

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	

	3. Comprehensive Viva (5 Credit)						
	<b>Choose any one from the following-</b>						
	1. Financial Institutions and Market (5 Credit)						
	2. Human Resource Management (5 Credit)						
	3. Business Ethics and Corporate Governance (5 Credit)						

# 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

<b>Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)</b>	<b>(05 marks)</b>	
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Programme: <b>B.Com.</b>	Year: <b>Third</b>	Semester: <b>Sixth</b>
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Subject: <b>Commerce</b>		
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Course Code: <b>C010601T</b>	Course Title: <b>Accounting for Mangers</b>
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<p>Course outcomes: After completing this course a student will have:</p> <ul style="list-style-type: none"> <li>✓ Ability to understand the concept of Managerial Accounting along with the basic forms and norms of Managerial Accounting.</li> <li>✓ Ability to understand the terminologies associated with the field of Managerial Accounting and control along with their relevance.</li> <li>✓ Ability to identify the appropriate method and techniques of Managerial Accounting for solving different problems.</li> <li>✓ Ability to apply basic Managerial Accounting principles to solve business and industry related issues and problems.</li> </ul> <p>Ability to understand the concept of Budgetary Control, Cash Flow Statement, Fund Flow Statement, Break Even Analysis etc.</p>
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Credits: <b>5</b>	Core Compulsory / Elective: <b>Compulsory</b>
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Max. Marks: 25+75	Min. Passing Marks: 10+25
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Total No. of Lectures: <b>75</b>		
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<b>Unit</b>	<b>Topics</b>	<b>No. of Lectures</b>
<b>I</b>	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
<b>II</b>	Ratio Analysis: meaning, Utility, Classification of Ratios - Profitability Ratio, Activity Ratio and Financial Position Ratios. Fund Flow and Cash Flow Statement-	16

	Concept, Meaning of the term Fund and Preparation of Fund Flow Statement and Cash Flow Statement (As-3).	
III	Business Budgeting: Meaning of Budget and Budgeting, Objectives, Limitations and importance, Essentials of effective Budgeting, Classification of Budgets- Flexible budget and Zero Based Budget. Marginal Costing: Meaning, Determination of Profit under Marginal Costing, Pricing of Product, make or buy Decision, Selection of most profitable channel. Break Even Analysis: Concept and Practical Applications of Break even Analysis.	22
IV	Standard Costing and Variance Analysis: Meaning and Objectives of Standard Costing Setting of Standard, Variance Analysis: Material and Labour Variance. Reporting to Management: Meaning, Objectives, Principles of Reporting, Importance of Reports, Classification of Reports, Reporting at different Levels of Management.	20

#### **Suggested Readings:**

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

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:

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

Programme: <b>B.Com.</b>	Year: <b>Third</b>	Semester: <b>Sixth</b>
Subject: <b>Commerce</b>		
Course Code: <b>C010602T</b>	Course Title: <b>Auditing</b>	
Course outcomes: This course aims at imparting knowledge about the principles and methods of auditing and their application.		
Credits: <b>5</b>	Core Compulsory / Elective: <b>Compulsory</b>	
Max. Marks: 25+75	Min. Passing Marks: 10+25	
Total No. of Lectures: <b>75</b>		
<b>Unit</b>	<b>Topics</b>	<b>No. of Lectures</b>
<b>I</b>	Methodology of Accounting, Auditing and Fraud risk management in <b>Kautilya's Arthshastra</b> . <b>Audit and Audit Process:</b> Meaning, Nature, Objectives and Various Classes of Auditing, Standard of Auditing, Pronouncements on accepted Auditing practices, Internal Control and the need for its evaluation by the Auditor.	17
<b>II</b>	<b>Audit Procedures:</b> Verification programme-selective verification, Audit in depth, test checking, Auditor's Approach to statistical sampling, Routine checking, vouchers, verification and valuation of assets and liabilities, Auditor's Report on Profit and Loss Account and Balance Sheet.	15
<b>III</b>	<b>Audit of Limited Companies:</b> Qualifications and Appointment of Company Auditors, their powers, duties and liabilities as per Company Act 1956, Enquiries under Section 227 (IA), Audit of share capital, share transfer and managerial remuneration,	19

	Additional matters in the Auditor's Report (Manufacturing and other companies), Auditor's Report Order 1988.	
IV	<b>Audit of Public Sector Undertaking and Banks:</b> Special features concerning Audit of departmental undertakings, Statutory Corporations and Government Companies, Procedure of appointment of Auditors, Special features relating to the audit of Banks, Audit of Insurance Companies and audit of non-profit companies. <b>Cost Audit:</b> Importance of cost audit, Provisions regarding cost audit, Cost Audit report, Tax and Social Audit. <b>Internal Audit:</b> Objective and scope of Internal Audit, Responsibilities and Authority of Internal Auditors, Relationship between internal auditor and statutory auditor.	24

**Suggested Readings:**

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

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

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

Open for all

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

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

Programme: <b>B.Com.</b>	Year: <b>Third</b>	Semester: <b>Sixth</b>
Subject: <b>Commerce</b>		
Course Code: <b>C010604T</b>	Course Title: <b>Financial Market Operations</b>	
<p>Course outcomes: After completing this course a student will have:</p> <ul style="list-style-type: none"> <li>✓ Ability to understand the concept of Financial Market along with the basic forms and norms of Financial Market.</li> <li>✓ Ability to understand the terminologies associated with the field of Financial Market and control along with their relevance.</li> <li>✓ Ability to identify the appropriate method and techniques of Financial Market for solving different problems.</li> <li>✓ Ability to apply basic Financial Market principles to solve business and industry related problems.</li> <li>✓ Ability to understand the concept of Primary and Secondary Market, Stock Exchange, SEBI etc.</li> </ul>		
Credits: <b>5</b>		Core Compulsory / Elective: <b>Elective</b>
Max. Marks: 25+75		Min. Passing Marks: 10+25
Total No. of Lectures: <b>75</b>		
<b>Unit</b>	<b>Topics</b>	<b>No. of Lectures</b>
<b>I</b>	<b>Financial Markets an Overview:</b> Meaning of Financial Market and its Significance in the Financial System. Financial Markets in the Organized Sector - Industrial Securities Market, Government Securities Market, Long-term Loans Market, Mortgages Market, Financial Guarantee Market, Meaning and Structure of Money Market in India, Characteristics of a Developed Money Market, Significance and Defects of Indian Money Market.	17
<b>II</b>	<b>Capital Market:</b> New issue market - Meaning and Functions of New Issue Market, Instruments of New Issues, Players and their role in the New Issue Market, issue-pricing and marketing. Defects and Remedies of New Issue Market.	26
<b>III</b>	<b>Secondary market:</b> Functions and role of stock exchange; Listing procedure and legal requirements; Public Stock Exchanges-NSE, BSE and OTCEI. Functionaries on Stock Exchanges: Brokers, Sub brokers, market makers, jobbers, portfolio consultants, institutional investors.	16



<b>IV</b>	<b>Investor Protection:</b> Grievances concerning stock exchange dealings and their removal, Demat Trading.  SEBI Guidelines - Primary Market, Secondary Market and the Protection of investor's interest, NCLT & NCLAT.	16
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**Suggested Readings:**

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

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

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

**Open for all**

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

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

Programme: **B.Com.**

Year: **Third**

Semester: **Sixth**

Subject: **Commerce**

Course Code: **C010605T**

Course Title: **Human Resource Management**

Course outcomes: The paper aims to develop in the students a proper understanding about human resource management.

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	<b>Human Resource Management</b> concept and function, role of competencies of HR manager at our policies evolution of HRM emerging challenges of Human Resource Management workforce diversity empowerment VRS work life balance downsizing.	15
II	<b>Recruitment &amp; Selection:</b> Recruitment, factors affecting recruitment, sources of recruitment, Selection – Process, selection test, Interview, Orientation, Placement. <b>Training &amp; Development:</b> Training- Objectives & Importance of training, Training Methods-On job training and off- the job training.	20
III	<b>Employee Compensation:</b> Compensation & Welfare, Job Evaluation. <b>Performance Appraisal:</b> Techniques, Job Enlargement & Job Enrichment, Quality of Work Life, Worker’s Participation in Management.	25
IV	<b>EMPLOYEE WELFARE:</b> Various welfare schemes & Safety Measures. Employee Benefits – Meaning and its types, Fringe Benefits; Remuneration – Salary, Bonus, Commission, Long Term Incentives, Perquisites. Grievance Handling & Discipline – Meaning, Importance. Collective Bargaining – Meaning and Importance, Process.	15

**Suggested Readings:**

1. Aswathappa K Maine resource management Tata McGraw Hill
2. Verma Pramod SaviBagiyaprabandhan Rao VSP human resource management Excel books
3. Tripathi PC personnel management and Industrial Relations Sultan Chand and sons
4. Agarwal & Fauzdar, Human Resource Management-SBPD Publishing House, Agra ( English/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:

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

<b>Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)</b>	<b>(05 marks)</b>	
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Programme : <b>B.Com.</b>	Year: <b>Third</b>	Semester: <b>Sixth</b>
Subject: <b>Commerce</b>		
Course Code: <b>C010606T</b>	Course Title: <b>Business Ethics and Corporate Governance</b>	
Course outcomes: This course seeks to provide knowledge about the concepts, tools, techniques, and relevance of Business Ethics and Corporate Governance in the present changing scenario.		
Credits: <b>5</b>	Core Compulsory / Elective: <b>Elective</b>	
Max. Marks: 25+75	Min. Passing Marks: 10+25	
Total No. of Lectures: <b>75</b>		
<b>Unit</b>	<b>Topics</b>	<b>No. of Lectures</b>
<b>I</b>	Values – Importance, Sources of Value Systems, Types, Values, Loyalty and Ethical Behaviour, Values across Cultures; Business Ethics – Nature, Characteristics and Needs, Ethical Practices in Management.	17
<b>II</b>	The Ethical Value System – Universalism, Utilitarianism, Distributive Justice, Social Contracts, Individual Freedom of Choice, Professional Codes; Culture and Ethics – Ethical Values in different Cultures, Culture and Individual Ethics.	26
<b>III</b>	Law and Ethics – Relationship between Law and Ethics, Other Bodies in enforcing Ethical Business Behaviour, Impact of Laws on Business Ethics; Social Responsibilities of Business – Environmental Protection, Fair Trade Practices, Fulfilling all National obligations under various Laws, Safeguarding Health and well- being of Customers.	16
<b>IV</b>	Corporate Governance: Issues, need, corporate governance code, transparency & disclosure, role of auditors, board of directors and shareholders; Global issues of governance, accounting and regulatory frame work, corporate scams, committees in India and	16

abroad, corporate social responsibility.

**Suggested Readings:**

1. Kitson Alan- Ethical Organisation, Palgrave
2. L. T. Hosmer : The Ethics of Management, Universal Book.
3. D. Murray : Ethics in Organizational, Kogan Page.
4. S. K. Chakraborty : Values and Ethics in Organisation, OUP

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

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

**Open for all**

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

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

**Course prerequisites:** To study this course, a student may have **any subject in class 12<sup>th</sup>**.

**Suggested equivalent online courses:**

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

**Further Suggestions:**

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

**Greater employment opportunities**

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

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

### **Plethora of Specialisation**

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

### **Helps in Overall Personality Development**

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

### **Vast Career choice**

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

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

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