
<tr><td>Class Participation</td><td>05</td></tr>
<tr><td rowspan="2">Seminar/Demonstration/Viva Voce/Lab Records etc.</td><td>10</td></tr>
<tr><td>15 Marks</td></tr>
</table>

art-C Learning Resources

Recommended Books/E-Resources/LMS:

1. Datey, V.S.: GST Ready Reckoner: Taxmann Publications, New Delhi,
2. Singhania, V.K.: Student's guide to GST & Custom Laws, Taxmann Publications, New Delhi.
3. Goel P.K, Kishori Lal & Rastogi Pawan Kumar: Bharat GST Law Simplified, Bharat Publications
4. Mehrotra H.C & Agarwal V. P.: Goods and Services Tax (GST) , Sahitya Bhawan Publications, Agra.

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* Applicable for courses having practical component.

Session 2024-2025

Part-A Introduction

Subject	**Commerce**
Semester	**Sixth –VI**
Name of the Course	**DIGITAL MARKETING**
Course Code	**24L5.5-VOC-COM-601**
Course Type	**VOCATIONAL : VOC**
Level of the course (As per Annexure-I)	300-399
Pre-requisite for the course (if any)	Nil
Course Learning Outcomes (CLO)	After completing this course, the student will be able to: 1. Understand the basic concept of digital marketing and the road map for successful digital marketing strategies. 2. Know the concept and usage of search engine optimization. 3. Use social media as a tool for marketing communication. 4. Analyze the effectiveness of digital marketing using various metric tools.
	5.* Practically understand the tools used in digital marketing

	Theory	**Practical**	**Total**
Credits	2	2	4
Internal Assessment Marks	15	15	30
End Term Exam Marks	35	35	70
Exam Time	3 Hrs.	-	Total 100 Marks

Part-B Contents of the Course

Instructions for Paper Setters

The question paper of theory exam (Max. Marks 35) shall be divided in two sections. **Section A** shall comprise 07 short answer type questions (01 Mark each) from whole of the syllabus which shall be compulsory. **Section B** shall comprise 8 questions (2 questions each from unit 1-4). The students will be required to attempt four questions selecting one question from each unit. All questions will carry equal (07) marks.

Unit	**Topics**	**Contact Hours**

I	Digital Marketing: Concept, significance, digital marketing vs. traditional marketing; Digital Marketing Strategy: synchronization of digital marketing with traditional marketing objectives; Digital marketing channels: Search engine, social media, email marketing, content marketing, affiliate marketing; Digital marketing strategy: Goal setting, identifying target audience, competitive analysis; Key Performance Indicators; concept; Metrics- ROI, CTR, conversion rate; Trends in digital marketing; Voice search; AI and Machine Learning; Personalized customer experience.	8
II	Search Engine Optimization (SEO); Concept, working; On Page SEO; Keyword search, meta tags and description, content optimization, URI, structure: Off page SEO: Link building strategies, social bookmarking, Influencer outreach; Content marketing: Developing content strategy; Type of content: Blogs, videos, 11infographics: Content creation and distribution, measuring content performance.	8
III	Social Media Marketing: Concept, importance; Interface of social media marketing platforms: Facebook/Instagram/LinkedIn/YouTube/X (any two); Building social media strategy: Content planning and scheduling, audience engagement; Social Media Analytics: Tools for monitoring analytics; Interpreting social media analytics: Paid advertising: PPC, Google Ads and Search engine marketing; Social media advertising ; Display advertising; Campaign management: Ad creation and targeting, measuring and optimizing ad performance.	7
IV	Email Marketing: Creating email campaign, building email list, segmenting and personalization, automation and drip campaign; Overview of popular email marketing tools; Tracking email marketing campaign; Digital marketing analytics: Web analytics, google analytics, interpreting data and reports; Conversion rate: Concept, optimization, improving conversion rate techniques; Emerging Trends: AI and ML, Applications; Chatbots and conversational marketing: Voice search optimization: AR and VR in marketing.	7
V*	**PRACTICUM:** Teacher may make a group of students and assign them a product/ service/ idea or a campaign to understand the practical aspects of digital marketing. On the chosen product/ service. The team of students should do the following exercises. 1. Make a blog on Bloggers/ WordPress/ any other platform of your choice and create at least three post on it. 2. Perform the On-Page SEO of the posts of the blog. 3. Perform Off Page SEO of the posts of the blog.	60

Suggested Evaluation Methods

		Internal Assessment	**End Term Exam**
	Theory		
	Class Participation	05	Theory: 35 Marks (Time: 03 Hrs)
	Seminar/Presentation/Assignment/Quiz/Class Test etc.	05	
	Mid Term Exam	05	
		15 Marks	

	Practicum			Practical: 35 Marks
	Class Participation	05		
	Seminar/Demonstration/Viva Voce/Lab Records etc.	10		
	Total	**15 Marks**		

Part-C Learning Resources

Recommended Books/E-Resources/LMS:

1. Chaffey, D., & Ellis Chadwick, F. (2019). Digital Marketing: Strategy, Implementation, and Practice. Pearson.
2. Ryan, D., & Jones, C. (2016). Understanding Digital Marketing: Marketing Strategies for Engaging the Digital Generation. Kogan Page.
3. Evans, D. (2021). Social Media Marketing: An Hour a Day. Sybex.
4. Pulizzi, J. (2014). Epic Content Marketing. McGraw Hill Education.
5. Enge, E., Spencer, S., & Fishkin, R. (2015). The Art of SEO. O'Reilly Media.
6. Grappone, J., & Couzin, G. (2011). Search Engine Optimization (SEO): An Hour a Day. Sybex.
7. Clifton, B. (2012). Advanced Web Metrics with Google Analytics. Wiley.
8. Kaushik, A. (2010). Web Analytics 2.0: The Art of Online Accountability and Science of Customer Centricity. Sybex.