

2	III	1. Company Law 2. Cost accounting	Choose any one from the following- 1. Business Regulatory Framework 2. Inventory Management	1	1	27/28/29	Diploma in Commerce
	IV	1. Income Tax Law and Accounts 2. Fundamentals of Marketing (4 Credit) 3. Digital Marketing (Practical) (2 Credit)	Choose any one from the following- 1. Fundamentals of Entrepreneurship 2. Tourism and Travel Management	1	1	27/28/29	
3	V	1. Corporate Accounting (5 Credit) 2. Goods and Services Tax (5 Credit) Choose any two from the following- 1. Business Finance (5 Credit) 2. Principles and Practices of Insurance (5 Credit) 3. Monetary Theory and Banking in India (5 Credit)			1	30 days Training or Survey where economic activities are involved	Bachelor Degree in Commerce
		1. Accounting for Managers (5 Credit) 2. Auditing (5 Credit)			1	Project	

Semester-wise Titles of the Papers in UG Commerce

(B.Com.)

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

Objectives, Functions of- United Nations World Tourism Organization (UNWTO), World Travel and Tourism Council (WTC), Pacific Asia Travel Association (PATA), International Air Transport Association (IATA), Travel Agents Association of India (TAAI), Indian Association of Tour Operators (IATO) and Federation of Hotel and Restaurant Associations of India (FHRAI).

Suggested Readings:

1. Bhatia A.K (2003) International Tourism, Sterling Publishers Pvt Ltd, New Delhi.
2. Pran Nath Seth(1997),Successful Tourism Management, Sterling Publishers Pvt Ltd, New Delhi,
3. Ghosh Bishwanth (2000), Tourism & Travel Management, Second Revised Edition Vikas Publishing House Pvt Ltd, New Delhi.

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

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

Open for all

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

Assessment and Presentation of Assignment	(04 marks)
Class Test-I (Objective Questions)	(04 marks)
Class Test-II (Descriptive Questions)	(04 marks)
Class Test-III (Objective Questions)	(04 marks)
Class Test-IV (Descriptive Questions)	(04 marks)
Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)	(05 marks)

Programme: B.Com.	Year: Third	Semester: Fifth
Subject: Commerce		
Course Code: C010501T	Course Title: Corporate Accounting	
Course outcomes: This course enables the student to develop awareness about corporate accounting in conformity with the provisions of company act.		
Credits: 5	Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75	Min. Passing Marks:10+25	
Total No. of Lectures: 75		
Unit	Topics	No. of Lectures
I	Shares: Features, Types Of Shares, Difference Between Preference Shares And Equity Shares, Share	15

	Capital And Its Types. Issues, Forfeiture And Re Issue Of Shares, Redemption Of Preference Shares.	
II	Debentures: Features & Types, Issue And Redemption Of Debentures, Profit Prior To Incorporation, Use Of Profit And Loss Prior To Incorporation, Methods Of Computing Profit And Loss Prior To Incorporation. Final Accounts, General Instruction For Preparation Of Balance Sheet And Statement Of Profit And Loss.	19
III	Valuation Of Goodwill: Meaning And Nature Of Goodwill, Needs And Methods Of Valuation Of Goodwill, Valuation Of Shares, Need And Methods Of Valuation Of Shares.	20
IV	Accounting For Amalgamation Of Companies As Per Indian Accounting Standard 14. Meaning, Characteristics And Objectives Of Amalgamation, Kinds Of Amalgamation, Accounting For Internal Reconstruction Internal And External.	21

Suggested Readings:

1. Gupta RL Radhaswami M, Company Accounts Sultan Chand And Company(Hindi and English)
2. Maheshwari SN And Maheshwari SK Corporate Accounting Vikas Publishing (Hindi and English)
3. Shukla SM And Gupta SP Advanced Accountancy Sahitya Bhawan Publication (Hindi and English)
4. Jaiswal K S Corporate Accounting Both English And Hindi Shukla MC Grewal
5. PS And Gupta SC Advanced Accounts S Chand And Company
6. Shukla MB Corporate Accounting Kitab Mahal
7. Babu, Deepak: Corporate Accounting, Navyug Publications, Agra (English and Hindi)

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

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

Open for all

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

Assessment and Presentation of Assignment	(04 marks)
Class Test-I (Objective Questions)	(04 marks)
Class Test-II (Descriptive Questions)	(04 marks)
Class Test-III (Objective Questions)	(04 marks)
Class Test-IV (Descriptive Questions)	(04 marks)
Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)	(05 marks)

Programme: B.Com.	Year: Third	Semester: Fifth
Subject: Commerce		
Course Code: C010502T	Course Title: Goods and Services Tax	
Course outcomes: To provide students with the working knowledge of principles and provisions of GST to understand the relevance of GST in the present Indian tax in scenario and its contribution for economic development.		
Credits: 5	Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75	Min. Passing Marks:10+25	
Total No. of Lectures: 75		
Unit	Topics	No. of Lectures
I	Indirect Tax: Meaning, Features, Difference Between Direct And Indirect Tax, Types Of Indirect Tax Before GST, Shortcoming Of Indirect Tax System During Pre GST Era. GST Meaning Advantages, Disadvantages Of Evaluation Of GST, Structure Of GST, CGST, SGST, IGST UTGST, And Important Definition Under GST Act.	17
II	Time Of Supply: Meaning Of Goods And Services, TOS Under Reverse Charge Mechanism, Invoicing Provisions, Provisions Related With Change Changes In GST Rate. Place Of Supply: POS Meaning, POS Of Goods And Services, Intra state And Interstate Supply. Value Of Supply: Meaning, Provisions Related With Determination Of Value Of Supply Of Goods And Services, Determination Of GST Liability.	16
III	Input Tax Credit ITC: Meaning Of Utilization Of ITC, Block Credit, Supply Not Eligible For ITC, Matching, Reversal And Reclaim Of ITC. Payment Under GST: Manner Of Payment Of GST Liability, Concept Of Electronic, Cash Credit And Liability Ledger, Refund Of Excess GST. Return: Meaning, Purpose And Importance, Different Types Of Return, Due Date Of Filing Return, Assessment Under GST: Meaning, Types Sales Assessment, Provisional Assessment, Summary Assessment, Best Judgment Assessment.	25
IV	Registration: Meaning Of Final Registration, Compulsory Registration, and Procedure For New	17

Registration, Amendment And Cancellation Of Registration. Accounts And Records: Manner Of Maintenance Of Accounts, Period Of Retention Of Relevant Records. Invoice: Format, Types Debit And Credit Note, Voucher Audit: Meaning, Types Mandatory, Departmental And Specific Audit, Penalty And Under GST, E -Way Bill.	
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Suggested Readings:

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

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

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

Open for all

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

Assessment and Presentation of Assignment	(04 marks)
Class Test-I (Objective Questions)	(04 marks)
Class Test-II (Descriptive Questions)	(04 marks)
Class Test-III (Objective Questions)	(04 marks)
Class Test-IV (Descriptive Questions)	(04 marks)
Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)	(05 marks)

Programme: B.Com.	Year: Third	Semester: Fifth
Subject: Commerce		

Course Code: C010503T	Course Title: Business Finance	
Course outcomes: This course is to help students understand the conceptual framework of Business Finance.		
Credits: 5	Core Compulsory / Elective: Elective	
Max. Marks: 25+75	Min. Passing Marks:10+25	
Total No. of Lectures (in hours per week): 75		
Unit	Topics	No. of Lectures
I	Business Finance: Nature And Scope, Finance Function Investment Financing And Dividend Decisions, Capital Budgeting: Meaning Nature And Importance Investment Decisions Are Its Major Evaluation Criteria.	15
II	Cost Of Capital: Meaning, Importance, Calculation Of Cost Of Debt, Preference Shares, Equity Shares And Retained Earnings, Combined (Weighted) Cost Of Capital, Capitalization- Meaning, Overcapitalization.	19
III	Dividend Policies: Issues In Dividend Policies, Dividend Models, Sources Of Funds: Long Term Funds, Short Term Funds, Nature Significance And Determinants Of Working Capital.	20
IV	Time value of Money, Uses of simple and Compound interest in business finance. Capital Market: (A) New Issue Market (B) Secondary Market Functions And Role Of Stock Exchange (BSE, NSE,) Money Market: Indian Money Markets- Composition And Structure.	21
Suggested Readings: <ol style="list-style-type: none"> 1. Avadhani V A Financial System 2. Bhalla VK Modern Working Capital Management 3. Chandra Prasanna Financial Management Theory And Practices 4. Khan NY And Jain PK Financial Management Tax And Problems 5. Pandey I M Financial Management <p>Note- Latest edition of the text books should be used.</p>		
This course can be opted as an elective by the students of following subjects: Open for all		
Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:		
Assessment and Presentation of Assignment	(04 marks)	
Class Test-I (Objective Questions)	(04 marks)	
Class Test-II (Descriptive Questions)	(04 marks)	
Class Test-III (Objective Questions)	(04 marks)	
Class Test-IV (Descriptive Questions)	(04 marks)	

Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)	(05 marks)	
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Programme: B.Com.	Year: Third	Semester: Fifth
Subject: Commerce		
Course Code: C010504T	Course Title: Principles and Practices of Insurance	

<p>Course outcomes: After completing this course a student will have:</p> <ul style="list-style-type: none"> ✓ Ability to understand the concept of Insurance along with the basic laws and practices of Insurance. ✓ Ability to understand the terminologies associated with the field of Insurance and control along with their relevance. ✓ Ability to identify the appropriate method and types of Insurance for solving different problems. ✓ Ability to apply basic Insurance principles to solve business and industry related problems. <p>Ability to understand the concept of Life, Marine and Fire Insurance.</p>
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Credits: 5	Core Compulsory / Elective: Elective
Max. Marks: 25+75	Min. Passing Marks: 10+25

Total No. of Lectures: **75**

Unit	Topics	No. of Lectures
I	Risk: Meaning, Types, Causes, Methods of Handling Risks. Insurance: Meaning, Origin & Development, Functions, Types, Principles, Advantages, Reinsurance, Double-Insurance.	17
II	Life Insurance: Meaning, Importance, Essentials of Life Insurance Contract, Procedure of Life Insurance. Life Insurance Policies, Nomination & Assignment, Surrender Value. Life Insurance Corporation: Functions & Organization.	20
III	Marine Insurance: Meaning, Significance, Scope and Insurable Risk, Characteristics of Marine Insurance, Contract, Types of Marine Policies, Main Clauses in Marine Policies and Marine Losses.	18

IV	Fire Insurance: Meaning, Hazards in Fire Insurance, Scope, importance, Fire Insurance Contract, Conditions of Fire Insurance Policy & Procedure. Miscellaneous Insurance: Motor Insurance, Burglary, Live-stock, Crop and Health Insurance.	20
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Suggested Readings:

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

6- शुक्ला सोमेश, शुक्ला सुधीर, ममर्रा माहरुख, बीमा मवमध एवं खात INote- **Latest edition of the text books should be used.**

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

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

Assessment and Presentation of Assignment	(04 marks)
Class Test-I (Objective Questions)	(04 marks)
Class Test-II (Descriptive Questions)	(04 marks)
Class Test-III (Objective Questions)	(04 marks)
Class Test-IV (Descriptive Questions)	(04 marks)
Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)	(05 marks)

Programme: B.Com.	Year: Third	Semester: Fifth
Subject: Commerce		
Course Code: C010505T	Course Title: Monetary Theory and Banking in India	
Course outcomes: The course expose the students to the working for money and financial system prevailing in India.		
Credits: 5	Core Compulsory / Elective: Elective	
Max. Marks: 25+75	Min. Passing Marks: 10+25	
Total No. of Lectures: 75		

Unit	Topics	No. of Lectures
I	Money: Functions, Alternative Measures To Money Supply In India And Their Different Components, Meaning And Changing Relative Importance Of Each Component, High Powered Money- Meaning And Uses, Sources Of Changes In High Powered Money. Financial System: Components, Financial Intermediaries.	17
II	Indian Banking System: Definition Of Bank, Commercial Banks, Importance And Functions, Structure Of Commercial Banking System In India. Regional Rural Banks, Cooperative Bank In India. Process Of Credit Creation By Banks; Determination Of Money Supply And Total Bank Credit.	17
III	Development Banks And Other Non-Banking Financial Institution: Main Features, Problems And Policies For Allocation Of Institutional Credit, Problem Between The Government And The Commercial Sector, Inter-Sectoral And Inter-Regional Problems, Problem Between Large And Small Borrowers.	25
IV	The Reserve Bank of India: Functions, Instruments Of Monetary And Credit Control; Main Features Of Monetary Policy Since Independence, Interest Rates; Various Rates In India (As Bond Rate, Bill Rate, Deposit Rate, etc.) Impact Of Inflation And Inflationary Expectations.	16

Suggested Readings:

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

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

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

Open for all

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

Assessment and Presentation of Assignment	(04 marks)
Class Test-I (Objective Questions)	(04 marks)
Class Test-II (Descriptive Questions)	(04 marks)
Class Test-III (Objective Questions)	(04 marks)
Class Test-IV (Descriptive Questions)	(04 marks)

Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)	(05 marks)	
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Programme: B.Com.	Year: Third	Semester: Sixth
Subject: Commerce		
Course Code: C010601T	Course Title: Accounting for Mangers	

Course outcomes:
After completing this course a student will have:

- ✓ Ability to understand the concept of Managerial Accounting along with the basic forms and norms of Managerial Accounting.
- ✓ Ability to understand the terminologies associated with the field of Managerial Accounting and control along with their relevance.
- ✓ Ability to identify the appropriate method and techniques of Managerial Accounting for solving different problems.
- ✓ Ability to apply basic Managerial Accounting principles to solve business and industry related issues and problems.

Ability to understand the concept of Budgetary Control, Cash Flow Statement, Fund Flow Statement, Break Even Analysis etc.

Credits: 5	Core Compulsory / Elective: Compulsory
Max. Marks: 25+75	Min. Passing Marks:10+25

Total No. of Lectures: **75**

Unit	Topics	No. of Lectures
I	Management Accounting- Concept, Meaning, Characteristics, Difference between Financial Accounting Management Accounting, Difference between Cost Accounting and Management Accounting, Techniques, Objectives and Importance. Management Accountant- Duties, Status, Functions and Responsibility. Financial Statement Analysis and Interpretation - Meaning, Objectives, Characteristics of an Ideal Financial Statement, Parties Interested in Financial Statement, Types of Financial Analysis - Horizontal, Vertical and Trend Analysis.	17
II	Ratio Analysis: meaning, Utility, Classification of Ratios - Profitability Ratio, Activity Ratio and Financial Position Ratios. Fund Flow and Cash Flow Statement-	16