

Syllabus

Ordinance No. V-62(B)

BACHELOR OF COMMERCE

Date of Academic Council Meeting: 06/05/2025

Date of Executive Council Meeting: 28/06/2025

Swami Vivekanand Subharti University, Meerut, UP

(Established by Govt. of U.P. vide U.P Act No. 32 of 2016)



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SUBHARTI
UNIVERSITY
Approved by UGC
Where Education is a Passion...



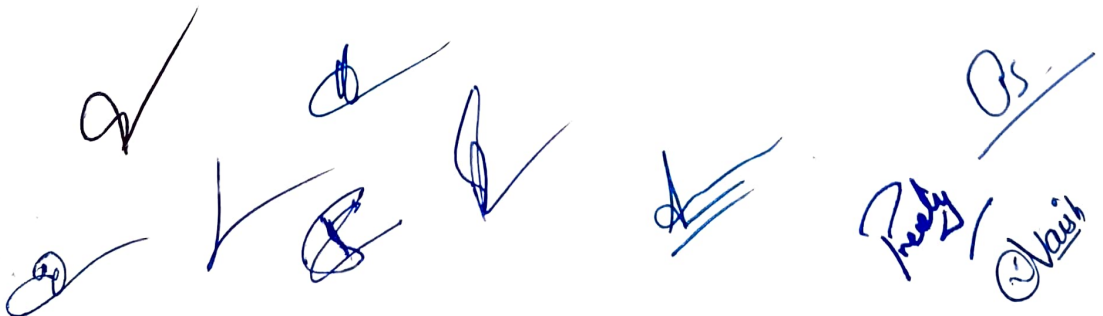
Acharya Vishnu Gupt Subharti College of Management & Commerce
Faculty of Management & Commerce

Curriculum

Four Year Degree Programme - FYDP

BACHELOR OF COMMERCE (B.COM)


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Ordinance No. V-62(B)
BACHELOR OF COMMERCE
Four Year Degree Programme - FYDP

PROGRAMME OBJECTIVES:

1. To provide students with a sound foundation in the fundamentals of commerce leading to application.
2. To help students to acquire conceptual knowledge of accounting and to impart skill for recording various kinds of business transactions.
3. To promote student awareness of the life-long learning and to introduce them to professional ethics and codes of professional practice
4. To provide opportunity for students to gain exposure in theoretical and practical exposure in multidisciplinary areas.
5. To develop the ability among students for self-learning and soft skills to react aptly in different situations.

Specifically the objectives of the B.Com Programme are:

1. To develop skills in students for new areas of finance and commerce.
2. To stimulate in students an interest in research and initiate them into methodologies of research.
3. To foster thinking minds that are sensitive to societal needs and issues thus making them good human beings and responsible members of the society.

PROGRAMME OUTCOME:

After successful completion of the Programme, an individual will be able:

1. Develop the skills like effective communication, decision making and problem solving in day to day business.
2. Demonstrate relevancy of foundational and theoretical knowledge of their academic major and to gain practical exposure.
3. Demonstrate ethical and value-based leadership ability.
4. Define and analyze regional, national, global economic, legal, and ethical aspects of business.
5. Integrate others in the achievement of organizational goals, contributing effectively to a team environment.
6. Demonstrate work ethics for the good of others and translate into a good citizen.
7. Demonstrate responsibility towards environment and the society.



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**B.COM
Semester I**

Name of Course	Type of Course	Paper Code	Course Name	L	T	P	Credit	Marks		Marks
								CCA	ESE	
Major Course-1	MJC-1	B.Com 101A	Business Organisation	5	1	0	6	30	70	100
		B.Com 101B	Business Statistics							
Minor Course-1	MIC-1	B.Com 102A	Business Communication	3	1	0	4	30	70	100
		B.Com 102B	Fundamentals of Business Analytics							
Minor Course-2	MIC-2	B.Com 103	Green Marketing Management	3	1	0	4	30	70	100
Multidisciplinary Course-1	MDC-1	B.Com 104	Introduction to Computer Application	3	1	0	4	30	70	100
Ability Enhancement Course-1	Theory	AEC-1	Ability Enhancement Course-1	1	0	0	2	15	35	100
	Practical	AEC-1-P		0	0	2		15	35	
Skill Enhancement Course-1	SEC-1	Z010101T	First Aid and Basic Health	2	0	2	3	30	70	100
Total				17	4	4	23	180	420	600


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B.COM
SEMESTER-II

Name of Course	Type of Course	Paper Code	Course Name	L	T	P	Credit	Marks		Marks
								CC A	ESE	
Major Course-2	MJC-2	B.Com-201A	Business Management	5	0	0	5	30	70	100
		B.Com-201B	Financial Accounting							
Minor Course-3	MIC-3	B.Com-202A	Essentials of E-Commerce	3	1	0	4	30	70	100
		B.Com-202B	Business Economics							
Minor Course-4	MIC-4	B.Com-203	Talent Management	3	1	0	4	30	70	100
Multidisciplinary Course-2	MDC-2	B.Com-204	Advertising Management	3	1	0	4	30	70	100
Ability Enhancement Course-2	AEC-2	AEC-2	Environmental Science	2	0	0	2	30	70	100
Skill Enhancement Course-2	SEC-2	Z020201	Food, Nutrition and Hygiene	2	1	0	3	30	70	100
Total				18	4	0	22	180	420	600

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**B.COM
SEMESTER-III**

Name of Course	Type of Course	Paper Code	Course Name	L	T	P	Credit	Marks		Marks
								CCA	ESE	
Major Course-3	MJC-3	B.Com-301A	Company Law	5	1	0	6	30	70	100
		B.Com-301B	Cost Accounting							
Major Course-4	MJC-4	B.Com-302A	Business Regulatory Framework	3	1	0	4	30	70	100
		B.Com-302B	Inventory Management							
Minor Course-5	MIC-5	B.Com-303A	Business Data Mining	3	1	0	4	30	70	100
		B.Com-303B	Soft Skill and Development							
Multidisciplinary Course-3	MDC-3	B.Com-304	Business Law	3	1	0	4	30	70	100
Ability Enhancement Course-3	AEC-3	AEC-3	Disaster Risk Management	1	0	2	2	30	70	100
Skill Enhancement Course-3	SEC-3	Z030301	Human Values and Environmental Studies	2	1	0	3	30	70	100
TOTAL							23	180	420	600


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**B.COM
SEMESTER-IV**

Name of Course	Type of Course	Paper Code	Course Name	L	T	P	Credit	Marks		Marks
								CCA	ESE	
Major Course-5	MJC-5	B.Com-401A	Income Tax Law and Accounts	5	0	0	5	30	70	100
		B.Com-401B	Fundamentals of Marketing							
Major Course-6	MJC-6	B.Com-402A	Fundamental of Entrepreneurship	5	0	0	5	30	70	100
		B.Com-402B	Organisational Behaviour							
Major Course-7	MJC-7	B.Com-403A	Investment Analysis & Portfolio Management	5	0	0	5	30	70	100
		B.Com-403B	Banking and Insurance							
Minor Course-6	MIC-6	B.Com-404A	Computer Application Analysis with Excel & SPSS	4	0	0	4	30	70	100
		B.Com-404B	Business Ethics and Governance							
Ability Enhancement Course-4	AEC-4	AEC-4	NCC/NSS/MOOC*	2	0	0	2	30	70	100
TOTAL							21	150	350	500

* Business Environment (B.Com 405) may be opted in place of AEC-4 in CDOE


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**B.COM
SEMESTER-V**

Name of Course	Type of Course	Paper Code	Course Name	L	T	P	Credit	Marks		Marks
								CCA	ESE	
Major Course-8	MJC-8	B.Com-501A	Corporate Accounting	5	0	0	5	30	70	100
		B.Com-501B	Goods and Services Tax							
Major Course-9	MJC-9	B.Com-502A	Business Finance	5	0	0	5	30	70	100
		B.Com-502B	Principles and Practices of Insurance							
Major Course-10	MJC-10	B.Com-503A	Industrial Relations & Labour Laws	4	0	0	4	30	70	100
		B.Com-503B	Company Accounts							
Minor Course-7	MIC-7	B.Com-504A	Personal Selling and Salesmanship	4	0	0	4	30	70	100
		B.Com-504B	Monetary Theory and Banking in India							
Summer Training	INT-1	B.Com-505	Internship**	0	0	12	6	30	70	100
Total				16	0	8	24	150	350	500

** Training and Development (B.Com- 506) may be opted in place of Internship in CDOE


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**B.COM
SEMESTER-VI**

Name of Course	Type of Course	Paper Code	Course Name	L	T	P	Credit	Marks		Marks
								CCA	ESE	
Major Course-11	MJC-11	B.Com-601A	Accounting for Manager	5	0	0	5	30	70	100
		B.Com-601B	Auditing							
Major Course-12	MJC-12	B.Com-602A	Financial Market	5	0	0	5	30	70	100
		B.Com-602B	Human Resource Management							
Major Course-13	MJC-13	B.Com-603A	Business Ethics and Corporate Governance	5	0	0	5	30	70	100
		B.Com-603B	Communication Skill and Personality Development							
Minor Course-8	MIC-8	B.Com-604A	Corporate Financial Restructuring	4	0	0	4	30	70	100
		B.Com-604B	Social Responsibility & Community Engagement							
Minor Course-9	MIC-9	B.Com-605A	Supply Chain Management	4	0	0	4	30	70	100
		B.Com-606B	E- Marketing							
TOTAL							23	150	350	500


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**B.COM
SEMESTER-VII**

Name of Course	Type of Course	Paper Code	Course Name	L	T	P	Credit	Marks		Marks
								CC A	ESE	
Major Course-14	MJC-14	B.Com-701A	Advanced Research	5	1	0	6	30	70	100
		B.Com-701B	Innovation and creativity							
Major Course-15	MJC-15	B.Com-702A	Social Entrepreneurship	5	1	0	6	30	70	100
		B.Com-702B	Entrepreneurial Promotions							
Major Course-16	MJC-16	B.Com-703A	Family Business Management	5	1	0	6	30	70	100
		B.Com-703B	Marketing of Services							
Minor Course-10	MIC-10	B.Com-704A	Operation Research	4	0	0	4	30	70	100
		B.Com-704B	Information System for Managers							
TOTAL				20	0	0	22	120	280	400


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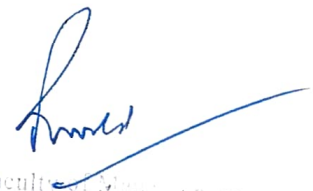
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SEMESTER-VIII

Name of Course	Type of Course	Paper Code	Course Name	L	T	P	Credit	Marks		Marks
								CCA	ESE	
Major Course-17	MJC-17	B.Com-801A	International Business	5	1	0	6	30	70	100
		B.Com-801B	Business Intelligence							
Minor Course -11	MIC-11	B.Com-802A	Retail Management	4	0	0	4	30	70	100
		B.Com-802B	Brand Management							
Research Project/Dissertation	RP-1	B.Com-803	Dissertation	-			12	-	-	100
TOTAL							22	60	120	300


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B.Com –FYDP Summary

Year	Semester	Credit	Marks	Total Credit	Total Marks	Completion on Exit
B.Com 1 st Year	I	23	600	45	1200	Certificate
	II	22	600			
B.Com 2 nd Year	III	23	600	89	2300	Diploma
	IV	21	500			
B.Com 3 rd Year	V	24	500	136	3300	Degree
	VI	23	500			
B.Com 4 th Year	VII	22	400	180	4000	UG degree with Honours
	VIII	22	300			

List of all Courses under different categories for B.Com Programme

Course Type	Type of Course	Course Code	Course Name
Major	MJC- 1	B.Com 101A	Business Organisation
		B.Com 101B	Business Statistics
	MJC- 2	B.Com-201A	Business Management
		B.Com-201B	Financial Accounting
	MJC- 3	B.Com-301A	Company Law
		B.Com-301B	Cost Accounting
	MJC- 4	B.Com-302A	Business Regulatory Framework
		B.Com-302B	Inventory Management
	MJC- 5	B.Com-401A	Income Tax Law and Accounts
		B.Com-401B	Fundamentals of Marketing
	MJC- 6	B.Com-402A	Fundamental of Entrepreneurship
		B.Com-402B	Organisational Behaviour
	MJC- 7	B.Com-403A	Investment Analysis & Portfolio Management
		B.Com-403B	Banking and Insurance
	MJC- 8	B.Com-501A	Corporate Accounting
		B.Com-501B	Goods and Services Tax
	MJC- 9	B.Com-502A	Business Finance
		B.Com-502B	Principles and Practices of Insurance
	MJC- 10	B.Com-503A	Industrial Relations & Labour Laws
		B.Com-503B	Company Accounts
	MJC- 11	B.Com-601A	Accounting for Manager
		B.Com-601B	Auditing
	MJC- 12	B.Com-602A	Financial Market
		B.Com-602B	Human Resource Management
	MJC- 13	B.Com-603A	Business Ethics and Corporate Governance
		B.Com-603B	Communication Skill and Personality Development
	MJC- 14	B.Com-701A	Advanced Research

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		B.Com-701B	Innovation and creativity
	MJC- 15	B.Com-702A	Social Entrepreneurship
		B.Com-702B	Entrepreneurial Promotions
		B.Com-703A	Family Business Management
	MJC- 16	B.Com-703B	Marketing of Services
		B.Com-801A	International Business
	MJC- 17	B.Com-801B	Business Intelligence
		B.Com 102A	Business Communication
Minor	MIC- 1	B.Com 102B	Fundamentals of Business Analytics
		B.Com 103	Green Marketing Management
	MIC- 2	B.Com-202A	Essentials of E-Commerce
		B.Com-202B	Business Economics
	MIC- 3	B.Com-203	Talent Management
	MIC- 4	B.Com-303A	Business Data Mining
		B.Com-303B	Soft Skill and Development
	MIC- 5	B.Com-404A	Computer Application Analysis with Excel & SPSS
		B.Com-404B	Business Ethics and Governance
	MIC- 6	B.Com-504A	Personal Selling and Salesmanship
		B.Com-504B	Monetary Theory and Banking in India
	MIC- 7	B.Com-604A	Corporate Financial Restructuring
		B.Com-604B	Social Responsibility & Community Engagement
	MIC- 8	B.Com-605A	Supply Chain Management
		B.Com-605B	E- Marketing
	MIC- 9	B.Com-704A	Operation Research
		B.Com-704B	Information System for Managers
	MIC- 10	B.Com-802A	Retail Management
		B.Com-802B	Brand Management
	MIC- 11	B.Com 104	Introduction to Computer Application
		B.Com-204	Advertising Management
B.Com-304		Business Law	
Multidisciplinary Course - 1	Theory	AEC-1	Ability Enhancement Course-1
	Practical	AEC-1-P	
	AEC-2	AEC-2	Environmental Science
	AEC-3	AEC-3	Disaster Risk Management
Ability Enhancement Course- 1	AEC-4	AEC-4	NCC/NSS/MOOC
	SEC- 1	Z010101T	First Aid and Basic Health
	SEC- 2	Z020201	Food, Nutrition and Hygiene
	SEC- 3	Z030301	Human Values and Environmental Studies
Skill Enhancement Course- 1	INT- 1	B.Com- 505	Internship
	RP- 1	B.Com- 803	Dissertation
	Research Project/ Dissertation		

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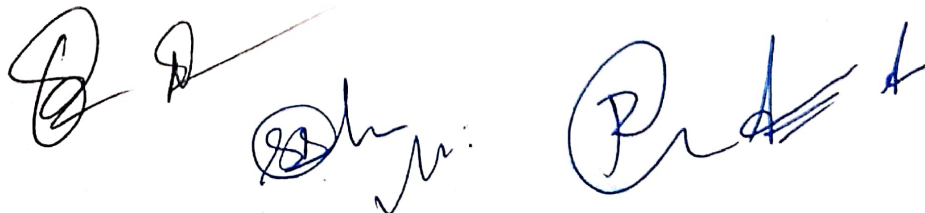
B.Com 1st Year (1st Semester)

Programme: <u>B.Com.</u>	Year: First	Semester: First
Course Code: <u>B.Com- 101 A</u>	Course Title: Business Organization	
Credits: 6	Lecture: 05 Tutorial: 01	
Max. Marks: 30+70	Min. Passing Marks: 12+28	
Major Course -1		
Course Objective		
To provide students with a comprehensive understanding of business concepts, forms of organization, promotion, plant location and layout, size and combination of business units, and rationalization, enabling them to analyze modern business operations and managerial decisions effectively.		
Unit	Topics	Hours-90
I	Business: Concept, Meaning, Features, Stages of development of business and importance of business. Classification of Business Activities. Meaning, Characteristics, Importance and Objectives of Business Organization, Evolution of Business Organisation. Difference between Industry and Commerce and Business and Profession. Modern Business and their Characteristics.	20
II	Promotion of Business: Considerations in Establishing New Business. Qualities of a Successful Businessman. Forms of Business Organisation: Sole Proprietorship, Partnership, Joint Stock Companies & Co-operatives and their Characteristics, relative merits and demerits, Difference between Private and Public Company, Concept of One Person Company.	20
III	Plant Location: Concept, Meaning, Importance, Factors Affecting Plant Location. Alfred Weber's and Sargent Florence's Theories of Location. Plant Layout -: Meaning, Objectives, Importance, Types and Principles of Layout. Factors Affecting Layout. Size of Business Unit -: Criteria for Measuring the Size and Factors Affecting the Size. Optimum Size and factors determining the Optimum Size.	25
IV	Business Combination: Meaning, Characteristics, Objectives, Causes, Forms and Kinds of Business Combination. Rationalization: Meaning, Characteristics, Objectives, Principles, Merits and demerits, Difference between Rationalization and Nationalization.	25

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

1. Ability to understand the concept of Business Organisation along with the basic laws and norms of Business Organisation.
2. Ability to understand the terminologies associated with the field of Business Organisation along with their relevance.
3. Ability to identify the appropriate types and functioning of Business Organisation for solving different problems.

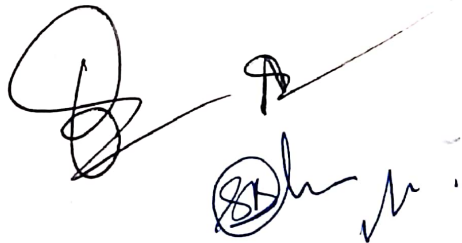
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4. Ability to apply basic Business Organisation principles to solve business and industry related problems.
5. Ability to understand the concept of Sole Proprietorship, Partnership and Joint Stock Company etc.

Suggested Readings:

- Gupta, C.B., "Business Organisation", Mayur Publication, (2014).
- Singh, B.P., Chhabra, T.N., "An Introduction to Business Organisation & Management", Kitab Mahal, (2014).
- Sherlekar, SA & Sherlekar, V.S, "Modern Business Organization & Management Systems Approach Mumbai", Himalaya Publishing House, (2000).
- Bhusan Y. K., "Business Organization", Sultan Chand & Sons.
- Prakash, Jagdish, "Business Organistaton and Management", Kitab Mahal Publishers (Hindi and English)



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Programme: <u>B.Com.</u>	Year: First	Semester: First
Course Code: B.Com- 101 B	Course Title: Business Statistics	
Credits: 6	Lecture: 05	Tutorial: 01
Max. Marks: 30+70	Min. Passing Marks:12+28	
	Major Course -I	

Course Objective

To equip students with fundamental knowledge of statistical concepts, data collection, presentation, analysis, and interpretation, including measures, correlation, index numbers, and time series analysis, for effective decision-making and research applications.

Unit	Topics	Hours-90
I	Indian Statistics: Meaning, About father of Indian Statistics (Prof. Prasanta Chandra Mahalanobis). Introduction to Statistics: Meaning, Scope, Importance and Limitation, Statistical Investigation- Planning and organization, Statistical units, Methods of Investigation, Census and Sampling. Collection of Data- Primary and Secondary Data, Editing of Data Classification of data, Frequency Distribution and Statistical Series, Tabulation of Data Diagrammatical and Graphical Presentation of Data.	25
II	Measures of Central Tendency – Mean, Median, Mode, Geometric and Harmonic Mean; Dispersion – Range, Quartile, Percentile, Quartile Deviation, Mean Deviation, Standard Deviation and its Co-efficient, Co-efficient of Variation and Variance, Test of Skewness and Dispersion, Its Importance, Co-efficient of Skewness.	25
III	Correlation- Meaning, application, types and degree of correlation, Methods- Scatter Diagram, Karl Pearson's Coefficient of Correlation, Spearman's Rank Coefficient of Correlation.	15
IV	Index Number: - Meaning, Types and Uses, Methods of constructing Price Index Number, Fixed – Base Method, Chain-Base Method, Base conversion, Base shifting deflating and splicing. Consumer Price Index Number, Fisher's Ideal Index Number, Reversibility Test- Time and Factor; Analysis of Time Series: -Meaning, Importance and Components of a Time Series. Decomposition of Time Series: - Moving Average Method and Method of Least square.	25

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

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CO1: Understand the fundamentals of statistics, its scope, importance, limitations, and the contributions of Prof. P.C. Mahalanobis to Indian statistics.

CO2: Collect, organize, classify, and present data using appropriate methods, including tabulation, frequency distribution, and diagrammatic/graphical representation.


CO3: Apply measures of central tendency and dispersion, including mean, median, mode, standard deviation, variance, and skewness, to analyze and interpret data effectively.

CO4: Analyze relationships between variables using correlation methods such as scatter diagrams, Karl Pearson's coefficient, and Spearman's rank correlation.

CO5: Construct and interpret index numbers and analyze time series data using methods like moving averages and least squares to identify trends and patterns.

Suggested Readings:

- Heinz, Kohler: Statistics for Business & Economics, HarperCollins;
- Gupta, S.C. Fundamental of Statistics, Himalaya Publication.
- Sharma J.K., Business Statistics, Pearson Education.
- Gupta S.P. & Gupta Archana, Elementary Statistics, (English and Hindi) Sultan



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Programme: <u>B.Com.</u>	Year: First	Semester: First
Course Code: B.Com- 102 A	Course Title: Business Communication	
Credits: 4	Lecture: 03	Tutorial: 01
Max. Marks: 30+70	Min. Passing Marks: 12+28	
	Minor Course-1	
Course Objective: To develop students' effective business communication skills by enhancing verbal, non-verbal, written, digital, and reporting abilities, including presentations, office correspondence, interviews, and professional report writing using appropriate formats and APA documentation.		
Unit	Topics	Hours-60
I	Introduction: Process and Importance of Communication, Types of Communication (verbal & Non Verbal), Different forms of Communication. Barriers to Communication: Linguistic Barriers, Psychological Barriers, Interpersonal Barriers, Cultural Barriers, Physical Barriers, Organizational Barriers. Role, effects and advantages of technology in Business Communication like email, text messaging, instant messaging and modern techniques like video conferencing, social Networking. Strategic importance of e-communication.	15
II	NON-Verbal Aspects of Communicating: Body Language, Kinesics, Proxemics, and Paralanguage. Effective Listening: Principles of Effective listening, Factors affecting listening exercises, Oral, Written and video sessions, Interviewing skills: Appearing in interviews, Writing resume and letter of application. Modern forms of communicating: E-Mail, Video Conferencing etc.	15
III	Business language and presentation, Importance of Business language, Vocabulary Words often confused Words often misspelt, Common errors in English. Oral Presentation Importance, Characteristics, Presentation Plan, Power point presentation, Visual aids. Writing skills: Planning business messages, Rewriting and editing, The first draft and Reconstructing the final draft. Office Correspondence: Official Letter, Semi Official Letter And Memorandum.	15
IV	Report Writing Identify the types of reports, define the basic format of a report, identify the steps of report writing, write a report meeting the format requirements, determine the process of writing a report, importance of including visuals such as tables, diagrams and charts in writing report, apply citation rules (APA style documentation) in reports.	15

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

CO1: Understand the **process, types, and importance of communication**, including verbal, non-verbal, and modern forms of communication and analyze various **barriers to effective communication** in personal and organizational contexts.


CO2: Demonstrate effective **business communication skills** by applying appropriate **non-verbal cues, listening principles, interviewing skills,** and modern e-communication tools such as email, video conferencing, and social networking.

CO3: Develop proficiency in **business language and presentation skills,** including correct usage of vocabulary, avoidance of common errors, and preparation and delivery of **oral presentations** using visual aids and PowerPoint.

CO4: Apply effective **writing and reporting skills** by preparing business messages, office correspondence, and formal reports following standard formats, incorporating visuals, and using **APA style documentation** appropriately.

Suggested Readings:

- Lesikar, R.V. & Flatley, M.E.; Basic Business Communication Skills for
- Empowering the Internet Generation, Tata McGraw Hill Publishing Company Ltd. New Delhi.
- Bovee, and Thill, Business Communication Today, Pearson Education
- Shirley, Taylor, Communication for Business, Pearson Education
- Locker and Kaczmarek, Business Communication: Building Critical Skills, TMH



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Course Code: B.Com-102 B	Course Name: Fundamentals of Business Analytics	
Course Credit: 04	Lecture: 03	Tutorial: 01
Course Type:	Elective	Minor Course-1

End Semester Examination System

Maximum Marks Allotted	Minimum Pass Marks	Time Allowed
70	28	3 Hours

Continuous Comprehensive Assessment (CCA) Pattern

Tests	Assignment/ Tutorial/ Presentation/class test	Attendance	Total
15	5	10	30

Course Objective:

- The main objectives of this course are to:
- To achieve and establish vital understanding of big data application in business intelligence.
- To institute the concept of systematic transformation of process-oriented data into information of underlying business process.
- To exhibit knowledge of data analysis techniques and to apply principles of data sciences integrating enterprise reporting.

UNIT	Course Content	Hours-60
I	Introduction to the BA Role: Business Analysis -Business Analyst - The evolving role of the Business Analyst - The BA roadmap: different levels of business analysis - The basic rules of Business & Business Analysis - Classical Requirements and Tasks performed by Business Analysts. Project Definition and Scoping: Aspects - Projects phases - Project approaches (Waterfall, Agile, Iterative, Incremental) - The role of the BA across the project lifecycle.	15
II	Business view of Information Technology Applications: Core business process – Baldrige Business Excellence framework - Key purpose of using IT in business - Enterprise Applications - Information users and their requirements. Data Definition: Types of Data – Attributes and Measurement – Types of data sets – Data quality – Types of Digital Data.	15
III	Introduction to OLTP and OLAP – OLTP – OLAP – Different OLAP Architectures – OLTP and OLAP – Data models for OLTP and OLAP – Role of OLAP Tools in BI Architecture. Business Intelligence – Business Intelligence defined – Evolution of BI and Role of DSS, EIS, MIS and Digital Dashboards – Need for BI – BI value chain – Introduction to Business Analytics. BI Definitions and Concepts – BI Component Framework – Need for BI – BI Users – Business Intelligence applications – BI roles and responsibilities.	15
IV	Data Integration – Data Warehouse – Goals – Data sources – Extract – Transform, Load – Data Integration – Technologies – Data Quality maintenance – Data profiling. Data Modeling – Basics – Types – Techniques – Fact table – Dimension Table – Typical Dimensional Models – Dimensional modeling life cycle – Designing the Dimensional Model.	15

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Programme: B.Com	Year: First	Semester: First
Course Code: B.Com	Course Title: Green Marketing Management	
Credits: 4	Minor Course -2	
Max. Marks: 30+70	Min. Passing Marks: 12+28	
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-1-0		

Course Objective:

1. To enable students, understand Green Marketing, its relevance and importance in the 21st century.
2. To enable students, understand how to implement the green marketing and sustainable marketing.
3. To enable students, understand the role of Green Marketing plays in the nurturing and conservation of environment..

Unit	Topics	HRS=60
I	<ul style="list-style-type: none"> • Introduction to Green Marketing • Definition of Green Marketing • Importance of Green Marketing • Evolution of Green Marketing • Environmental Issues • Sustainable Development • Definition of Sustainable Development • The Three Pillars of Sustainable Development • Sustainable Development Goals (SDGs) • Sustainable Product Design • How to design products with sustainability in mind • Use of eco-friendly materials • Designing for durability and reparability • Importance of packaging design 	12
II	<ul style="list-style-type: none"> • Strategic management related to Green Marketing • Green Marketing Mix • Product • Price • Place • Promotion • Green Consumer Behavior • Factors Influencing Green Consumer Behavior • Green Consumer Segmentation • Barriers to Green Consumption • Strategies for Encouraging Green Consumption 	12

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111	<ul style="list-style-type: none"> • Green Communication • Communication Strategies • Green Advertising • Green Public Relations & Green Social Media • Green Supply Chain Management • Definition & Importance of Green Supply Chain Management • of Green Supply Chain Management • Green Procurement & Best practices in green procurement • Green Logistics and transportation 	11
IV	<p>Corporate Social Responsibility (CSR)</p> <ul style="list-style-type: none"> • Definition of CSR • CSR and Sustainable Development • CSR and Green <p>Environmental Policy and Regulation</p> <ul style="list-style-type: none"> • Understanding environmental policies and regulations • The impact of policy and regulation on green marketing <p>Green marketing and WTO</p> <p>Case Studies</p> <ul style="list-style-type: none"> • Green Marketing Success Stories • Green Washing Scandals 	10

Course Outcomes: On the successful completion of the course, student will be able to:

CO1: Understand the concept, definition, importance, and evolution of Green Marketing, and its connection with environmental issues and sustainable development, including SDGs and the three pillars of sustainability.

CO2: Apply principles of sustainable product design, including eco-friendly materials, durability, reparability, and packaging considerations in marketing decisions.

CO3: Develop knowledge of strategic management in Green Marketing, including the Green Marketing Mix (Product, Price, Place, Promotion), green consumer behavior, segmentation, and strategies to promote sustainable consumption.

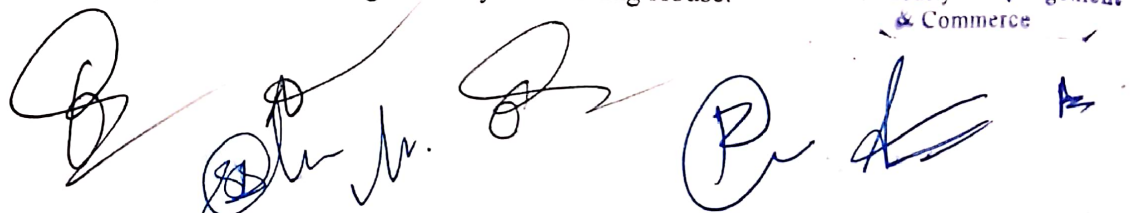
CO4: Understand and implement Green Communication and Green Supply Chain Management, including advertising, public relations, social media, procurement, logistics, and best practices in environmental sustainability.

CO5: Analyze Corporate Social Responsibility (CSR), environmental policies, regulations, and WTO guidelines in the context of green marketing, and evaluate real-world examples through case studies on green marketing success stories and greenwashing incidents.




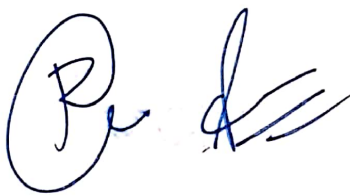

Suggested Readings:

- Osman, I., Majeed, M., Asiedu, E., Yomboi, J., & Malcalm. E. (2025). Green Marketing: A Comprehensive Guide. Bentham Science Publishers.
- Karunakaran, K. (2025). Green Marketing. Himalaya Publishing House.

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- Shams, S. M. R., Brown, D. M., & Hardcastle, K. (2025). Sustainable Marketing: Strategic Marketing for People, Planet and Profit. Springer.
- Hinson, R. E., Adeola, O., & Adisa, I. (2021). Green Marketing and Management in Emerging Markets. Palgrave Macmillan.

    
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Programme: <u>B.Com.</u>	Year: First	Semester: First
Course Code: B.Com- 104	Course Title: Introduction to Computer Application	
Credits: 4	Lecture: 03	Tutorial: 01
Max. Marks: 30+70	Min. Passing Marks:12+28	
Minor-2		
Course Objective		
To provide students with fundamental knowledge of computer systems, software, databases, data processing, networking, and word processing applications for effective use of computers in business organizations.		
Unit	Topics	Hours-60
I	Computer: An Introduction- Computer in Business, Elements of Computer System Set-up; Indian computing Environment, components of a computer system, Generations of computer and computerlanguages; Software PC- Software packages-An introduction, Disk Operating system and windows: Number systems and codes.	15
II	Relevance of Data Base Management Systems and Interpretations of Applications; DBMS systemNetwork, Hierarchical and relational database, application of DBMS systems.	15
III	Data Base Language, dbase package, Basics of data processing; Data Hierarchy and Data file structure, Data files organizations; Master and Transaction file. Programme development cycle, Management of data, processing systems in Business organization.	15
IV	Word processing: Meaning and role of word processing in creating of document, Editing, formatting and printing document using tools such as spelling checks, Data Communication Networking- LAN& WANS.	15

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

CO1: Understand the fundamentals of computers, their role in business, components, generations, operating systems, and software packages.

CO2: Explain data representation, number systems, coding, and basic concepts of database management systems (DBMS) and their relevance in business applications.

CO3: Describe different types of databases, including hierarchical and relational models, and understand database organization, data hierarchy, and file structures.

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CO4: Develop skills in database management and programming, including the use of DBMS languages, master and transaction files, and the program development cycle.





CO5: Apply word processing tools effectively for creating, editing, formatting, and managing business documents and reports.

Suggested Readings:

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




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B.Com 1st Semester

Course Name - English Communication

Course Type – Ability Enhancement Compulsory Course-1

Course Code – AEC- 1

Credits: L- 01, P- 02 : Total Credits: 02

Objective

The purpose of commencing English communication skills course is to develop in students fundamental communication skills being integral to personal, social and professional interactions. One of the significant associations among human beings is the ability to share thoughts, emotions and ideas through various means of communication: both verbal and non-verbal. The present course hopes to address most of these aspects through an interactive approach of teaching learning process; focusing on various dimensions of communication skills. The course also focuses on enhancing the ability to handle casual and formed situations in terms of personal and intellectual grooming.

Syllabus Modules:

Module 01 – Self Introduction

- Introducing self
- Speaking about achievements
- Voicing future aspects

Module 02 – Non verbal Communication

- Body Language
- Paralanguage skills

Module 03 – Manners and Etiquettes

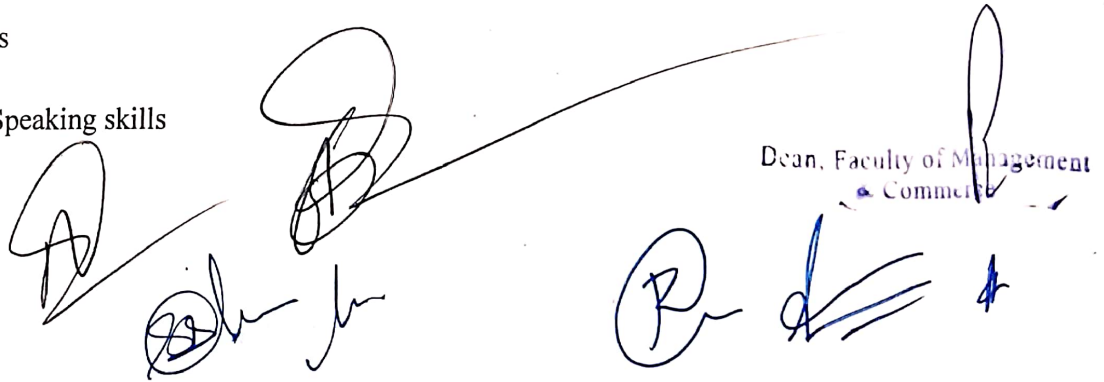
- Personal grooming
- Dress code
- Telephone etiquettes
- Intellectual grooming

Module 04 – Conversation in Real life situations

- Meeting people,
- Traveling
- Visiting Places
- Shopping

Module 05 – Public Speaking skills

- Extempore



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- Role Play
- Group Discussion

Module 06 – Practical Assessment

- Presentations

Learning Outcomes:

- Projecting the first impression
- Use simple forms of polite expressions to establish basic social contact and to perform everyday functions including making requests and offers, conducting simple phone conversations, asking and telling time, giving simple directions, asking about price, ordering a meal, etc.
- Students learn to use general, social and professional language.
- Polishing manners to behave appropriately in social and professional circles.
- Handling difficulty situations with grace style and professionalism.

Books Recommended:

- An introduction to Professional English and Soft Skills by B. K. Das et al., Cambridge University Press
- Technical Communication: Principles and Practice, Second Edition by Meenakshi Raman and Sangeeta Sharma, Oxford Publications.
- Effective Technical Communication by M Ashraf Rizvi, The McGraw-Hill companies.
- Understanding Body Language by Alan Pease.
- Communicative Grammar of English by Geoffrey Leech and Ian Svartik.
- Better English Pronunciation by J.D.O'Connor.
- English Grammar by Wren and Martin.
- Strengthen Your English, M. Bhaskaran and D. Horsburgh, Oxford University Press. Delhi 1973






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Programme: <u>B.Com.</u>		Year: First	Semester: First
Course Code: Z010101T		Course Title: First Aid and Health	
Credits: 3		Lecture:2	Practical:2
Max. Marks: 30+70		Min. Passing Marks:12+28	
		SEC-1	
Course Objective: To equip students with practical skills and knowledge in first aid, sexual health, and mental health first aid for effective emergency response and wellbeing.”			
Unit	Topics	HRS-45	
I	<p><i>A.Basic First Aid</i></p> <ul style="list-style-type: none"> • Aims of first aid & First aid and the law. • Dealing with an emergency. Resuscitation (basic CPR). • Recovery position, Initial top to toe assessment. • Hand washing and Hygiene • Types and Content of a First aid Kit <p><i>B.First AID Technique</i></p> <ul style="list-style-type: none"> • Dressings and Bandages. • Fast evacuation techniques (single rescuer). • Transport techniques. <p><i>C.First aid related with respiratory system</i></p> <ul style="list-style-type: none"> • Basics of Respiration. 	10	




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	<ul style="list-style-type: none"> Disasters and multiple casualty accidents. Triage. <p><i>M. Emergency Child birth</i></p>	
111	<p>Basic Sex Education</p> <ul style="list-style-type: none"> Overview, ground rules, and a pre-test Basics of Urinary system and Reproductive system. Male puberty — physical and emotional changes Female puberty — physical and emotional changes Male-female similarities and differences Sexual intercourse, pregnancy, and childbirth Facts, attitudes, and myths about LGBTQ+ issues and identities Birth control and abortion Sex without love — harassment, sexual abuse, and rape Prevention of sexually transmitted diseases. 	10
I V	<p>Mental Health and Psychological First Aid</p> <ul style="list-style-type: none"> What is Mental Health First Aid? Mental Health Problems in the India The Mental Health First Aid Action Plan Understanding Depression and Anxiety Disorders Crisis First Aid for Suicidal Behavior & Depressive symptoms What is Non-Suicidal Self-Injury? Non-crisis First Aid for Depression and Anxiety Crisis First Aid for Panic Attacks, Traumatic events Understanding Disorders in Which Psychosis may Occur Crisis First Aid for Acute Psychosis Understanding Substance Use Disorder Crisis First Aid for Overdose, Withdrawal Using Mental Health First Aid 	10

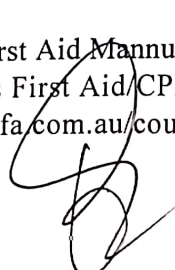
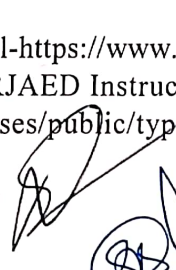
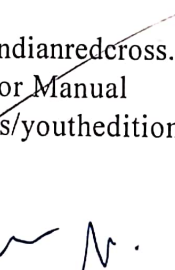
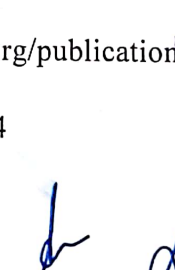
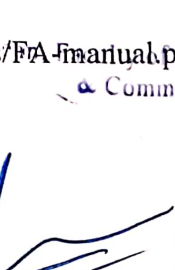
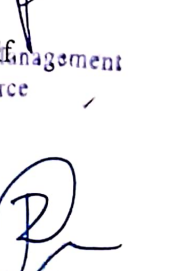
Course out comes:

- Learn the skill needed to assess the ill or injured person.
- Learn the skills to provide CPR to infants, children and adults.
- Learn the skills to handle emergency child birth
- Learn the Basic sex education help young people navigate thorny questions responsibly and with confidence.
- Learn the Basic sex education help youth to understand Sex is normal. It's a deep, powerful instinct at the core of our survival as a species. Sexual desire is a healthy drive.
- Help to understand natural changes of adolescence
- Learn the, skill to identify Mental Health status and Ps chological First Aid

Suggested Readings:

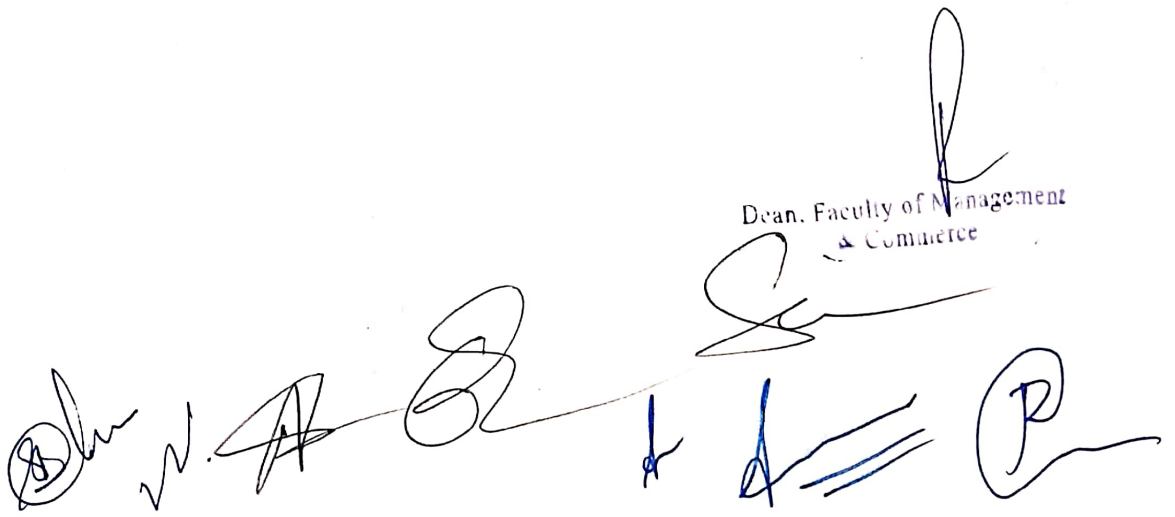
- Indian First Aid Manual**-<https://www.indianredcross.org/publications/FA-manual.pdf>
- Red Cross First Aid/CPR/JAED Instructor Manual
- <https://mhfa.com.au/courses/public/types/youthedition4>


 D. A. J. Management & Commerce

- Finkelhor, D. (2009). The prevention of childhood sexual abuse. Durham, NH: Crimes Against Children Research Center. www.unh.edu/ccrc/pdf/CV192.pdf
- Kantor L. & Levitz N. (2017). Parents' views on sex education in schools: How much do Democrats and Republicans agree? PLoS ONE, 12 (7): e0180250.
- Orenstein, P. (2016). Girls and sex: Navigating the complicated new landscape. New York, NY: Harper.
- Schwiegershausen, E. (2015, May 28). The Cut. www.thecut.com/2015/05/most-women-are-catcalled-before-they-turn-17.html
- Wiggins, G. & McTighe, J. (2008). Understanding by design. Alexandria, VA: ASCD.

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Programme: <u>B.Com.</u>	Year: First	Semester: First
Course Code: Z010101T	Course Title: First Aid and Health	
Credits: 3	Lecture:2	Practical:2
Max. Marks: 30+70	Min. Passing Marks:12+28	
	SEC-1	

Course Objective: To equip students with practical skills and knowledge in first aid, sexual health, and mental health first aid for effective emergency response and wellbeing.”

Unit	Topics	HRS-45
I	<p><i>ABasic First Aid</i></p> <ul style="list-style-type: none"> • Aims of first aid & First aid and the law. • Dealing with an emergency, Resuscitation (basic CPR). • Recovery position, Initial top to toe assessment. • Hand washing and Hygiene • Types and Content of a First aid Kit <p><i>B.First AID Technique</i></p> <ul style="list-style-type: none"> • Dressings and Bandages. • Fast evacuation techniques (single rescuer). • Transport techniques. <p><i>C.First aid related with respiratory system</i></p> <ul style="list-style-type: none"> • Basics of Respiration. 	10
	<p>•No breathing or difficult breathing, Drowning, Choking, Strangulation and hanging,</p> <ul style="list-style-type: none"> • Swelling within the throat, Suffocation by smoke or gases and Asthma. <p><i>DFirst aid related with Heart, Blood and Circulation</i></p> <ul style="list-style-type: none"> • Basics of The heart and the blood circulation. • Chest discomfort, bleeding. <p><i>DFirst aid related with Wounds and Injuries</i></p> <ul style="list-style-type: none"> • Type of wounds, Small cuts and abrasions • Head, Chest, Abdominal injuries • Amputation, Crush injuries, Shock <p><i>EFirst aid related with Bones, Joints Muscle related injuries</i></p> <ul style="list-style-type: none"> • Basics of The skeleton, Joints and Muscles. • Fractures (injuries to bones). <p><i>F. First aid related with Nervous system and Unconsciousness</i></p> <ul style="list-style-type: none"> • Basics of the nervous system. • Unconsciousness, Stroke, Fits – convulsions – seizures, Epilepsy. <p><i>G. First aid related with Gastrointestinal Tract</i></p>	10

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	<ul style="list-style-type: none"> Basics of The gastrointestinal system. Diarrhea, Food poisoning. <p><i>H. First aid related with Skin, Burns</i></p> <ul style="list-style-type: none"> Basics of The skin. Burn wounds, Dry burns and scalds (burns from fire, heat and steam). Electrical and Chemical burns, Sun burns, heat exhaustion and heatstroke. Frost bites (cold burns), Prevention of burns, Fever and Hypothermia. <p><i>I. First aid related with Poisoning</i></p> <ul style="list-style-type: none"> Poisoning by swallowing, Gases, Injection, Skin 	
H	<p><i>J. First aid related with Bites and Stings</i></p> <ul style="list-style-type: none"> Animal bites, Snake bites, Insect stings and bites <p><i>IL First aid related with Sense organs</i></p> <ul style="list-style-type: none"> Basic of Sense organ. Foreign objects in the eye, ear, nose or skin. Swallowed foreign objects. <p><i>L. Specific emergency satiation and disaster management</i></p> <ul style="list-style-type: none"> Emergencies at educational institutes and work Road and traffic accidents. Emergencies in rural areas. Disasters and multiple casualty accidents. Triage. <p><i>M. Emergency Child birth</i></p>	15
111	<p><i>Basic Sex Education</i></p> <ul style="list-style-type: none"> Overview, ground rules, and a pre-test Basics of Urinary system and Reproductive system. Male puberty — physical and emotional changes Female puberty — physical and emotional changes Male-female similarities and differences Sexual intercourse, pregnancy, and childbirth Facts, attitudes, and myths about LGBTQ+ issues and identities Birth control and abortion Sex without love — harassment, sexual abuse, and rape Prevention of sexually transmitted diseases. 	10

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IV	<p>Mental Health and Psychological First Aid</p> <ul style="list-style-type: none"> • What is Mental Health First Aid? • Mental Health Problems in the India • The Mental Health First Aid Action Plan • Understanding Depression and Anxiety Disorders • Crisis First Aid for Suicidal Behavior & Depressive symptoms • What is Non-Suicidal Self-Injury? • Non-crisis First Aid for Depression and Anxiety • Crisis First Aid for Panic Attacks, Traumatic events • Understanding Disorders in Which Psychosis may Occur • Crisis First Aid for Acute Psychosis • Understanding Substance Use Disorder • Crisis First Aid for Overdose, Withdrawal • Using Mental Health First Aid 	10
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Course out comes:

- Learn the skill needed to assess the ill or injured person.
- Learn the skills to provide CPR to infants, children and adults.
- Learn the skills to handle emergency child birth
- Learn the Basic sex education help young people navigate thorny questions responsibly and with confidence.
- Learn the Basic sex education help youth to understand Sex is normal. It's a deep, powerful instinct at the core of our survival as a species. Sexual desire is a healthy drive.
- Help to understand natural changes of adolescence
- Learn the, skill to identify Mental Health status and Ps chological First Aid

Suggested Readings:

- **Indian** First Aid Mannual-<https://www.indianredcross.org/publications/FA-manual.pdf>
- Red Cross First Aid/CPR/JAED Instructor Manual
- <https://mhfa.com.au/courses/public/types/youthedition4>
- Finkelhor, D. (2009). The prevention of childhood sexual abuse. Durham, NH: Crimes Against Children Research Center. www.unh.edu/ccrc/pdf/CV192.pdf
- Kantor L. & Levitz N. (2017). Parents' views on sex education in schools: How much do Democrats and Republicans agree? PLoS ONE. 12 (7): e0180250.
- Orenstein, P. (2016). Girls and sex: Navigating the complicated new landscape. New York, NY: Harper.
- Schwiegershausen, E. (2015, May 28). The Cut. www.thecut.com/2015/05/most-women-are-catcalled-before-they-turn-17.html
- Wiggins, G. & McTighe, J. (2008). Understanding by design. Alexandria, VA: ASCD.

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B.Com 1st Year (2nd Semester)

Programme: B.Com.	Year: First	Semester: Second
Course Code: B.Com- 201A	Course Title: Business Management	
Credits: 5	Lecture-5 Tutorial-0	
Max. Marks: 30+70	Min. Passing Marks: 12+28	
Major Course -2		
<p>Course Objective: To provide students with a comprehensive understanding of management principles and practices rooted in Indian Vedic philosophy and modern management thought, covering planning, organizing, directing, controlling, motivation, leadership, communication, and change management for effective managerial decision-making.</p>		
Unit	Topics	Hours-75
I	Discuss the Management Practices in Indian "Vedas". Introduction: Concept, Characteristics, Nature, Process and Significance of Management; Managerial Roles (Mintzberg); An overview of functional areas of Management; Development of Management Thought; Classical and Neo Classical System; Contingency Approach, System Approach.	20
II	Planning: Concept, Characteristics, Process, Importance and Types. Criteria of effective planning. Decision-Making: Concept, Process, Types and Importance. Management by Objectives. Organisation: Concept, Nature, Process and Significance. Authority and Responsibility Relationships. Centralization and Decentralization. Departmentation. Organizational Structure- Forms.	20
III	Direction: Concept and Techniques, Coordination as an Essence of Management, Communication- Nature, Process, Importance, Types, Networks and Barriers. Effective Communication. Management of Change: Concept, Nature, Types of Changes and Process of Planned Change, Resistance to Change and methods of reducing resistance to change.	20
IV	Controlling: Meaning, Importance and Process, Effective Control System. Techniques of Control. Motivation- Concept, Types, Importance, Theories- Maslow, Herzberg, McGregor, Ouchi, Financial and Non-Financial Incentives. Leadership: Meaning, Concept, Functions and Leadership styles, Likert's Four System of Leadership.	15

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

- Ability to understand the concept of Business Management along with the basic laws and norms of Business Management.
- Ability to understand the terminologies associated with the field of Business Management and control along with their relevance.
- Ability to identify the appropriate method and techniques of Business Management for solving different problems.



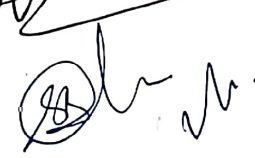



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- Ability to apply basic Business Management principles to solve business and industry related problems.
- Ability to understand the concept of Planning, Organising, Direction, Motivation and Control etc.

Suggested Readings:

- Gupta, C.B., "Business Organisation", Mayur Publication, (2014).
- Singh, B.P., Chhabra, T.N., "An Introduction to Business Organisation & Management", Kitab Mahal, (2014).
- Sherlekar, S.A. and Sherlekar, V.S., "Modern Business Organization & Management Systems Approach Mumbai", Himalaya Publishing House, (2000).
- Bhusan Y.K., "Business Organization", Sultan Chand & Sons, (1970).
- Jagdish Prakash, "Business Organization and Management", Kitab Mahal publishers, (1997).
- Agarwal K.K., "Business Organisation and Management" ..
- Shukla, Sudhir, "Management Concept & Principles".

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Programme: B.Com.	Year: First	Semester: Second
Course Code: B.Com- 201B	Course Title: Financial Accounting	
Credits: 5	Lecture-5 Tutorial-0	
Max. Marks: 30+70	Min. Passing Marks: 12+28	
Major Course -2		

Course Objective: To impart comprehensive knowledge of financial accounting principles and practices, including accounting standards and specialized accounting areas such as royalty, hire purchase, installment systems, departmental, branch, insolvency, and voyage accounts, enabling accurate recording and interpretation of business transactions.

Unit	Topics	Hours-75
I	Shri Kalyan Subramani Aiyar (K.S. Aiyar) 1859-1940 known as father of Accountancy in India. Nature and scope of Accounting, Generally Accepted Accounting Principles: Concepts and Conventions, Indian and International Accounting Standards. Accounting Mechanics: Double Entry System, Preparation of Journal, Ledger and Trial Balance, Profit and Loss A/c, Balance Sheet, Concept of Income and its Measurement.	15
II	Royalty Accounts - Accounting Records for Royalty in the books of Landlords and Lessee, Recoupment of Short working, Sub - lease, Short working Reserve Account, Nazarana. Hire Purchase Account - Accounting Records in the Books of Hire Purchaser and Vendor, Different Methods of Calculation of Interest and Cash Price, Maintenance of Suspense Account, Payment of Premium, Default in Payment and Partial Returns of Goods. Installment Payment System - Difference between Hire Purchase and Installment Payment System. Accounting Records in the book of Purchaser & Vendor, Interest suspense account.	25
III	Departmental Accounts - Meaning, Objects and Importance, Advantage, Methods of Departmental Accounts, Final Accounts of Non Corporate Departmental Business, Allocation of Indirect Expenses. Branch Accounts - Meaning and Objectives of Branch Account, Importance and Advantages, Classification of Branches, Accounting of Branch Accounts under various Methods.	20
IV	Insolvency Accounts - Meaning, Circumstances of Insolvency, Procedure of Declaring Insolvency, Preparation of Statement of Affairs and Deficiency Account. Voyage Accounts - Meaning & Preparation of Voyage Accounts.	15

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

CO1: Understand the nature, scope, and principles of accounting, including Generally Accepted Accounting Principles, Indian and International Accounting Standards, and accounting mechanics like journal, ledger, trial balance, and financial statements.

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CO2: Apply accounting methods for specialized transactions such as Royalty Accounts, including short working, sub-lease, and reserves, in the books of landlords and lessees.

CO3: Demonstrate the preparation and maintenance of Hire Purchase and Installment Payment accounts, including interest calculation, suspense accounts, premium payments, defaults, and partial returns.

CO4: Analyze and maintain accounts for departments and branches, including allocation of indirect expenses, final accounts for departmental businesses, and branch accounts under different methods.

CO5: Prepare and interpret insolvency and voyage accounts, including statements of affairs, deficiency accounts, and voyage accounts, applying proper accounting procedures.

Suggested Readings:

- Jain & Naranag, "Advanced Accounts", Jain Book Agency, 18th Edition, Reprint (2014)
- Jaisawal, K.S., Financial Accounting, (Both in Hindi & English Version), Vaibhav Laxmi Prakashan. (2010)
- Gupta, R.L. & Radhaswamy, M., Financial Accounting : Sultan Chand and Sons.
- Shukla, M.C., Grewal T. S. & Gupta, S. C., Advanced Accounts: S. Chand & Co.
- Maheshwari S. N. & Maheshwari S.K., "A text book of Accounting for Management", Vikas Publication, 10th Edition (2013)
- Shukla, S.M., Financial Accounting, Edition: 51st, Sahitya Bhawan Publications, 2017
- Gupta, R.L. & Shukla, M.C., "Principles of Accountancy", S. Chand & Company Ltd., (2011)
- Arulanandam, M.A. & Raman, K.S., "Advanced Accounting", Vikas Publishers, (2010).

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Programme: <u>B.Com.</u>	Year: First	Semester: Second
Course Code: B.Com- 202A	Course Title: Essentials of E-commerce	
Credits: 4	Lecture-3 Tutorial:1	
Max. Marks: 30+70	Min. Passing Marks:12+28	
	Minor Course -3	

Course Objective: To provide students with a comprehensive understanding of e-commerce concepts, models, technologies, and applications across business (B2C, B2B), governance, and financial services, highlighting their benefits, limitations, and impact on organizations, consumers, society, and the digital economy.

Unit	Topics	Hours-60
I	Internet and Commerce: Business Operations in Commerce Practices Vs Traditional Business Practices; Benefits of E-Commerce to Organization, Consumers, And Society; Limitation of E-Commerce.	15
II	Application in B2C: Consumers Shopping Procedure on The Internet; Products in B2C Model; E-Brokers; Broker- Based Service Online; Online Travel Tourism Services; Benefits and Impact of E-Commerce on Travel Industry, Online Stock Trading and Its Benefits; Online Banking and Its Benefit; Online Financial Services and its Future.	15
III	Application in B2B: Applications of B2B; Key Technologies for B2B, Characteristics of The Supplier Oriented Marketplace, Buyer Oriented Marketplace and Intermediate Oriented Marketplace; Just in Time Delivery in B2B.	15
IV	Applications in Governance: EDI In Governance; E Government; Applications Of The Internet, Concept Of Government-To-Business, Business-To-Government And Citizen-To-Government; E-Governance Models; Private Sector Interface In E Governance.	15

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

CO1: Understand the concept of E-Commerce, its scope, benefits, and limitations, and compare business operations in E-Commerce with traditional business practices.

CO2: Analyze the applications of E-Commerce in the B2C model, including online shopping, e-brokers, travel and tourism services, online banking, and financial services.

CO3: Examine the applications of E-Commerce in the B2B model, including key technologies, supplier-oriented, buyer-oriented, and intermediary marketplaces, and just-in-time delivery systems.

CO4: Understand the role of E-Commerce in governance, including EDI, e-Government, e-Governance models, and interactions between government, businesses, and citizens.



CO5: Evaluate the impact of E-Commerce on organizations, consumers, society, and specific sectors like finance, travel, and governance for strategic decision-making.

Suggested Readings:

- Pt Joseph Of E-Commerce Are Indian Perspective Php Learning Private Limited
- Nidhi Dhawan Introduction To E-Commerce International Book House Private Limited
- Agarwal Kamlesh And And Agarwal Diksha Bridge To The Online To A Front New Delhi India Macmillan India (Hindi and English)
- Manali- Danielle Internet And Internet Engineering Tata Mcgraw-Hill New Delhi



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Programme: <u>B.Com.</u>	Year: First	Semester: Second
Course Code: B.Com- 202 B	Course Title: Business Economics	
Credits: 4	Lecture-3 Tutorial:1	
Max. Marks: 30+70	Min. Passing Marks:12+28	
Minor Course -3		

Course Objective

To provide students with a thorough understanding of business economics principles, including demand, cost, production, market structures, distribution theories, and business cycles, while exploring contributions of eminent Indian economists to economic thought and policy.

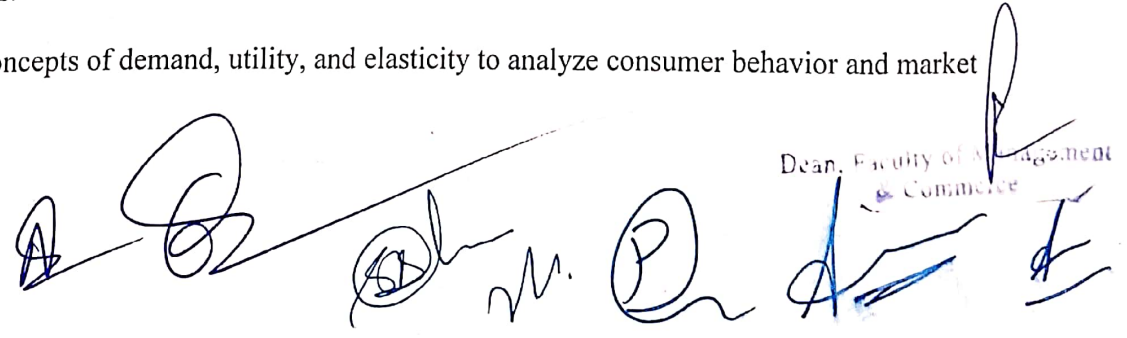
Unit	Topics	Hours-60
I	Famous Economist of India like- Kautilya, Gopal Krishna Gokhale, D.R. Gadgil, Dr. Ram Manohar Lohia, Jawaharlal Nehru and Dr. B.R. Ambedkar etc. Introduction: Nature And Scope Of Business Economics, Meaning, Kinds, Law Of Demand, Law Of Marginal Diminishing Utility, Elasticity Of Demand. Concept And Measurement Of Elasticity Of Demand Price, Incoming Cross, Elasticity Determinants Of Elasticity Of Demand Importance of Elasticity Of Demand.	15
II	Theory Of Cost: Short Run And Long Run Cost Curve Traditional And Modern Approaches. Production Function: Law Of Variable Proportion; Properties Ride Line, Optimum Factor Combination And Expansion Path; Return To Scale; Internal And External Economics And Diseconomies.	15
III	Perfect Competition: Meaning, Price And Output Determination. Monopoly: Meaning And Determination Of Price Under Monopoly; Equilibrium Of A Firm/Industry. Monopolistic Competition: Meaning And Characteristics; Price And Output Determination Under Monopolistic Competition	15
IV	Business Cycle: Various Phases And Its Causes; Theory Of Distribution: Marginal Productivity Theory Of Modern Theory, Wage- Meaning, Determination Of Wage Rent Concept: Modern Theories Of Rent: Interest Rate Under Perfect Competition And Monopoly, Concept- And Theories Of Interest Profit- Concept And Theories Of Profit.	15

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

CO1: Understand the contributions of famous Indian economists and the nature, scope, and fundamentals of business economics.

CO2: Apply the concepts of demand, utility, and elasticity to analyze consumer behavior and market demand.

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CO3: Analyze production and cost functions, including short-run and long-run costs, laws of returns, and economies/diseconomies of scale.

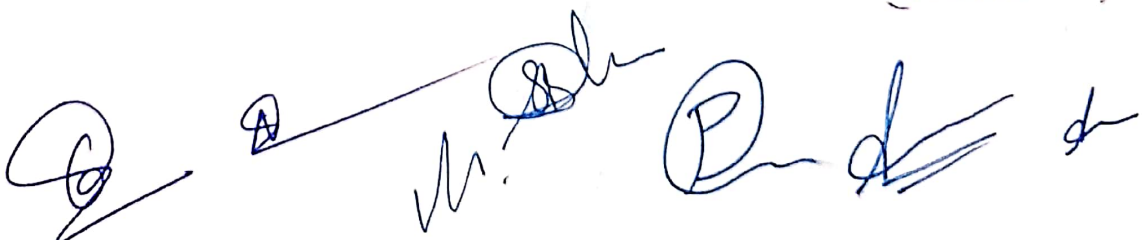
CO4: Examine different market structures (perfect competition, monopoly, monopolistic competition) and determine price and output decisions under each.

CO5: Understand the business cycle, and the modern theories of distribution, including wages, rent, interest, and profit, and their implications for managerial decision-making.

Suggested Readings:

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

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Course Code: B.Com- 203		Course Name: TALENT MANAGEMENT	
Course Credit: 04	Lecture: 03	Tutorial: 01	
Minor Course -4			

End Semester Examination System

Maximum Marks Allotted	Minimum Pass Marks	Time Allowed
70	28	3 Hours

Continuous Comprehensive Assessment (CCA) Pattern

Tests	Assignment/ Tutorial/ Presentation/class test	Attendance	Total
15	5	10	30

Course Objective:

- Aimed at helping students gain an insight into the basic concepts and application of Talent Management in business and industry.
- To emphasize on Talent Management & Talent Engineering.

UNIT	Course Content	Hours-60
I	Introduction to Talent Management: Introduction, Talent Management – Overview, Talent Management – History, the Scope of Talent Management, Need of Talent Management, Key Processes of Talent Management, Talent vs knowledge people, Source of Talent Management, Consequences of Failure in Managing Talent, Tools for Managing Talent.	15
II	Building Blocks for Talent Management: Introduction, Effective Talent Management System, Building Blocks of Effective Talent Management System. Talent Management System: Introduction, Talent Management System, Critical Success Factors to Create Talent Management System, Some other critical success factors of best practice Talent Management System, Factors of unique talent management approach, Key Elements of Talent Management System.	15
III	Life Cycle of Talent Management: Introduction, Linkage between Talent Management Process and Workforce, Importance of Talent Management Process, Important Steps to Assess Talent Management Process, Stages of Talent Management, Essentials of Talent Management Process. Approaches to Talent Management: Talent Management Approaches, Developing a Talent Management Strategy, Mapping Business Strategies and Talent Management Strategies, Post Recession Challenges of Talent Management.	15
IV	Talent Management and Organizational Environment: Introduction, Talent Management and Organisational Environment- An Overview, Shaping	15

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	Talent Planning and Developing Values, Promoting Ethical Behaviour. Talent Planning: Talent Planning, Objectives of Talent Planning, Steps in Strategic Talent Planning, Succession Planning Program, Innovative talent planning, Current Industry Practices for Strategic Talent Planning, Ensuring Leadership.	
V	Talent Engagement and Retention: Introduction, Concept of Talent Engagement, Retention, Employee Engagement and Retention, the Race for Talent: Retaining and Engaging Workers, Best Practices for Talent Engagement, Improving Employee Retention. Role of HR in Talent Management: Introduction, Overview of Human Resource Management, and Role of HR in Talent Management, Role of the HR Manager.	15

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

CO1: Understand the **concept, scope, evolution, and importance of Talent Management**, including key processes, tools, sources of talent, and the consequences of ineffective talent management.

CO2: Analyze and design an **effective Talent Management System** by identifying building blocks, critical success factors, and key elements aligned with organizational needs.

CO3: Explain the **life cycle, approaches, and strategic alignment of Talent Management**, including workforce linkage, assessment methods, and post-recession challenges.

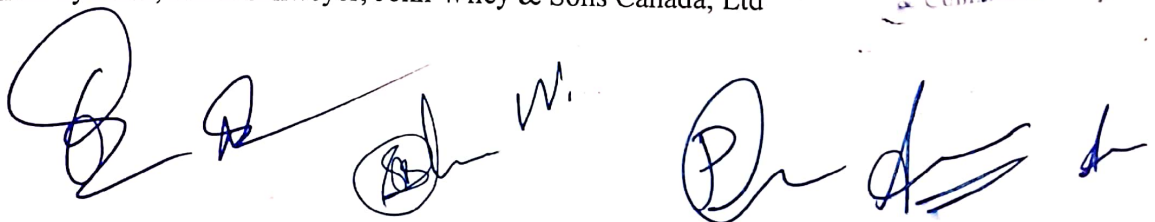
CO4: Apply **talent planning, engagement, and retention strategies**, including succession planning and leadership development, to ensure organizational sustainability.

CO5: Evaluate the **role of HR and organizational environment** in shaping ethical practices, values, and best industry practices for effective Talent Management.

Text and Reference Books

1. Strategic Talent Management: Contemporary Issues in International Context; Edited by Paul Sparrow, Hugh Scullion and Ibraiz Tarique; Cambridge University Press.
2. A Conceptual Approach to Strategic Talent Management; Tapomoy Deb; Indus Publishing Company.
3. Strategic – Driven Talent Management: A Leadership Imperative; Editors Rob Silzer & Ben E. Dowell; Jossey-Bass A Wiley Imprint.
4. Effective Talent Management – Aligning Strategy, People and Performance; Mark Wilcox; A Gower Book.
5. Talent Management Systems; Allan Schweyer; John Wiley & Sons Canada, Ltd

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Programme: B.Com		Year: Year: First	Semester: Second
Course Code: B.Com- 204		Course Title: Advertising Management	
Credits: 4		Lecture-3 Tutorial:1	
Max. Marks: 30+70		Min. Passing Marks:12+28	
Minor Course-4			
Course Objective			
To equip students with a comprehensive understanding of advertising principles, strategies, and practices, including integrated marketing communication, branding, promotional planning, media strategy, creative copy development, advertising research, and the ethical and international aspects of advertising.			
Unit	Topics	Hours-60	
I	Advertising: Introduction, Scope, importance in business: Role of advertising in social and economic development of India: Ethics and truths in Indian Advertising.	15	
II	Integrated Communication Mix (IMC)-meaning, importance; Communication meaning, importance, process, communication mix- components, role in marketing, Branding-meaning, importance in advertising.	15	
III	Promotional objectives – importance determination of promotional objectives, setting objective DAGMAR; Advertising Budget importance, establishing the budget- approaches allocation of budget.	15	
IV	Advertising Copy-meaning components types of advertising copy, importance of creativity in advertising; Media planning-importance, strategies, media mix. Advertising research – importance, testing advertising effectiveness market testing forads; International Advertising-importance, international Vs local advertising.	15	

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

CO1: Understand the **concept, scope, importance, and ethical dimensions of advertising**, and examine its role in the social and economic development of India.

CO2: Explain the **Integrated Marketing Communication (IMC) mix**, communication process, branding concepts, and their significance in marketing and advertising.

CO3: Apply advertising planning techniques including **setting promotional objectives (DAGMAR), budgeting approaches, creative advertising copy development, and media planning strategies**.

CO4: Evaluate **advertising effectiveness and research methods**, media mix decisions, and analyze the differences between **international and local advertising practices**.

Suggested Readings:

- Advertising and Promotion George E. Beich & Michael A. Belch. T.M.H.
- Advertising Management, Concept and Cases Manendra Mohan, TMH
- Advertising Management Rajeev Batra, PHI

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Course Code: AEC-2		Course Name: Environmental Science	
Course Credit: 2	Lecture: 2	Tutorial: 0	
Course Type:	Ability Course-2	Enhancement	
Lectures delivered:	30		

End Semester Examination System

Maximum Marks Allotted	Minimum Pass Marks	Time Allowed
70	28	3 Hours

Continuous Comprehensive Assessment (CCA) Pattern

Tests	Assignment/ Tutorial/ Presentation/class test	Attendance	Total
15	05	10	30

Course Objective:

- To gain the knowledge of current status of environment and develop an attitude of concern for the environment.
- Motivating students to participate in environment protection and environment improvement.

UNIT	Content	Hours-30
I	Definition, Components of Environment, scope and importance	2
II	Renewable and non-renewable resources: Natural resources and associated problems. a) Forest resources: Use and over-exploitation, deforestation, case studies. Timber extraction, mining, dams and their effects on forest and tribal people. b) Water resources: Use and over-utilization of surface and ground water, floods, drought, dams-benefits and problems. c) Mineral resources: Use and exploitation, environmental effects of extracting and using mineral resources. d) Food resources: World food problems, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity, case studies. Energy resources: Growing energy needs, renewable and non renewable energy sources, use of alternate energy sources. Case studies.	7

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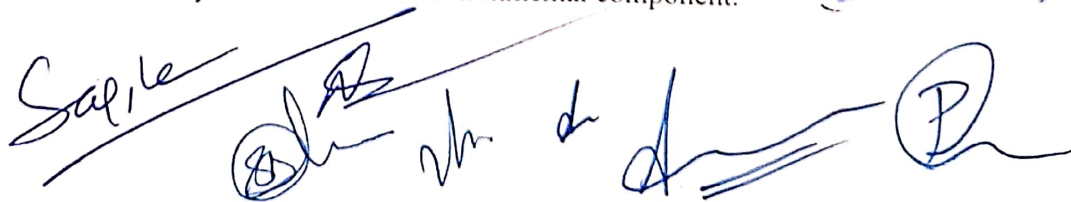
	<p>f) Land resources : Land as a resource, land degradation, man induced landslides, soil erosion and desertification.</p> <ul style="list-style-type: none"> • Role of an individual in conservation of natural resources. 	
III	<p>Ecosystems • Concept of an ecosystem.</p> <ul style="list-style-type: none"> • Structure and function of an ecosystem. • Producers, consumers and decomposers. • Energy flow in the ecosystem. • Ecological succession. • Food chains, food webs and ecological pyramids. • Introduction, types, characteristic features, structure and function of the following ecosystem :- a. Forest ecosystem b. Grassland ecosystem c. Desert ecosystem <p>Biodiversity and its conservation • Introduction – Definition : genetic, species and ecosystem diversity.</p> <ul style="list-style-type: none"> • Biogeographical classification of India • Value of biodiversity consumptive use, productive use, social, ethical, aesthetic and option values • Biodiversity at global, National and local levels. • India as a mega-diversity nation Hot-spots of biodiversity. • Threats to biodiversity: habitat loss, poaching of wildlife, man-wildlife conflicts. • Conservation of biodiversity : In-situ and Ex-situ conservation of biodiversity. 	7
IV	<p>Environmental Pollution Definition • Source, effects and control measures of :- a. Air pollution b. Water pollution c. Soil pollution d. Noise pollution e. Thermal pollution f. Nuclear hazards • Solid waste Management : Causes, effects and control measures • Role of an individual in prevention of pollution. • Pollution case studies. • Diaster management</p>	7
V	<p>Social Issues and the Environment • From Unsustainable to Sustainable development • Urban problems related to energy • Water conservation, rain water harvesting. • Environmental ethics : Issues and possible solutions. • Climate change, global warming, acid rain, ozone layer depletion, nuclear accidents and holocaust. Case Studies. • Environment Protection Act. • Air (Prevention and Control of Pollution) Act. • Water (Prevention and control of Pollution) Act • Wildlife Protection Act • Forest Conservation Act • Public awareness.</p> <p>Human Population and the Environment • Population growth • Population explosion –Environment and human health. • Value Education. • Role of Information Technology in Environment and human health.</p>	7

Course Outcomes: After studying this course the student should be able to:

CO:1. Students be able to recognize the physical, chemical, and biological components of the earth's systems and how they function.

CO:2. Students can understand delicate system of different environmental component.

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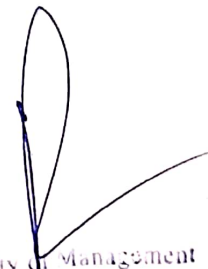
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CO:3. Gain the knowledge of current pollution level and how rapidly we are degrading our natural component also how we can minimize it.

CO:4 Students will be able to critically examine all sides of environmental issues and apply understanding from science, law, history, and policy to create informed opinions about how to interact with the environment both personally and societal.

Reference and Text Books

- Jadhav, H. & Bhosale, V.M. 1995. Environmental Protection and Laws. Himalaya Pub. House. Delhi 284p.
- Mckinney, M.L. & Schoch, R.M. 1996. Environmental Science System & Solutions, Web enhanced edition. 639p.
- Miller T.G. Jr., Environmental Science, Wadsworth Publishing Co. (TB).
- Trivedi R.K., Handbook of Environmental Laws, Rules, Guidelines, Compliances and Standards, Vol I and II, Enviro Media (R).
- Trivedi R.K. and P.K. Goel, Introduction to air pollution, Techno -Science Publications (TB)


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Programme :B.Com Year: First Semester: Second

Course Code: Z020201 Course Title: **Food, Nutrition and Hygiene**

Credits: 3 Lecture:2 Tutorial:01

Max. Marks: 30+70 Min. Passing Marks:12+28

SEC-2

Course Objective:To provide students with a comprehensive understanding of food, nutrition, and health, including nutrient functions, meal planning, lifecycle nutrition (, management of common diet-related health conditions, and national/international nutrition programs for promoting wellness and immunity.

Unit	Topics	Hours -45
I	<p>Concept of Food and Nutrition</p> <ul style="list-style-type: none"> • Definition of Food, Nutrients, Nutrition, Health, balanced Diet • Types of Nutrition- Optimum Nutrition, under Nutrition, Over Nutrition • Meal planning- Concept and factors affecting Meal Planning • Food groups and functions of food • Carbohydrate • Fats 	8
II	<p>Nutrients: Macro and Micro RDA, Sources, Functions, Deficiency and excess of</p> <ul style="list-style-type: none"> • Carbohydrates • Fats • Protein • Minerals Major: Calcium, Phosphorus, Sodium, Potassium Trace: Iron, Iodine, Fluorine, Zinc • Vitamins Water soluble vitamins: Vitamin B, C Fat soluble vitamins: Vitamin A, D, E, K • Water • Dietary Fiber 	7
III	<p>1000 days Nutrition</p> <ul style="list-style-type: none"> • Concept, Requirement, Factors affecting growth of child • Prenatal Nutrition (0 - 280 days): Additional Nutrients' Requirement and risk factors during pregnancy • Breast / Formula Feeding (Birth — 6 months of age) • Complementary and Early Diet (6 months — 2 years of age) 	8
IV	<p>Community Health Concept</p> <ul style="list-style-type: none"> • Causes of common diseases prevalent in the society and Nutrition requirement in the following: Diabetes 	7

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Hypertension (High Blood Pressure) Obesity Constipation Diarrhea Typhoid • National and International Program and Policies for improving Dietary Nutrition Immunity Boosting Food	
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Course Outcomes: After studying this course the student should be able to

- To learn the basic concept of the Food and Nutrition
- To study the nutritive requirement during special conditions like pregnancy and lactation
- To learn meal planning
- To learn 100 days Nutrition Concept
- To study common health issues in the society
- To learn the special requirement of food during common illness

Suggested Readings:

- Singh, Anita, "Food and Nutrition", Star Publication, Agra, India, 2018.
- 1000Days-Nutrition_Briefirain-Think_Babies_FINAL.pdf

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B.Com 2nd Year (3rd Semester)

Programme: <u>B.Com.</u>	Year: Second	Semester: Third
Course Code: B.Com- 301 A	Course Title: Company Law	
Credits: 6	Lecture:5 Tutorial-1	
Max. Marks: 30+70	Min. Passing Marks: 12+28	
	Major Course: 3	

Course Objective: To familiarize students with the provisions of the Indian Companies Act, 2013 by imparting knowledge of company formation, share capital, management, meetings, member rights, corporate governance, and winding-up procedures, with emphasis on protecting stakeholder interests and ensuring effective corporate administration.

Unit	Topics	Hours-90
I	Indian Companies Act 2013: Nature And Types Of Companies, Conversion Of Public Companies Into Private Company's And Vice Versa. Formation, Promotion And Incorporation Of Companies, Memorandum Of Association; Article Of Association; Prospectus.	25
II	Shares: Types, Share Capital-Kinds; Allotment Of Shares; Members – Categories, Modes Of Acquiring Membership, Rights And Liabilities; Transfer And Transmission-Difference. Methods Of Borrowing, Debentures, Mortgages And Charges - Fixed And Floating.	25
III	Management: Directors, Types And Number Of Directors, Managing Director, Whole Time Director – Appointment, Qualifications And Disqualification, Duties, Vacation, Resignation And Removal, Company Meetings- Kinds, Quorum, Voting, Resolution, Minutes.	25
	Majority Powers And Minority Rights: Protection Of Minority Rights; Prevention Of Oppression And Management. Mismanagement, Winding Up-Kinds And Conduct-Petition For Winding Up, Appointment Of Official Liquidator And Duties.	15

Course Outcomes: After studying this course the student should be able to

CO1: Understand the nature, types, formation, promotion, and incorporation process of companies under the Companies Act 2013.

CO2: Explain the Memorandum of Association, Articles of Association, and the role of prospectus in company formation and capital raising.

CO3: Analyze share capital, types of shares, allotment procedures, member rights and liabilities, and methods of transferring shares.

CO4: Examine company management structures, including directors' roles, appointment, duties, meetings, and resolutions.

CO5: Understand the protection of minority rights, prevention of mismanagement, and procedures for winding up of companies.



Suggested Readings:

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

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Programme: B.Com.	Year: Second	Semester: Third
Course Code: B.Com- 301 B	Course Title: Cost Accounting	
Credits: 6	Lecture:5 Tutorial-I	
Max. Marks: 30+70	Min. Passing Marks: 12+28	
Major Course-3		

Course Objective: To develop students' understanding of cost accounting principles, methods, and techniques for effective cost control, decision-making, and cost analysis through practical application of material, labour, overhead, and costing systems.

Unit	Topics	Hours-90
I	Introduction: Nature, Scope and Advantages of Cost Accounting, Installation of Costing System, Difference between Cost and Financial Accounting, Classification of Costs. Material: Purchase, Storage and Control of Material, Stock Levels, Inventory, Control Techniques. Methods of Pricing, Material Issues.	20
II	Labour: Meaning and Components of Labour Cost. Concept, Accounting and Control of Idle time and Overtime. Methods of Wage Payment and Incentive Plans, Labour Turnover. Overheads: Collection, Classification, Allocation, Apportionment and Absorption of Overheads (Primary and Secondary Distribution), Machine Hour Rate.	20
III	Unit Output Costing: Concept of and Need for Unit Output Costing; Preparation of Cost Sheet and Tender Price; Preparation of Reconciliation Statement.	25
IV	Process Costing: Preparation of Process Accounts; Treatment of Normal and Abnormal Wastage; Treatment of Joint Product and By-product; Contract Costing: Preparation of Contract Account, Determination of Profit on Completed and Uncompleted Contracts; Operating Costing.	22

Course Outcomes: After studying this course the student should be able to

CO1: Understand the nature, scope, and advantages of cost accounting and differentiate it from financial accounting.

CO2: Analyze material cost management, including purchase, storage, stock control, and methods of pricing material issues.

CO3: Explain labor cost accounting, including components, wage payment methods, incentive plans, and labor turnover control.

CO4: Examine overheads, including collection, classification, allocation, apportionment, absorption, and machine hour rate calculations.

CO5: Apply costing methods such as unit costing, process costing, contract costing, and operating costing for preparation of cost sheets, contracts, and reconciliation statements.

Suggested Readings:

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

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Programme: B.Com.		Year: Second	Semester: Third
Course Code: B.Com- 302 A		Course Title: Business Regulatory Framework	
Credits: 4			
Max. Marks: 30+70		Min. Passing Marks:12+28	
Course Objective: To equip students with a comprehensive understanding of contract, commercial, and negotiable instruments law, enabling them to analyze, interpret, and apply legal principles in practical business and legal scenarios.			
Unit	Topics	Hours-60	
I	Indian Contract Act, 1872: Definition & Nature of Contract, Classification; Offer & Acceptance; Capacity of Parties; Free Consent; Consideration; Legality of Objects	15	
II	Void Agreements; Performance of Contracts; Discharge of Contract; Contingent Contracts; Quasi Contracts; Remedies for Breach of Contract, Special Contracts: Indemnity & Guarantee; Bailment & Pledge; Contract of Agency.	15	
III	Sale of Goods Act, 1930: Contract of Sale of Goods, Conditions & Warranties; Transfer of Ownership; Performance of the Contract: Remedial Measures; Auction able Claims.	15	
IV	Negotiable Instrument Act: Cheque, Promissory Note, Bill of Exchange, Crossing of Cheque, Dishonour of Cheque, Payment in due Course.	15	

Course Outcomes: After studying this course the student should be able to

CO1: Understand the definition, nature, and classification of contracts under the Indian Contract Act, 1872.

CO2: Analyze essential elements of a valid contract, including offer, acceptance, capacity of parties, free consent, consideration, and legality of objects.

CO3: Examine the discharge, performance, and remedies for breach of contracts, including special contracts like indemnity, guarantee, bailment, pledge, and agency.

CO4: Understand the Sale of Goods Act, 1930, including conditions and warranties, transfer of ownership, performance, and remedial measures.

CO5: Apply provisions of the Negotiable Instruments Act, including cheques, promissory notes, bills of exchange, crossing of cheques, dishonour, and payment in due course.

Suggested Readings:

- Kuchal M.C: Business Law; Vikas Publishing House, New Delhi.
- Chandha P.R: Business Law; Galgotia, New Delhi.
- Kapoor N.D: Business Law; Sultan Chand & Sons, New Delhi. (Hindi and English)
- Desai T.R.: Indian Contract Act, Sale of Goods Act and Partnership Act; S.C. Sarkar & Sons Pvt. Ltd., Kolkata.
- Tulsian, P.C., Business Law, New Delhi, Tata McGraw Hill.
- Sharma, Sanjeev, Business Regulatory Framework, Jawahar Publication, Agra

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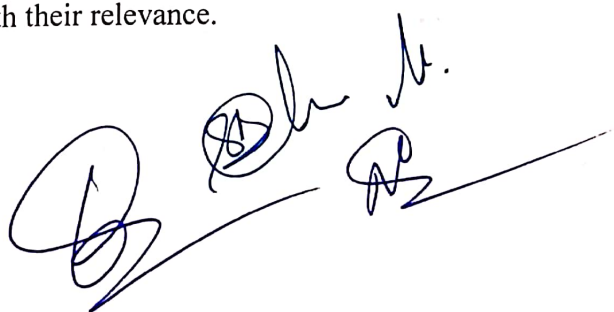
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Programme: <u>B.Com.</u>	Year: Second	Semester: Third
Course Code: B.Com- 302 B	Course Title: Inventory Management	
Credits: 4	Lecture-3 Tutorial-1	
Max. Marks: 30+70	Min. Passing Marks: 12+28	
Major Course-4		
Course Objective: To equip students with comprehensive knowledge of inventory and working capital management techniques for effective planning, control, valuation, and optimization of resources to enhance operational efficiency and financial performance.		
Unit	Topics	Hours:60
I	Inventory Management: Concept, meaning, Inventory Management Process, Why inventory management is important? Principles of Inventory Management, How to improve inventory management, perpetual inventory system, what are inventory costs, Role of Inventory Management, Methods of Inventory Management, Benefits of good Inventory Management.	15
II	Concept and Valuation of Inventory: Concept and Objectives of Inventory, Need for holding Inventory, Planning and controlling Inventory levels, Effects of excess inventory on business, Product Classification, Product Coding, Lead Time, Replenishment Methods.	15
III	Management of Working Capital: Concept, Meaning, Classification, Factors determining Working Capital requirements. Sources of Working Capital, Need of Working Capital, Working Capital Ratio- current ratio, quick ratio, absolute liquid ratio, cash ratio and working capital turnover ratio.	15
IV	Inventory Control: Concept and Meaning of Inventory Control, Objectives and Importance and Essentials of Inventory Control, Types of Inventory, Techniques of Inventory Control – EOQ, ROP, ABC, VED, JIT, Determination of Inventory levels, Impact of Inventory Inaccuracy, Disposal of Obsolete and Scrap items. Reasons for Obsolescence, Control of Obsolescence, Control of Scrap.	15

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

CO1: Ability to understand the concept of Inventory Management along with the basic laws and axioms of Inventory Management.

CO2: Ability to understand the terminologies associated with the field of Inventory management and control along with their relevance.



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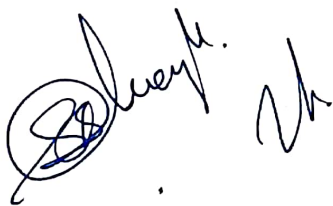
CO3: Ability to identify the appropriate method and techniques of Inventory management for solving different problems.


CO4: Ability to apply basic Inventory management principles to solve business and industry related problems.

CO5: Ability to understand the concept of Working Capital Management. Demand Analysis and Obsolescence

Suggested Readings:

- Muller M. (2011), Essentials of Inventory Management, AMACON.
- Narayan P. (2008), Inventory Management, Excel Books.
- Gopalkrishnan P. (1977), Materials Management, PHI Learning Pvt. Ltd.
- Chitale A.K. & Gupta R.C. (2014), Materials Management, PHI Learning Pvt. Ltd.
- Chapman Stephen (2017), Introduction to Materials Management, Pearson Publishing.




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Programme: <u>B.Com.</u>	Year: Second	Semester: Third
Course Code: B.Com- 303 A	Course Title: Business Data Mining	
Credits: 4	Lecture-3 Tutorial-1	
Max. Marks: 30+70	Min. Passing Marks:12+28	
	Minor Course -5	

Course Objective:

The main objectives of this course are to:

- To understand data mining techniques and algorithm in business analytics.
- To apply data preprocessing techniques and tools to solve business problems.
- No prerequisite required

UNIT	Course Content	Hours-60
I	Data Warehousing: Operational Database Systems vs. Data Warehouses - Multidimensional Data Model - Schemas for Multidimensional Databases – OLAP Operations – Data Warehouse Architecture– Indexing – OLAP queries & Tools. Datamining & Data Preprocessing- Introduction to KDD process – Knowledge Discovery from Databases - Need for Data Preprocessing – Data Cleaning – Data Integration and Transformation – Data Reduction – Data Discretization and Concept Hierarchy Generation.	15
II	Association Rule Mining: Introduction - Data Mining Functionalities - Association Rule Mining - Mining Frequent Itemsets with and without Candidate Generation - Mining Various Kinds of Association Rules - Constraint-Based Association Mining. Data Mining: Data mining tasks-Data mining vs KDD- Issues in data mining, Data Mining metrics, Data mining architecture - Data cleaning- Data transformation- Data reduction - Data mining primitives. Association Rule Mining: Introduction Mining single dimensional Boolean association rules from transactional databases - Mining multi- dimensional association rules.	15
III	Classification & Prediction: Classification vs. Prediction – Data preparation for Classification and Prediction – Classification by Decision Tree Introduction – Bayesian Classification – Rule Based Classification – Classification by Back Propagation – Support Vector Machines – Associative Classification – Lazy Learners – Other Classification Methods – Prediction – Accuracy and Error Measures – Evaluating the Accuracy of a Classifier or Predictor – Ensemble Methods – Model Selection.	15
IV	Clustering: Cluster Analysis: - Types of Data in Cluster Analysis – A Categorization of Major Clustering Methods – Partitioning Methods – Hierarchical methods – Density-Based Methods – Grid- Based Methods – Model-Based Clustering Methods – Clustering High- Dimensional Data – Constraint- Based Cluster Analysis – Outlier Analysis.	15
V	Data Mining Tool: Introduction to WEKA – Loading the data (Simple) - Filtering attributes (Simple) - Selecting attributes (Intermediate) – Training a classifier (Simple) - Building your own classifier (Advanced) - Tree visualization (Intermediate) - Testing and evaluating your models (Simple) Regression models (Simple) - Association rules (Intermediate) - Clustering (Simple) - Reusing models (Intermediate) - Data mining in direct marketing (Simple) - Using Data Mining Faculty of Management & Commerce Weka for stock value forecasting (Advanced).	15

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Course Outcomes: After studying this course the student should be able to

- CO1: Define the concepts of data warehousing, data mining and data preprocessing
- CO2: Outline the concepts of association rule mining
- CO3: Define the concepts of classification of predication of data using c++
- CO4: Explain the methods of clustering using C++
- CO5: Analyze the data mining tool

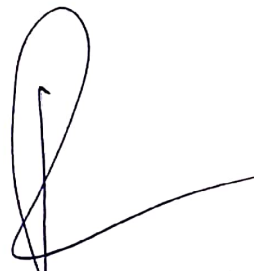
Text and Reference Books

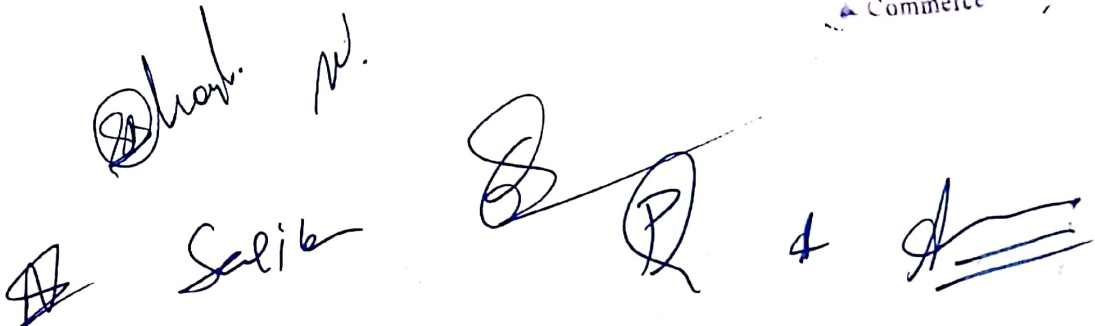
Text Book(s) :

- Jiawei Han and Micheline Kamber -- Data Mining Concepts and Techniques -- Morgan Kaufman -- 2011 3rd Edition.
- Ian H. Witten and Eibe Frank – Data Mining Practical Machine Learning Tools and Techniques, Morgan Kaufmann Publication – 2016 4th Edition. 2009, 3rd Edition.
- M. H. Dunham – Data Mining Introductory and Advanced Topics, Imprint Pearson Education, 2011 4th Impression.

Reference Books :

- Arun K. Pujari – Data Mining Techniques, Universities Press (India) Pvt. Ltd., 2013 Kindle Edition.


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Programme: <u>B.Com.</u>	Year: First	Semester: Second
Course Code: B.Com- 303 B	Course Title: Soft Skills and Development	
Credits: 3	Lecture:3 Tutorial-1	
Max. Marks: 30+70	Min. Passing Marks: 12+28	
	Minor Course-5	

Objective:

- To develop the skills of the professional undergraduate students for proper self expression, social communication, spoken English, correct pronunciation, voice modulation and business etiquettes.
- The students should improve their personality, communication skills and enhance their self-confidence.

UNIT	Content	Hours-45
I	Fundamental of Grammar and their Usage: How To Improve Command Over Spoken and Written English with Stress on Noun, Verb, Tense and Adjective. Sentence Errors, Punctuation, Vocabulary Building to Encourage the Individual to Communicate Effectively, Common Errors in Business Writing.	10
II	Introduction to Business Communication: Basic Forms of Communication, Process of Communication, Principles of Effective Business Communication, ; Media of Communication: Types of Communication: Barriers of Communication (Practical exercise in communication)	10
III	Business letter writing: Need, Functions and Kinds, Layout of Letter Writing, Types of Letter Writing: Persuasive Letters, Request Letters, Sales Letters, Complaints and Adjustments; Departmental Communication: Meaning, Need and Types: Interview Letters, Promotion. Letters, Resignation Letters, News Letters, Circulars, Agenda, Notice, Office Memorandums, Office Orders, Press Release.	10
IV	Business Etiquettes and Public Speaking: Business Manners. Body Language Gestures, Email and Net Etiquettes, Etiquette of the Written Word, Etiquettes on the Telephone, Handling Business Meetings; Introducing Characteristic, Model Speeches, Role Play on Selected Topics with Case Analysis and Real Life Experiences.	10

Course Outcomes: At the end of the course the students would be able to:

- Discuss features and process of communication
- Classify various types of communication
- Solve barriers to effective communication
- Assess their written communication skills Evaluate their oral communication

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Reference Books:

- ITL, ESL, (2005), Introduction to Infotech, 1st edition, Pearson Education. Krizan, A. C. Buddy, and Merrier, Patricia (2008) Effective Business Communication, 7th Edition. Cengage Learning.
- Lesikar, (2009), Business Communication: Making Connections in a Digital World, McGraw Hill Education.
- McGraw, S. J., (2008) Basic Managerial Skills for All, 8th edition, Prentice Hall of India.
- Wren & Martin, (2008), English Grammar and Composition, Sultan chand & Sons.

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Programme/Class: B.Com		Year: Second	Semester: Third
Course Code: B.Com- 304		Course Title: Business Law	
Credits: 4		Lecture:3 Tutorial 1	
Max. Marks: 30+70		Min. Passing Marks:12+28	
Multidisciplinary Course-3			
Course Objective: To provide students with a fundamental understanding of Indian business laws governing contracts, sale of goods, negotiable instruments, arbitration, and company law, enabling them to apply legal principles effectively in commercial and corporate practices.			
Unit	Topics	Hours-60	
I	The Indian Contract Act 1872: Scope of the Act, Essential of A Valid Contract, Agreement, Performance of Contracts, Breach of Contract & Remedies, Quasi-Contracts	15	
II	The Sale of Good Act, 1930: Formation of Contract, Conditions & Warranties, Rights of an Unpaid Seller, Performance of the Contract of Sale	15	
III	The Negotiable Instruments Act, 1881: Nature and Types of negotiable instruments, Negotiation and Assignment, Holder-in-Due Course, Dishonour and Discharge of Negotiable Instrument; Arbitration	15	
IV	The Companies Act, 1956: Nature and Type of Companies, Formation of Companies, Memorandum and Articles of Association, Prospectus, Share capital, Membership, Meetings and Winding-Up	15	

Course Outcomes: At the end of the course the students would be able to:

CO1: Understand the scope, essentials, and types of contracts under the Indian Contract Act, 1872, including performance, breach, remedies, and quasi-contracts.

CO2: Analyze the formation, rights, obligations, and performance of contracts under the Sale of Goods Act, 1930, including conditions, warranties, and rights of unpaid sellers.

CO3: Examine the nature, types, negotiation, discharge, and dishonour of negotiable instruments under the Negotiable Instruments Act, 1881, and understand the role of arbitration.

CO4: Understand the structure, formation, management, and legal compliance of companies under the Companies Act, 1956, including memoranda, articles, prospectus, share capital, and membership.

CO5: Apply legal principles from these acts to practical business scenarios, including drafting contracts, handling breaches, managing negotiable instruments, and corporate governance processes.

Suggested Readings:

- Avatar Singh, Company Law
- Khergamwalla, JS, The Negotiable Instrument Act
- Ramaya A, A Guide to Companies Act
- Tuteja SK, Business Law for Managers

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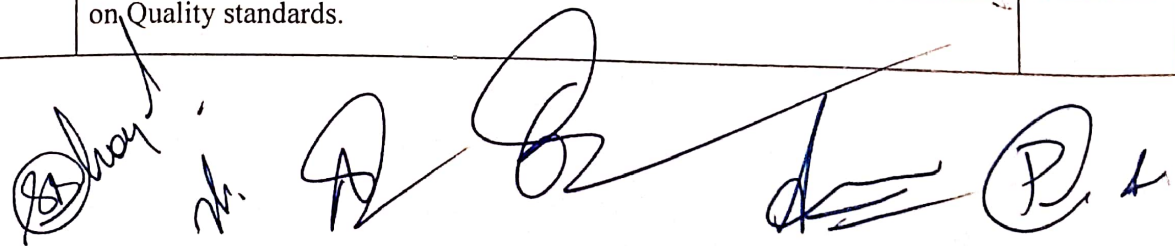
Human Values and Environment studies

Programme : B.Com	Year: Second	Semester: Third
Course Code: Z030301 Course Title: Human Values and Environment Studies		
Credits: 3	Skill Enhancement Course-3	
Max. Marks: 30+70	Min. Passing Marks: 12+28	

Course Objective: To provide students with an understanding of human values, ethics, corporate social responsibility, holistic decision-making, and environmental sustainability for responsible and value-based management.

Unit	Topics	Hours=30
I	<p>Human Values- Introduction- Values, Characteristics, Types ,Developing Value system in Indian Organisation , Values in Business Management , value based Organisation , Trans —cultural Human values in Management. Swami Vivekananda's philosophy of Character Building, Gandhi's concept of Seven Sins, APJ Abdul Kalam view on role of parents and Teachers.</p> <p>Human Values and Present Practices — Issues : Corruption and Bribe , Privacy Policy in Web and Social Media. Cyber threats ,Online Shopping etc. Remedies UK Bribery Act, Introduction to sustainable policies and practices in Indian Economy.</p> <p>Principles of Ethics</p> <p>Secular and Spiritual Values in Management- Introduction- Secular and Spiritual values, features , Levels of value Implementation. Features of spiritual Values—Corporate Social Responsibility- Nature, Levels ,Phases and Models of CSR, Corporate Governance. CSR and Modern Business Tycoons Ratan Tata, Azim Premji and Bill Gates.</p>	6
II	<p>Holistic Approach in Decision making- Decision making, the decision making process , The Bhagavad Gita: Techniques in Management , Dharma and Holistic Management.</p> <p>Discussion through Dilemmas —</p> <p>Dilemmas in Marketing and Pharma Organisations, moving from Public to Private — monopoly context , Dilemma of privatisation, Dilemma on liberalization, Dilemma on social media and cyber security, Dilemma on Organic food , Dilemma on standardization ,Dilemma on Quality standards.</p>	8

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III	Ecosystem: Concept, structure & functions of ecosystem : producer, consumer, decomposer, foodweb, food chain, energy flow, Ecological pyramids Conservation of Biodiversity- In-situ & Ex- situ conservation of biodiversity Role of individual in Pollution control Human Population & Environment Sustainable Development India and UN Sustainable Development Goals Concept of circular economy and entrepreneurship	8
IV	Environmental Laws? International Advancements in Environmental Conservation Role of National Green Tribunal Air Quality Index	8

Course Outcomes

On the successful completion of the course, student will be able to:

- CO1:** Understand the **concept of human values**, their types, characteristics, and role in developing value-based organizations, including perspectives from Indian leaders like Swami Vivekananda, Gandhi, and APJ Abdul Kalam.
- CO2:** Analyze **ethical issues in modern business and society**, including corruption, bribery, privacy, cyber threats, online shopping, and remedies like the UK Bribery Act, promoting ethical decision-making.
- CO3:** Examine **secular and spiritual values in management**, corporate social responsibility (CSR), corporate governance, and holistic approaches to decision-making based on philosophies like the Bhagavad Gita.
- CO4:** Understand **environmental concepts and ecosystem management**, including structure and function of ecosystems, biodiversity conservation, pollution control, human population impact, sustainable development, and circular economy principles.
- CO5:** Apply **knowledge of environmental laws and global initiatives**, including National Green Tribunal, Air Quality Index, UN Sustainable Development Goals, and international advancements in environmental conservation.

Suggested Readings:

1. A foundation course in Human Values and Professional Ethics by RR. Gaur, R. Sangal et.al
 2. JUSTICE: What's the Right Thing to Do? Michael J. Sandel.
 3. Human Values by A. N. Tripathi New Age International
 4. Environmental Management by N.K. Uberoi
 5. <https://www.un.org/sustainabledevelopment/sustainable-development-goals/>
 6. <https://www.india.gov.in/my-government/schemes>
 7. <https://www.legislation.gov.uk/ukpga/2010/23/contents>
 8. Daniel Kahneman, Thinking, Fast and Slow: Allen Lane Nov 2011 ISBN: 9780141918921
- Suggested Continuous Evaluation Methods

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B.Com 2nd Year (4th Semester)

Programme: B.Com.	Year: Second	Semester: Fourth
Course Code: B.Com- 401A	Course Title: Income Tax Law and Accounts	
Credits: 5	Major Course-5	
Max. Marks: 30+70	Min. Passing Marks: 12+28	
Course Objective: To impart comprehensive knowledge of Indian taxation principles, including historical tax policy, income classification, assessment procedures, and computation of individual tax liability, enabling students to understand and apply income tax laws effectively.		
Unit	Topics	Hours-75
I	Taxation Policy of Raja Todarmal. Introduction, Important Definitions: Assessee, Person, Income, Total Income, Assessment Year & Previous Year. Agricultural Income & its assessment. Residence & Tax Liability (Basis of Charge). Capital & Revenue. Exempted Incomes.	15
II	Income from Salaries, Income from House Property. Profits and Gains of Business and Profession, Depreciation.	20
III	Capital gains, Income from Other Sources, Deductions from Gross Total Income, Computation of Tax Liability of an Individual.	20
IV	Set off and carry forward of losses and Clubbing of Income, Procedure of Assessment and Income Tax Authorities, Advance Payment of Tax and Deduction of Tax at Source.	20

Course Outcomes

On the successful completion of the course, student will be able to

CO1: Understand the historical context of taxation in India, including the Taxation Policy of Raja Todarmal, and its relevance to modern tax systems.

CO2: Explain key concepts and definitions in taxation such as assessee, person, income, total income, assessment year, previous year, and agricultural income.

CO3: Analyze and compute various heads of income including salaries, house property, business and profession, capital gains, and income from other sources.

CO4: Apply provisions for deductions, set-off and carry forward of losses, clubbing of income, and exemptions to compute taxable income and tax liability of individuals.

CO5: Understand the assessment procedure, roles of income tax authorities, advance tax, and tax deduction at source (TDS) in practical tax administration.

Suggested Readings:

- Singhanai V.K: Students' Guide to Income Tax; Taxmann, Delhi.
- Mehrotra H.C: Income Tax Law & Accounts; Sahitya Bhawan, Agra. (Hindi and English)
- Girish Ahuja and Ravi Gupta: Systematic approach to income tax; Sahitya Bhawan Publications, New Delhi. (Hindi and English)

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- Jain, R.K., Income Tax Law and Accounts (Hindi and English), SBPD Publications, A

Programme: <u>B.Com.</u>	Year: Second	Semester: Fourth
Course Code: B.Com- 401B	Course Title: Fundamentals of Marketing	
Credits: 5	Lecture-5	
Max. Marks: 30+70	Min. Passing Marks: 12+28	
Major Course 5		

Course Objective: To provide students with a comprehensive understanding of marketing principles, consumer behavior, market segmentation, and marketing mix strategies for effective decision-making in dynamic business environments.

Unit	Topics	Hours:75
I	Introduction: Nature, scope and importance of marketing; Evolution of marketing concepts; Marketing mix; Marketing environment. Micro and Macro environmental factors. Consumer Behaviour – An Overview: Consumer buying process; Factors influencing consumer buying decisions.	20
II	Market Selection: Market segmentation – concept, importance and bases; Target market selection; Positioning concept, importance and bases; Product differentiation vs. market segmentation. Product: Meaning and importance. Product classifications; Concept of product mix; Branding, packaging and labelling; After-sales services; Product life-cycle; New Product Development.	20
III	Pricing: Significance; Factors affecting price of a product; Major pricing methods; Pricing policies and strategies.	15
IV	Promotion: Nature and importance of promotion; Promotion Tools: advertising, personal selling, public relations; sales promotion and publicity – concept and their distinctive characteristics; Promotion mix; Factors affecting promotion mix decisions; and Integrated Marketing Communication Approach.	20

Course Outcomes

On the successful completion of the course, student will be able to

CO1: Understand the nature, scope, importance, and evolution of marketing, including marketing mix and micro and macro environmental factors.

CO2: Analyze consumer behavior and the factors influencing consumer buying decisions in different market contexts.

CO3: Apply market segmentation, target market selection, positioning strategies, and product-related decisions including branding, packaging, product life cycle, and new product development.

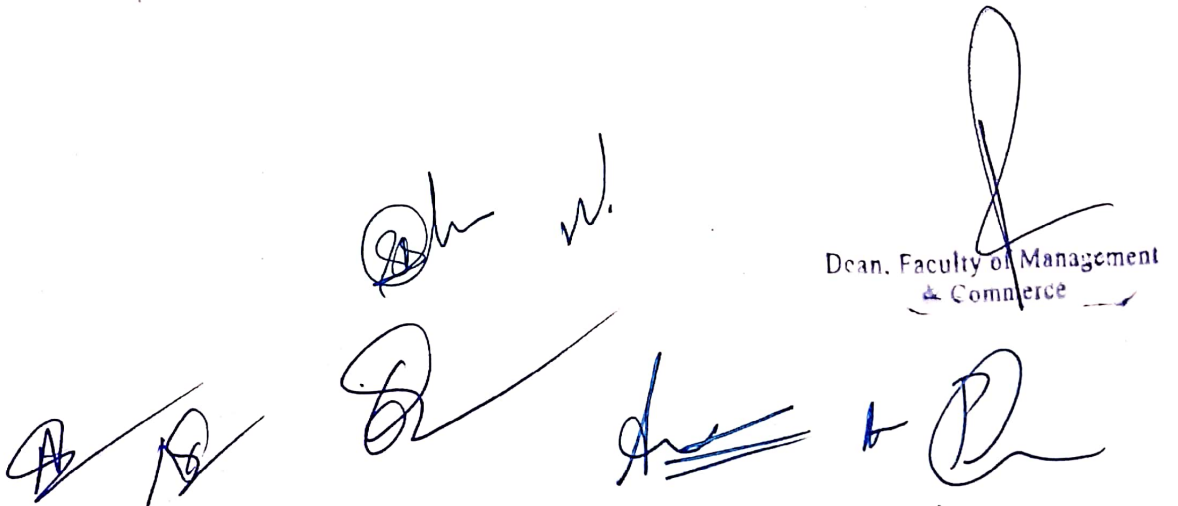
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CO4: Evaluate pricing and promotion strategies, including pricing methods, promotion tools, promotion mix decisions, and the integrated marketing communication approach.

Suggested Readings:

- Kotler, Philip; Keller, Kevin Lane; Koshy, Abraham, and Mithileshwar Jha, Marketing Management: A South Asian Perspective, Pearson Education.
- Palmer, Adrian, Introduction to Marketing, Oxford University Press, UK
- Lamb, Charles W.; Hair, Joseph F., and Carl McDaniel, Principles of Marketing, South Western Publishing, Ohio
- Chhabra, T.N., Principles of Marketing, Sun India Publication.
- Kumar, Arun & N. Meenakshi, Marketing Management, Vikas Publications. (Hindi and English)

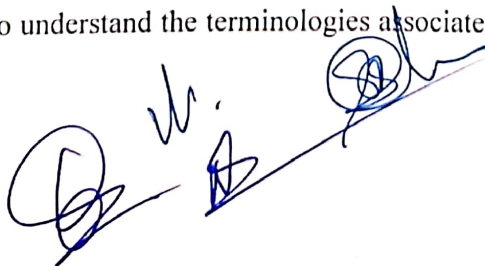
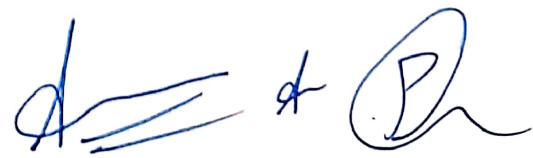
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Programme: <u>B.Com.</u>		Year: Second	Semester: Fourth
Course Code: B.Com- 402A		Course Title: Fundamentals of Entrepreneurship	
Credits: 5		Lecture:5	
Max. Marks: 30+70		Min. Passing Marks: 12+28	
Major Course-6			
Course Objective: To develop students' understanding of entrepreneurship concepts, venture creation, project management, small business development, and the promotion of entrepreneurial initiatives, including support systems and government incentives.			
Unit	Topics	Hours-75	
I	Entrepreneurship: Meaning, Concept, Characteristics, Need, Functions, Theories of Entrepreneurship. Entrepreneur: Meaning, Characteristics, Qualities, Functions, Types, Difference between Entrepreneurship & Entrepreneur. Difference between Entrepreneur, Entrepreneur & Manager. Entrepreneurship & Environment.	22	
II	Entrepreneurship Development Programme (EDP): Meaning, Need, Objective, Steps, Outline, Achievements, Government Assistance and Incentives. Women Entrepreneurship: Meaning, Characteristics, Problems and Steps taken to promote Women Entrepreneur. Qualities of Women Entrepreneur.	20	
	Promotion of a Venture: Concept of Projects, Project Identification, Formulation and Report, Project Appraisal. Product Selection and Techniques, Raising of Funds: Concept, Need, Types and Sources.	21	
IV	Small Business: Process of Establishing Small Business, Nature, Objectives and Importance of Small Business. Role of Financial Institutions in Financing of Small Business, Infrastructural Facilities. Legal Requirements for Establishment of New Unit. Entrepreneurial Consultancy Process and Methods.	12	

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

CO1: Ability to understand the concept of Entrepreneurship along with the basic laws and practices of Entrepreneurship.

CO2: Ability to understand the terminologies associated with the field of Entrepreneurship along with their relevance.

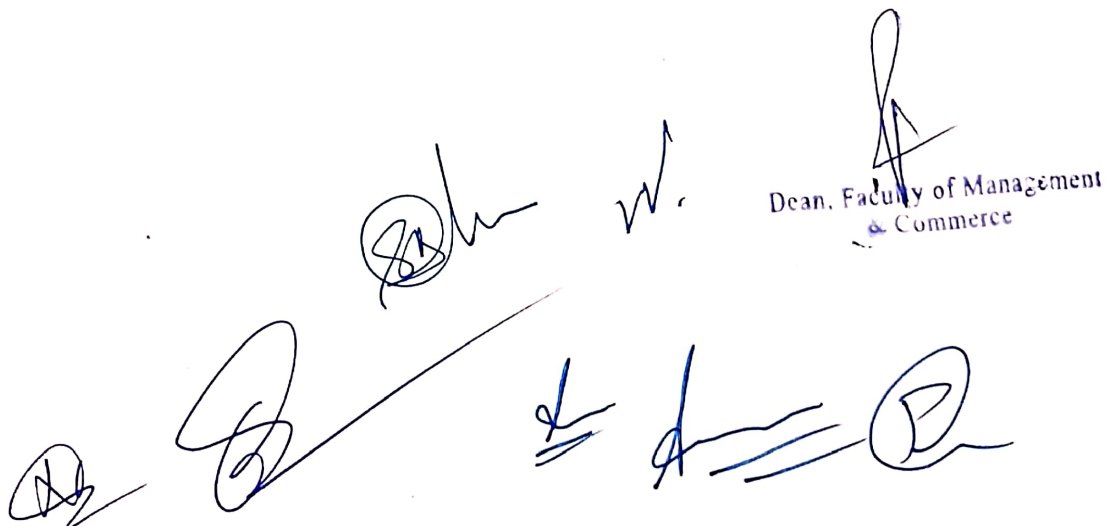

CO3 Ability to identify the appropriate functions and qualities of Entrepreneur for solving different problems.

CO4: Ability to apply basic Entrepreneurship principles to solve business and industry related problems.

CO5: Ability to understand the concept of Life Small Business, Raising of Funds and EDP.

Suggested Readings:

- Desai, Vasant, "Dynamics of Entrepreneurial Development and Management", Himalaya Publishing House
- Desai, Vasant, "Management of Small Scale Industry", Generic
- Drucker, Perer, "Innovation and Entrepreneurship", Harper Business; Reprint edition
- Gupta, C.B. & Srinivasan, N.P., "Entrepreneurship Development", S. Chand
- Kenneth, P. Van, "Entrepreneurship and Small Business Management"
- Pareek, Udai & Ven, "Developing Entrepreneurship book on Learning System"
- Agrawal, R.C., "UdyamitaVikas"(Hindi)

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Programme : B.Com		Year: Second	Semester: Forth
Course Code: B.Com- 402		Course Title: Organisational Behavior	
Credits: 5		Lecture:5	
Max. Marks: 30+70		Min. Passing Marks: 12+28	
MajorCourse:6			
Course Objective: To provide students with a comprehensive understanding of organizational behavior concepts and theories to analyze individual, group, and organizational dynamics and effectively manage change, leadership, motivation, and workplace diversity in modern organizations.			
Unit	Topics	Hours-75	
I	Introduction: Nature and scope of OB, Challenges and opportunities for OB, Organization Goals, Models of OB, Impact of Global and Cultural diversity on OB.	15	
II	Individual Behavior: concept, Personality, Perception and its role in individual decision making, Learning, Motivation, Hierarchy of needs theory, Theory X and Y, Motivation-Hygiene theory, Vroom's expectancy theory.	15	
III	Behavior Dynamics: Interpersonal behavior, Communication, Transaction Analysis, The JohariWindow, Leadership, Its Theories and prevailing leadership styles in Indian Organisations.	25	
	Group Behavior: Definition and classification of Groups, Types of Group Structures, Group decision making, Teams Vs Groups, Contemporary issues in managing teams, Inter-group problems in organizational group dynamics, Management of conflict.		
IV	Management of Change: Change and Organisational development, Resistance to change, Approaches to managing organizational change, Organisational effectiveness, Organisational culture, Power and Politics in Organisation, Quality of work life, Recent advances in OB.	20	

Course Outcomes

On the successful completion of the course, student will be able to

CO1: Understand the nature, scope, and models of organizational behavior, and analyze the impact of global and cultural diversity on organizations.

CO2: Examine individual behavior in organizations, including personality, perception, learning, and motivation theories for effective decision-making.

CO3: Develop skills in behavior dynamics, including interpersonal communication, leadership styles, and team interactions in organizational settings.

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CO4: Understand group behavior, group structures, decision-making, conflict management, and effective team management in contemporary organizations.

CO5: Analyze organizational change, culture, power, politics, and quality of work life, and apply approaches to enhance organizational effectiveness.

Suggested Readings:

1 Bennis, W.G., Organisation Development

- Breech Iswar, Oragnaisition-The Framework of Management
- Dayal, Keith, Organisational Development
- Sharma, R.A., Organisational Theory and Behavior

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Programme: B.Com	Year: Second	Semester: Fourth
Course Code: B.Com- 403A	Course Title: Investment Analysis & Portfolio Management	
Credits: 5	Lecture:5	
Max. Marks: 30+70	Min. Passing Marks: 12+28	
MajorCourse-7		

Course Objective: To equip students with knowledge of investment principles, risk–return analysis, security valuation, market analysis techniques, and portfolio management for informed investment decision-making.

Unit	Topics	Hours-75
I	Investments: Nature, scope, objective and Process of investments analysis, concept of return and risk analysis, measurement of return and risk: Systematic and Unsystematic Risk.	15
II	Investment Alternatives: Investment instrument of Capital Market and Money Market, Valuation of Fixed and Variable securities Non Security forms of Investment, Government Securities, Mutual Fund, Real Estate and Gold.	20
III	Fundamental Analysis: Economic analysis industry analysis and company analysis Technical Analysis: Trends, indicators, indices and moving average applied in technical analysis. Efficient Market Hypothesis: weak, semi-strong and strong market and its testing techniques	20
IV	Portfolio Management: Meaning, importance and objectives of portfolio and portfolio management, Risk and Return- Definition types and importance. Portfolio Analysis: Risk Measurement; Estimating rate of return and standard deviation of portfolio returns; Effects of Combining securities	20

Course Outcomes

On the successful completion of the course, student will be able to

CO1: Understand the nature, scope, objectives, and process of investment analysis, including concepts of risk and return.

CO2: Analyze various investment alternatives in capital and money markets, including securities, government instruments, mutual funds, real estate, and gold.

CO3: Apply fundamental analysis techniques, including economic, industry, and company analysis, to evaluate investment decisions.






CO4: Apply technical analysis tools such as trends, indicators, indices, and moving averages to assess market behavior and investment opportunities.

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CO5: Understand portfolio management concepts, including risk-return analysis, portfolio construction, diversification, and evaluation of portfolio performance.

Suggested Readings:

1. Gitman and Joehnk. Fundamentals of Investing. Pearson, New Delhi
2. Madura. Jeff. Personal final. Pearson, New Delhi
3. Chandra. Prasanna. Investment Analysis and Portfolio Management. Tata McGraw Hill, New Delhi
4. Damodaran, Aswath, Investment Valuation: Tool and Techniques for Determining the Value of Any Asset, Wiley Publication, New Delhi
5. Bodie, Alex, Marcus and Mohanty, Investments. McGraw Hill Publishing Co., Delhi






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Programme: B.Com.	Year: Second	Semester: Forth
CourseCode: B.Com- 403B	Course Title: Banking and Insurance	
Credits:5	Lecture:5	
Max. Marks: 30+70	Min. Passing Marks: 12+28	
MajorCourse7		
Course Objective: To provide students with a comprehensive understanding of banking and insurance principles, including customer relationships, banking operations, lending practices, modern digital banking, insurance products, and regulatory frameworks for effective financial management.		
Unit	Topics	Hours-75
I	Introduction - Origin of banking: definition, banker and customer relationship. General and special types of customers. Types and opening of bank accounts.	15
II	Cheques and Paying Banker: Crossing and endorsement meaning definitions, types and rules of crossing. Duties, Statutory protection in due course, collecting bankers: duties, statutory protection for holder in due course. Concept of negligence	20
III	Banking Lending: Principles of sound lending, Secured vs. unsecured advances. Types of advances. Advances against various securities. Internet Banking: Meaning, Benefits, Home banking. Mobile banking, Virtual banking, E-payments. Debit Credit card, NEFT. RTGS. Electronic purse.	20
IV	Insurance: The fundamentals of insurance business, types of insurance products and services role in Insurance in financial system, insurance business as social security measure. Re-insurance, online insurance Basic principles of utmost good faith, Indemnity, Proximate cause, Subrogation and contribution, Power, functions and Rote of IRDA	20

Course Outcomes

On the successful completion of the course, student will be able to

CO1: Understand the origin and evolution of banking, banker-customer relationships, types of customers, and bank accounts.

CO2: Explain the concepts of cheques, crossing, endorsement, and duties and protections of paying and collecting bankers.

CO3: Apply principles of sound lending, differentiate between secured and unsecured advances, and analyze types of advances and securities.

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CO4: Understand modern banking services, including internet banking, mobile banking, e-payments, debit/credit cards, NEFT, RTGS, and electronic purses.

CO5: Comprehend the fundamentals of insurance, types of insurance products, principles of insurance, the role of IRDA, and the concept of insurance as social security.

Suggested Readings:

- Suneja, H.R., Practical and Law of Bankmg. Himalya Publishing House 2000 1
- Chabra, T.N., Elements of Banking Low. Dhanpat Rai and Sons 2008
- 3. Arthur, C. and C. William Jr., Risk Management and Insurance, McGraw Hill 8th revised edition
- 4. Varshney, P.N.. Banking Law and Practice, Sultan Chand and Sons 2018
- 5. Jyotsna Sethi and Nishwan Bhatia, Elements of Banking and Insurance, PHI Learning 2012



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Course Code: B.Com- 404 A Computer Application Analysis with Excel & SPSS		
Course Credit: 04	Lecture: 04	Tutorial: 0
Course Type:	Minor Course-6	
Lectures delivered:	40 L	

End Semester Examination System

Maximum Marks Allotted	Minimum Pass Marks	Time Allowed
70	28	3 Hours

Continuous Comprehensive Assessment (CCA) Pattern

Tests	Assignment/ Tutorial/ Presentation/class test	Attendance	Total
15	5	10	30

Course Objective:

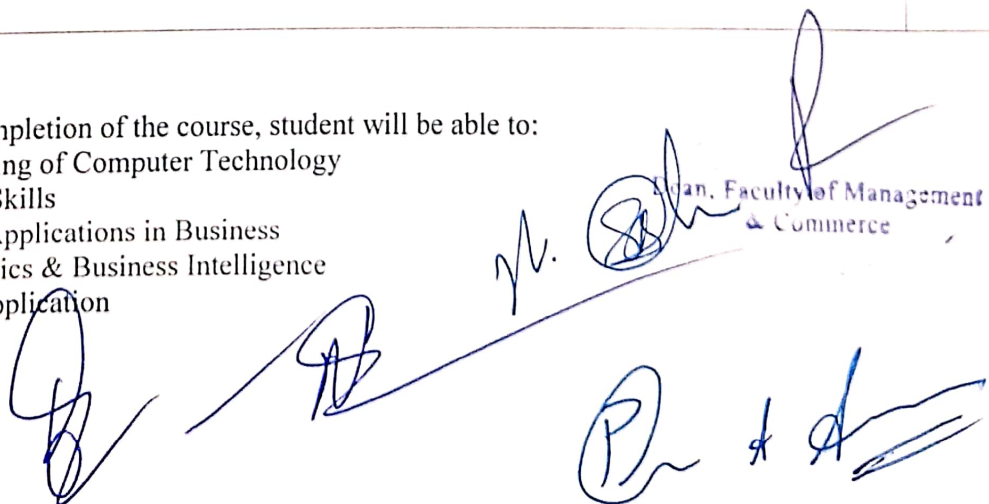
The syllabus for Computer Application Analysis with Excel and SPSS in a BBA program may vary depending on the institution. However, here's a general outline of topics that might be covered:

Unit	Topic	Hrs.
I	Introduction to Computer Applications in Business. Business Analytics. Data-Driven Decision Making. Data Visualization and Reporting	8
II	Data Analysis using Excel- Use of Built in data form in excel, Correlation and Regression, Introduction to Database Creating, editing and sorting database	8
	Advanced Excel Functions (e.g., INDEX/MATCH, PivotTables, Power Query). Data Analysis and Visualization (e.g., charts, graphs, dashboards).Data Management and Modeling (e.g., data validation, forecasting)	8
III	Introduction to SPSS and Data Management. Descriptive Statistics and Data Visualization. Inferential Statistics (e.g., hypothesis testing, confidence intervals). Advanced Statistical Analysis (e.g., regression, ANOVA, non-parametric tests)	8
IV	Gain familiarity with the concepts and terminology used in the development, implementation and operation of business computer applications.	8
V	Investigate emerging technology in shaping new processes, strategies and business models.	8

Course Outcomes:

On the successful completion of the course, student will be able to:

- CO1: Understanding of Computer Technology
- CO2: Analytical Skills
- CO3: Computer Applications in Business
- CO4: Data Analytics & Business Intelligence
- CO5: Business Application



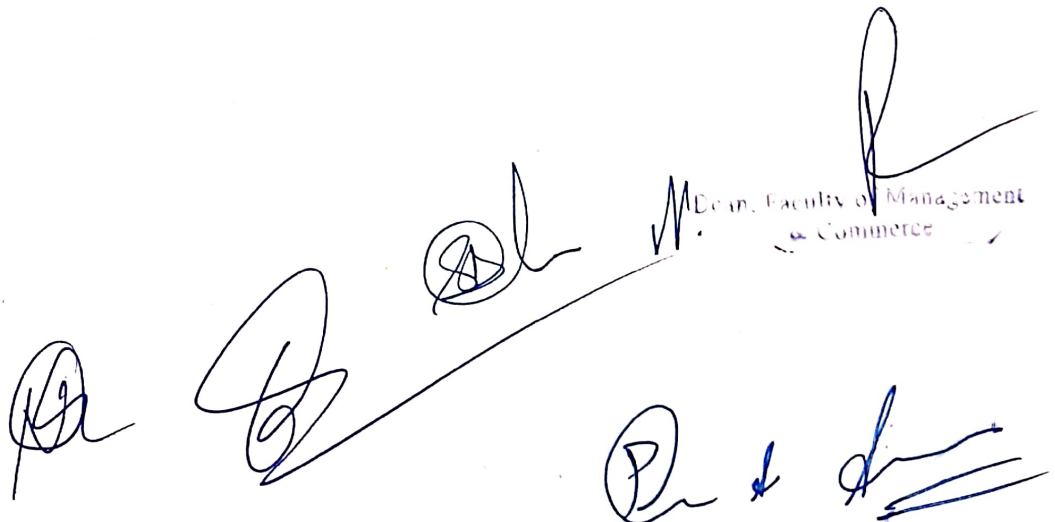
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Text book :

- Jain & Tiwari, Fundamentals of Computer Applications in Business. Taxman.

Reference books :

- ShusilKumar & Bansal, Computer Application in Business, Taxman
- P.Mohan, Fundamental of Computer
- R Parmeshwaram, Computer Applications in business, Sultan Chand
- Anthony Raj, Computer Applications in Business, Himalaya Publication House.

The bottom section of the page contains several handwritten signatures in blue ink. A diagonal line is drawn across the page, with a circular stamp containing a stylized 'S' or 'A' on the left side. To the right of the line, there is a printed title 'Dean, Faculty of Management & Commerce' and a signature above it. Below the line, there are two more signatures, one of which appears to be 'P. S. S.'.

Programme: B.Com	Year: Second	Semester: Fourth
Course Code: B.Com- 404B	Course Title: Business Ethics and Governance	
Credits: 4	Lecture:4	Tutorial :0
Max. Marks: 30+70	Min. Passing Marks: 12+28	
	MinorCourse-6	

Course Objective:To develop students' understanding of business ethics, Indian philosophical values, corporate social responsibility, and ethical decision-making for fostering responsible and sustainable organizational practices.

Unit	Topics	Hours-45
I	Introduction: Concept and nature of ethics; ethics, values and behaviour; development of ethics, relevance of ethics and values in business, Arguments against business ethics.	10
II	Work life in Indian Philosophy: Indian ethos for work life, Indian values for the work place, Work-life balance, Ethos of Vedanta in management, Hierarchism as an organizational value.	10
III	Relationship between Ethics & Corporate Excellence, Corporate Mission Statement, Code of Ethics, Organizational Culture, TQM. Gandhian Philosophy of Wealth Management, Philosophy of Trusteeship, Gandhiji's Seven Greatest Social Sins. Concept of knowledge management and wisdom management.	10
IV	Corporate Social Responsibility-Social Responsibility of business with respect to different stakeholders, Arguments for and against Social responsibility of business, Social Audit.	15

Course Outcomes

On the successful completion of the course, student will be able to

CO1: Understand the concept, nature, and development of ethics, values, and behavior, and their relevance in business.

CO2: Analyze Indian philosophical approaches to work-life, including ethics, Vedanta, work-life balance, and hierarchism in organizational values.

CO3: Examine the relationship between ethics and corporate excellence, including corporate mission, code of ethics, organizational culture, and TQM.

CO4: Understand Gandhian philosophies such as wealth management, trusteeship, social sins, and their application in ethical business practices.

CO5: Comprehend the concept of Corporate Social Responsibility (CSR), stakeholder obligations, social



audit, and the arguments for and against CSR.

Suggested Readings:

- Kaur Tripat, Values & Ethics in Management, Galgotia Publishers.
- Chakraborty S.K., Human values for Managers
- McCarthy, F.J., Basic Marketing
- Chakraborty S.K., Ethics in Management: A Vedantic Perspective, Oxford University Press.

   
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Programme: B.Com		Year: Second	Semester: Third
Course Code: B.Com-405		Course Title: Business Environment	
Credits: 2		Ability Enhancement Course-4	
Max. Marks: 30+70		Min. Passing Marks: 12+28	
Course Objective: To provide students with a comprehensive understanding of business environment, economic systems, industrial policies, government regulations, and international trade dynamics for informed business decision-making.			
Unit	Topics	Hours:30	
I	Introduction: Concept, Significance and Components of Business environment, Factor affecting Business Environment, Micro and Macro environment.	7	
II	Economic Systems: Capitalism, Socialism, Communism, Mixed Economy- Public Sector & Private Sector	7	
III	Industrial Policy-Brief historical perspective; New industrial policy of India, Socio-economic implications of Liberalization, Privatization and Globalization	7	
IV	Role of Government in Regulation and Development of Business; Monetary and Fiscal Policy; EXIM Policy, FEMA; Overview of International Business Environment, Trends in World Trade: WTO- Objectives and role in international trade.	9	

Course Outcomes

On the successful completion of the course, student will be able to

CO1: Understand the concept, significance, and components of business environment and the factors affecting micro and macro environment.

CO2: Analyze different economic systems—capitalism, socialism, communism, and mixed economy—and their impact on business operations.

CO3: Examine the evolution of industrial policy in India, including the new industrial policy and the effects of liberalization, privatization, and globalization.

CO4: Understand the role of government in business regulation and development, including monetary and fiscal policies, EXIM policy, and FEMA.

CO5: Comprehend the international business environment, trends in world trade, and the objectives and functions of WTO in global commerce.

Suggested Readings:

1. Francis Cherunilum, Business Environment
2. K. Aswathapa, Business Environment



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B.Com 3rd Year (5th Semester)

Programme: <u>B.Com.</u>		Year: Third	Semester: Fifth
Course Code: B.Com- 501A		Course Title: Corporate Accounting	
Credits: 5		Lecture-5	
Max. Marks: 30+70		Min. Passing Marks: 12+28	
Major Course-8			
Course Objective: To equip students with knowledge of corporate accounting practices, including share and debenture transactions, profit computation, valuation of goodwill and shares, and accounting for amalgamations and corporate restructuring.			
Unit	Topics	Hours-75	
I	Shares: features, types of shares, difference between preference shares and equity shares, share capital and its types. Issues, forfeiture and re issue of shares, redemption of preference shares.	15	
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.	20	
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.	20	

Course Outcomes

On the successful completion of the course, student will be able to

CO1: Understand the features, types, and accounting treatment of shares, including preference and equity shares, share capital, issue, forfeiture, and redemption.

CO2: Analyze the characteristics, types, issue, and redemption of debentures, and accounting for profit prior to incorporation.

CO3: Comprehend the preparation of final accounts, including balance sheet and statement of profit and loss, following accounting principles.

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CO4: Understand the concept, need, and methods for valuation of goodwill and shares.

CO5: Learn accounting procedures for amalgamation and reconstruction of companies as per Indian Accounting Standard (IAS)

Suggested Readings:

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


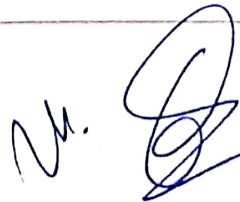




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Programme: <u>B.Com.</u>	Year: Third	Semester: Fifth
Course Code: B.Com- 501 B	Course Title: Goods and Services Tax	
Credits: 5	Lecture- 5 Tutorial -1	
Max. Marks: 30+70	Min. Passing Marks: 12+28	
	Major Course-8	

Course Objective: To provide students with a comprehensive understanding of indirect taxation in India, focusing on GST concepts, compliance procedures, input tax credit, valuation, registration, returns, audits, and the impact of GST on businesses.

Unit	Topics	Hours-75
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.	15
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.	20
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.	20
IV	Registration: Meaning Of Final Registration, Compulsory Registration, and Procedure For New Registration, Amendment And Cancellation Of Registration. Accounts And Records: Manner Of Maintenance Of Accounts, Period Of Retention Of Relevant Records. Invoice: Format, Types Debit And Credit Note, Voucher Audit: Meaning, Types Mandatory, Departmental And Specific Audit, Penalty And Under GST, E -Way Bill.	20

Course Outcomes

On the successful completion of the course, student will be able to

CO1: Understand the concept, features, types of indirect taxes, and differences between direct and indirect taxes, including the evolution and structure of GST.

CO2: Comprehend the provisions related to time of supply, place of supply, and valuation of goods and services under GST, including reverse charge mechanisms and invoicing requirements.

CO3: Gain knowledge of Input Tax Credit (ITC) – eligibility, utilization, reversal, and reclaim processes.

CO4: Learn the procedures for GST payment, return filing, assessment types, registration, amendment, and cancellation of registration.

CO5: Understand maintenance of accounts and records, invoice formats, audit types, penalties, and the E-Way Bill system under GST compliance.

Suggested Readings:

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

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Programme: <u>B.Com.</u>	Year: Third	Semester: Fifth
Course Code: B.Com- 502 A	Course Title: Business Finance	
Credits: 5	Lecture-5	
Max. Marks: 30+70	Min. Passing Marks: 12+28	
	Major Course 9	
Course Objective: To develop an understanding of the principles and practices of business finance, including financial decision-making, capital budgeting, cost of capital, dividend policy, working capital management, time value of money, and the structure and functioning of capital and money markets.		
Unit	Topics	Hours-75
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

Course Outcomes

On the successful completion of the course, student will be able to

CO1: Understand the nature, scope, and functions of business finance, including investment, financing, and dividend decisions.

CO2: Gain knowledge of capital budgeting, evaluation criteria for investment decisions, and the significance of time value of money.

CO3: Learn the calculation and importance of cost of capital for debt, equity, preference shares, retained earnings, and weighted cost of capital.

CO4: Comprehend dividend policies, models, and issues, along with sources of long-term and short-term funds, including working capital management


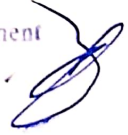

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CO5: Understand the structure and role of capital markets, including new issue and secondary markets, stock exchanges (BSE, NSE), and Indian money markets.

Suggested Readings:

- Avadhani V A Financial System
- Bhalla VK Modern Working Capital Management
- Chandra Prasanna Financial Management Theory And Practices
- Khan NY And Jain PK Financial Management Tax And Problems
- Pandey I M Financial Management





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Programme: <u>B.Com.</u>		Year: Third	Semester: Fifth
Course Code: B.Com- 502 B		Course Title: Principles and Practices of Insurance	
Credits: 5		Lecture-5	
Max. Marks: 30+70		Min. Passing Marks: 12+28	
Major Course-9			
Course Objective: To provide comprehensive knowledge of risk and insurance, including principles and practices of life, marine, fire, and miscellaneous insurance, their policies, procedures, and role in risk management.			
Unit	Topics		Hours-75
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

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

CO1: Understand the concept of risk, its types, causes, and methods of risk handling, along with the fundamentals, principles, and advantages of insurance.

CO2: Explain life insurance concepts including policy types, contract essentials, nomination, assignment, surrender value, and the functions of Life Insurance Corporation.

CO3: Analyze marine and fire insurance with respect to their scope, contracts, policies, clauses, hazards, and types of losses.

CO4: Gain knowledge of miscellaneous insurance products such as motor, burglary, livestock, crop, and health insurance and their practical applications

Suggested Readings:

- 1-Mishra M.N., Insurance- Principles & Practice.
- Gupta O.S., Life Insurance.
- Vinayakam, M. Radhaswami & Vasudevam, Insurance- Principles & Practice.
- Kothari & Bhall, Principles & Practice of Insurance.

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Programme : B.Com Year: Third		Semester: Fifth
Course Code: B.Com- 503 A		Course Title: Industrial Relations & Labour Laws
Credits: 4	Lectures-4	
Max. Marks: 30+70	Min. Passing Marks: 12+28	
Major Course-10		
Course Objective: To provide students with a comprehensive understanding of industrial relations, participative management, industrial discipline, labor welfare legislations, and the role of institutions in promoting harmonious employer–employee relations.		
Unit	Topic	Hours-60
I	Industrial Relations: Role - Importance - Trade Unions - Industrial disputes and their Resolutions.	15
II	Participative Management: Structure - Scope - Collective Bargaining - Works Committee - Joint Management Councils - Pre-Requisite for successful participation - Role of Government in Collective Bargaining.	15
III	Industrial unrest: Employee dissatisfaction - Grievances - Disciplinary Action - Domestic Enquiry - Strikes - lockout - Prevention of Strikes - Lockouts. Discipline: Positive, negative discipline, disciplinary procedure, Absenteeism, Turnover, Dismissal and Discharge.	15
IV	Factories Act: Meaning, Definition – Welfare – Safety – Health Measures. Workmen’s Compensation Act and International Labor Organization - Role and Function, General provisions of Bonus Act and Gratuity Act	15

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

CO1: Understand the concepts, role, and importance of industrial relations, trade unions, and industrial dispute resolution mechanisms.

CO2: Explain participative management practices, collective bargaining processes, and the role of government in fostering employee participation.

CO3: Analyze causes of industrial unrest, grievance handling, disciplinary actions, strikes, lockouts, and methods of maintaining industrial discipline.

CO4: Interpret major labour legislations and institutional frameworks including the Factories Act, Workmen’s Compensation Act, Bonus Act, Gratuity Act, and the role of the ILO.

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Suggested Readings:

- Sreenivasan M.R - Industrial Relations & Labor legislations.
- Aswathappa K - Human Resource and Personnel Management.
- Subba Rao P - Human Resource Management and Industrial Relations.
- Monoppa - Industrial Relations. 5. S.C. Srivastava, Industrial Relation of Labour Laws.

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Programme : B.Com	Year: Third	Semester: Fifth
Course Code: B.Com- 503 B	Course Title: Company Accounts	
Credits: 4	Lecture:4	
Max. Marks: 30+70	Min. Passing Marks: 12+28	
Major Course:10		

Course Objective:To enable students to understand accounting practices related to joint stock companies, including share capital, debentures, final accounts, amalgamation, reconstruction, liquidation, and consolidation of company accounts.

Unit	Topics	Hours:60
I	Joint Stock Companies: Its types and share capital. Issue, Forfeiture and Re-issue of shares, Redemption of preference shares, Issue and Redemption of Debenture.	15
II	Final Accounts: Including Computation of managerial Remuneration and disposal of profit.	15
III	Accounting for Amalgamation of companies as per Accounting Standard 14, Accounting for Internal reconstruction, Liquidation of Company.	15
IV	Consolidated Balance Sheet of Holding Companies with one Subsidiary only, Statement of Affairs and Deficiency/Surplus, Receivers Receipt and Payment A/c.	15

Course Outcomes

On the successful completion of the course, student will be able to

CO1: Understand the structure, types, and share capital of joint stock companies, including issuance, forfeiture, and re-issue of shares, and redemption of preference shares and debentures.

CO2: Prepare final accounts of companies, including computation of managerial remuneration and appropriation of profits.

CO3: Apply accounting standards for amalgamation of companies, internal reconstruction, and liquidation procedures.

CO4: Prepare consolidated financial statements, including balance sheets of holding companies with one subsidiary.

CO5: Develop skills in preparing statements of affairs, deficiency/surplus accounts, and receivers' receipt and payment accounts.

Suggested Readings:

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- Gupta R.L. Radhaswamy M, Company Accounts
- Maheshwari, S.N., Corporate Accounting
- Monga J.R., Ahuja, Girish, and Sehgal Ashok, Financial Accounting
- Shukla, M.C., Grewal T.s. and Gupta, S.C. Advanced Accounts

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Course Code: B.Com- 504 A		Course Name: Personal Selling and Salesmanship	
Course Credit: 4	Lecture: 4	Tutorial: 0	
Course Type:	Minor Course -7	Semester : V	

End Semester Examination System

Maximum Marks Allotted	Minimum Pass Marks	Time Allowed
70	28	3 Hours

Continuous Comprehensive Assessment (CCA) Pattern

Tests	Assignment/ Tutorial/ Presentation/class test/Practical	Attendance	Total
15	5	10	30

Course Objective:

1. The purpose of this course is to familiarize the students with the fundamentals of personal selling and the selling process.
2. Student will be able to understand selling as a career and what it takes to be a successful salesman.

UNI T	Course Content	Hours- 60
I	Introduction to Personal Selling: Nature and importance of personal selling, myths of selling, Difference between Personal Selling, Salesmanship and Sales Management, Characteristics of a good salesman, types of selling situations, types of salespersons, Career opportunities in selling, Measures for making selling an attractive career	15
II	Theories of Selling Traditional and Modern: AIDAS Model of Selling, Problem Solving Approach, Right Set of Circumstances Theory and Modern Sales Approaches.	15
II	Buying Motives: Concept of motivation, Maslow's theory of need hierarchy; Dynamic nature of motivation; Buying motives and their uses in personal selling	15

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III	Selling Process: Prospecting and qualifying; Pre-approach; Approach; Presentation and demonstration; handling of objections; Closing the sale; Post sales activities.	15
IV	Sales Reports: Sales Forecasting, Sales Budget, Sales Territories, Sales quota, reports and documents; sales manual, Order Book, Cash Memo; Tour Diary, Daily and Periodical Reports; Ethical aspects of Selling	15

Course Outcome: After studying this course the student should be able to

CO1: Understand the nature, importance, and career opportunities in personal selling, distinguishing it from salesmanship and sales management.

CO2: Apply traditional and modern theories of selling, including AIDAS, Problem-Solving Approach, and Right Set of Circumstances.

CO3: Analyze consumer buying motives and use Maslow's hierarchy to tailor personal selling strategies.

CO4: Execute the complete selling process: prospecting, pre-approach, approach, presentation, handling objections, closing, and post-sales activities.

CO5: Prepare and interpret sales reports, budgets, quotas, and documentation while adhering to ethical standards in selling.

Suggested Readings:

1. Spiro, Stanton, and Rich, *Management of the Sales force*, McGraw Hill 2007.
2. Rusell, F. A. Beach and Richard H. Buskirk, *Selling: Principles and Practices*, McGraw Hill 2TH Edition 2008
4. Still, Richard R., Edward W. Cundiff and Norman A. P. Govoni, *Sales Management: Decision Strategies and Cases*, Prentice Hall of India Ltd. 5th edition, Deep&Deep publication 2002 New Delhi,
5. Johnson, Kurtz and Schueing, *Sales Management*, McGraw Hill 2nd revised edition
6. Pedesson, Charles A. Wright, Milburn d. And Weitz, Barton A., *Selling: Principles and Methods*, Richard, Irvin 4th edition New Delhi 2000
7. Kapoor Neeru, *Advertising and personal Selling*, Pinnacle, 2014 New Delhi.

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Programme: <u>B.Com.</u>	Year: Third	Semester: Fifth
Course Code: B.Com- 504 B	Course Title: Monetary Theory and Banking in India	
Credits: 4	Minor Course-7	
Max. Marks: 30+70	Min. Passing Marks: 12+28	
Course Objective: To develop an understanding of money, the financial system, banking institutions, credit creation, development finance, and the role of the Reserve Bank of India in monetary and credit control in India.		
Unit	Topics	Hours-60
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.	15
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.	15
III	Development Banks And Other Non-Banking Financial Institution: Main Features, Problems And Policies For Allocation Problem Between The Government And The Commercial Sector, Inter-Sectoral And Inter-Regional Problems, Problem Between Large And Small Borrowers.	15
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.	15

Course Outcome: After studying this course the student should be able to:

CO1: Understand the concept, functions, and alternative measures of money supply in India, including the role and components of high-powered money.

CO2: Explain the structure and functions of the Indian financial system, including financial intermediaries and their role in the economy.

CO3: Analyze the Indian banking system, including commercial banks, regional rural banks, cooperative banks, and their role in credit creation and money supply.

CO4: Evaluate the role and functioning of development banks and other non-banking financial institutions in addressing credit allocation and inter-sectoral financial issues.

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CO5: Understand the Reserve Bank of India's functions, instruments of monetary and credit control, monetary policy evolution, interest rates, and the impact of inflation on the economy.

Suggested Readings:


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

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Programme : B.Com		Year: Third	Semester: Fifth
Course Code: B.Com-506		Course Title: Training and Development	
Credits: 6		Lecture:5 Tutorial:1	
Max. Marks: 30+70		Min. Passing Marks: 12+28	
Major course			
Course Objective: To equip students with comprehensive knowledge and practical skills in training and development, including needs assessment, program design, evaluation, and executive development for enhancing organizational effectiveness.			
Uni	Topics	Hours-75	
1.	Introduction: Concepts and Rationale of Training and Development; Difference between Training, Development & Education, overview of training and development systems; organizing training department; training and development policies; Requisites of Effective Training.	15	
2.	Training Needs Assessment (TNA): Meaning of TNA, Purpose and Methods of TNA, the Need Assessment Process – Organizational Analysis, Person Analysis, Task Analysis, Output of TNA. Learning Theories.	20	
3.	Designing, Conducting & Evaluation of Training Program: Areas of training, Types of training, System's Approach to Training, Training Methods, Designing a training program, contents & scheduling, study material, selecting a trainer, deciding method of training, Types of Teaching Aids in Training, Training Evaluation & Methods of Training Evaluation, Training Effectiveness Models - Kirkpatrick Model of Training Effectiveness, CIRO Model.	20	
4.	Executive Development: Importance of Executive Development, Steps in the organization of a management Development Program/ Executive Development Program, Methods/ Techniques of Management Development Program, Special Issues in Training & Development – Legal Issues, Cross Cultural Preparation, Managing Workforce Diversity, Sensitivity Training, Succession Planning.	20	

Course Outcome: After studying this course the student should be able to:

CO1: The field of Training and Development and its role in optimizing performance.

CO2: Applying theoretical concepts and models to training design.

CO3: Designing training interventions using a variety of methodologies.

CO4: Evaluating the effectiveness of training & development interventions.

CO5: Assessing whether training & development is a viable career option.

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Suggested Readings:

- 1.Noe, Raymond A., and Amitabh Deo Kodwani, Employee Training and Development, Tata McGraw Hill, 5th Edition, 2012.
- 2.Rao VSP, Human Resource Management, Excel Books Publication, 3rd Edition. 2013.
- 3.Rolf, P., and Udai Pareek, Training for Development, Sage Publications Pvt. Ltd.
- 4.Jack J. Phillips, Hand book of Training Evaluation and Measurement Methods, Routledge.
- 5.Dayal, Ishwar, Management Training in Organisations, Prentice Hal

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B.Com 3rd Year (6th Semester)

Programme: B.Com.		Year: Third	Semester: Sixth
Course Code: B.Com- 601 A		Course Title: Accounting for Managers	
Credits: 5		Major-11	
Max. Marks: 30+70		Min. Passing Marks: 12+28	
Course Objective: To equip students with the knowledge and skills of management accounting, including financial statement analysis, budgeting, costing techniques, variance analysis, and management reporting for effective decision-making and control.			
Unit	Topics	Hours: 75	
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.	20	
II	Ratio Analysis: meaning, Utility, Classification of Ratios-Profitability Ratio, Activity Ratio and Financial Position Ratios. Fund Flow and Cash Flow Statement- Concept, Meaning of the term Fund and Preparation of Fund Flow Statement and Cash Flow Statement(As-3).	20	
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.	20	
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.	15	

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

- CO:1** Understand the concepts, objectives, techniques, and importance of management accounting, and distinguish it from financial and cost accounting.
- CO:2** Analyze and interpret financial statements using tools such as ratio analysis, fund flow statements, and cash flow statements for managerial decision-making.
- CO:3** Apply budgeting, marginal costing, and break-even analysis techniques to pricing, cost control, profit planning, and decision-making.
- CO:4** Evaluate standard costing, variance analysis, and management reporting systems to support effective planning, control, and performance evaluation.

Suggested Readings:

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

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Programme: B.Com.		Year: Third	Semester: Sixth
Course Code: B.Com- 601 B		Course Title: Auditing	
Credits: 5		Major-11	
Max. Marks: 30+70		Min. Passing Marks: 12+28	
Course Objective: To provide students with a comprehensive understanding of accounting and auditing principles, procedures, internal control evaluation, and fraud risk management, including audits of companies, banks, public sector undertakings, and cost and internal audits.			
Unit	Topics	Hours: 75	
I	Methodology of Accounting, Auditing and Fraud risk management in Kautilya's Arthashastra. Audit and Audit Process: Meaning, Nature, Objectives and Various Classes of Auditing, Standard of Auditing, Pronouncements on accepted Auditing practices, Internal Control and the need for its evaluation by the Auditor.	15	
II	Audit Procedures: Verification programme-selective verification, Audit in depth, test checking, Auditor's Approach to statistical sampling, Routine checking, vouchers, verification and valuation of assets and liabilities, Auditor's Report on Profit and Loss Account and Balance Sheet.	20	
III	Audit of Limited Companies: Qualifications and Appointment of Company Auditors, their powers, duties and liabilities as per Company Act 1956, Enquiries under Section 227 (IA), Audit of share capital, share transfer and managerial remuneration, Additional matters in the Auditor's Report (Manufacturing and other companies), Auditor's Report Order 1988.	20	
IV	Audit of Public Sector Undertaking and Banks: Special features concerning Audit of departmental undertakings, Statutory Corporations and Government Companies, Procedure of appointment of Auditors, Special features relating to the audit of Banks, Audit of Insurance Companies and audit of non-profit companies. Cost Audit: Importance of cost audit, Provisions regarding cost audit, Cost Audit report, Tax and Social Audit. Internal Audit: Objective and scope of Internal Audit, Responsibilities and Authority of Internal Auditors, Relationship between internal auditor and statutory auditor.	20	

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

CO1: Understand the principles of accounting, auditing, and fraud risk management as described in Kautilya's Arthashastra and their relevance to modern practices.

CO2: Comprehend the objectives, nature, and classes of auditing, including auditing standards, internal control evaluation, and accepted auditing practices.

CO3: Apply audit procedures such as verification programs, test checking, statistical sampling, and routine checking for accurate financial reporting.

CO4: Analyze auditing requirements of limited companies, public sector undertakings, banks, insurance, companies, and non-profit organizations, including statutory obligations.

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CO5: Understand cost audit, tax audit, social audit, and internal audit processes, including objectives, scope, authority, and the relationship between internal and statutory auditors.

Suggested Readings:

- Gupta Kamal :Contemporary Auditing, TATA McGraw, NewDelhi.
- Tandon ,B.N. :Principles of Auditing ,S. Chand & Company, NewDelhi.
- PargareDinkar:PrinciplesandpracticesofAuditing,SultanChand,NewDelhi.
- Sharma,T.R.:AuditingPrinciplesandProblems,SahityaBhawan,Agra.(Hindiand English)
- Yadav, Pankaj, Auditing, Neel Kamal Prakashan, Delhi(HindiandEnglish)
- Sharma, Sanjeev, Auditing: MK Publications , Agra (Hindi and English)

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Course Code:	B.Com- 602 A	Course Name: Financial Market	
Course Credit: 5	Lecture: 5	Tutorial: 0	
Course Type: Major course-12			
Lectures delivered:	40L+10T		

End Semester Examination System

Maximum Marks Allotted	Minimum Pass Marks	Time Allowed
70	28	3 Hrs

Continuous Comprehensive Assessment (CCA) Pattern

Minor Tests(marks)	Assignment/ Tutorial/ Presentation	Attendance	Total
15	5	10	30

Course Objective:

This course aims:- The aim of this course is to provide students a basic knowledge of financial markets and institutions and their role and working in the growth of development of the economy.

UNIT	Contents	Hours
I	Structure of Indian Financial System: An overview of the Indian financial system. Financial sector reforms in the last decade; Future agenda of reforms; Regulation of Banks, NBFCs & FIs: Salient provisions of banking regulation act and RBI Act; Role of RBI as a central banker; Products offered by Banks and FIs: Retail banking and corporate banking products. Universal Banking: need, importance, trends and RBI guidelines, Core banking solution (CBS); RTGS and internet banking, comparison between Banks and NBFCs.	10
II	Introduction to Financial Markets in India: Role and Importance of Financial Markets, Financial Markets: Money Market; Capital Market; Meaning and Functions, Factors affecting Financial Markets, Essentials of developed capital market, Linkages Between Economy and Financial Markets, Integration of Indian Financial Markets with Global Financial Markets.	10
III	Primary & secondary market, Currency Market, Debt Market- role and functions of these markets. Primary Market for Corporate Securities in India: Issue of Corporate Securities: Public Issue through Prospectus, Offer for sale, Private Placement, Rights Issue, On-Line IPO, Book Building of Shares, Disinvestment of PSU, Employees Stock Options, , Performance of Primary Market in India, Secondary Market in India: Introduction to Stock Markets, Regional and Modern Stock Exchanges, International Stock Exchanges, Demutualization of exchanges.	10

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	Comparison between NSE and BSE. Raising of funds in International Markets: ADRs and GDRs, FCCB and Euro Issues, Major Instruments traded in stock markets: Equity Shares, Debentures, Myths attached to Investing in Stock Markets. Trading of securities on a stock exchange;	
IV	Development Financial Institutions (DIIs): Concept of Development Banking, State Level DFIs – Objectives and Functions, Financial and Promotional Assistance to Industry, Diversification of the activities of DFIs. Regional Rural Banks, Money Markets & Debt Markets in India: Money Market: Meaning, role and participants in money markets, Segments of money markets, Call Money Markets, Repos and reverse Repo concepts, Treasury Bill Markets, Market for Commercial Paper	10
V	Commercial Bills and Certificate of Deposit. Introduction and meaning, Public Deposits and Internal Financing: Growth of Public Deposits in India, Merits and Demerits of Public deposits, RBI regulation, Recent Trends in Public Deposits, Internal Financing, Determinants and Dangers, Government Measures to encourage Internal Financing.	10

Course Outcomes:

By the end of this course a student should be able to:-

CO1: Understand the structure and components of the Indian financial system, including banking, non-banking financial institutions, and financial sector reforms.

CO2: Comprehend the role and regulation of banks, NBFCs, and development financial institutions, including the functions of the RBI and key banking products.

CO3: Analyze the functioning of financial markets in India, including money markets, capital markets, currency markets, and debt markets, and their integration with the global financial system.

CO4: Understand the mechanisms and processes of the primary and secondary markets for corporate securities, including public issues, rights issues, IPOs, ADRs, GDRs, and stock exchanges.

CO5: Evaluate the role of money markets, debt markets, public deposits, and internal financing in mobilizing funds for economic development and industry growth.

Reference Books:

- L. M.Bhole – **Financial Markets and Institutions**,(Tata McGraw Hill Publishing company)
- M.Y. Khan- **Indian Financial System – Theory and Practice**, (Vikas Publishing company)
- Ravi M. Kishore – **Financial Management (Taxman)**
- G.L. Sharma and Y.P. Singh- **Contemporary Issues in Finance and Taxation** (Academic Foundation, Delhi)
- Goel, Sandeep. **Financial services. PHI.**

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Programme: B.Com.		Year: Third	Semester: Sixth
Course Code: B.Com- 602 B		Course Title: Human Resource Management	
Credits: 5		Major course-12	
Max. Marks: 30+70		Min. Passing Marks: 12+28	
Course Objective: To develop students' understanding of HRM functions, policies, and practices to effectively manage, motivate, and Tdevelop a diverse workforce.			
Unit	Topics	No. of Lectures	
I	Human Resource Management 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	Recruitment & Selection: Recruitment, factors affecting recruitment, sources of recruitment, Selection – Process, selection test. Interview. Orientation. Placement. Training & Development: Training- Objectives & Importance of training, Training Methods-On job training and off- the job training.	20	
III	Employee Compensation: Compensation & Welfare, Job Evaluation. Performance Appraisal: Techniques, Job Enlargement & Job Enrichment, Quality of Work Life, Worker's Participation in Management.	25	
IV	EMPLOYEE WELFARE: 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	

Course Outcomes:

By the end of this course a student should be able to

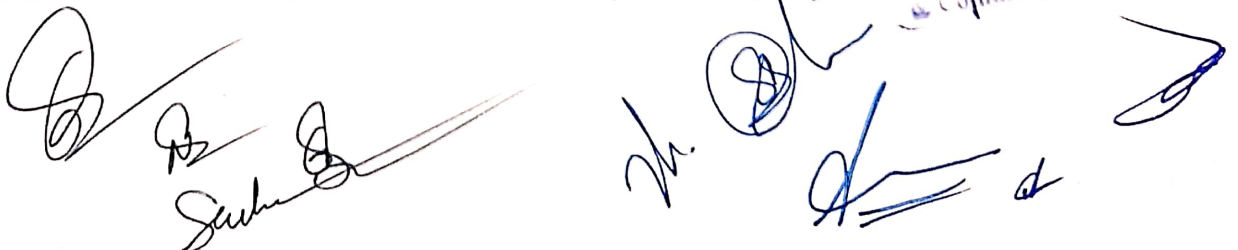
CO1: Understand the concept, functions, roles, and competencies of HR managers, along with the evolution and emerging challenges in HRM, including workforce diversity, empowerment, and work-life balance.

CO2: Analyze recruitment and selection processes, including sourcing, selection tests, interviews, orientation, and placement.

CO3: Examine training and development practices, objectives, importance, and methods, including on-the-job and off-the-job training.

CO4: Understand employee compensation, welfare, benefits, job evaluation, performance appraisal techniques, and methods to enhance job satisfaction and quality of work life.

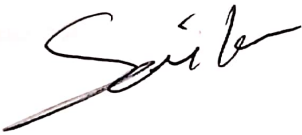
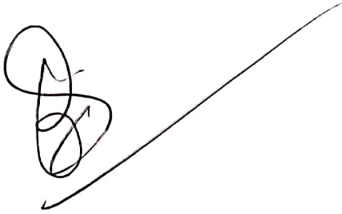
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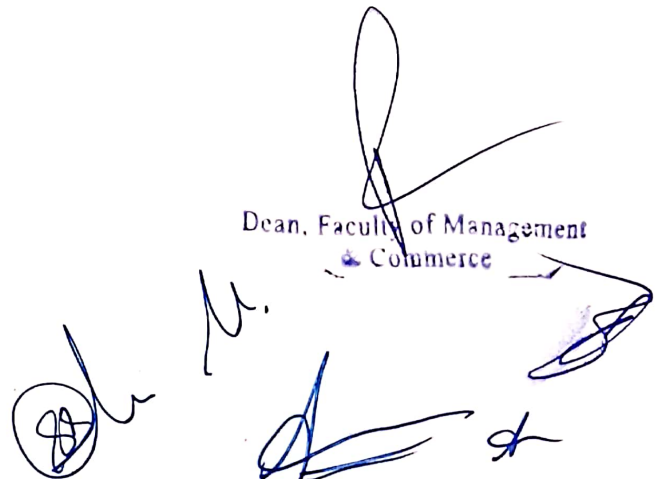
CO5: Comprehend grievance handling, discipline, collective bargaining, and employee participation in management for fostering industrial relations and organizational effectiveness.

Suggested Readings:

- Aswathappa K Maine resource management Tata Mc Graw Hill
- Verma Pramod Savi Bagiya prabandhan Rao VSP human resource management Excel books
- Tripathi PC personnel management and Industrial Relations Sultan Chand andsons



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Programme: B.Com.		Year: Third	Semester: Sixth
Course Code: B.Com- 603A		Course Title: Business Ethics and Corporate Governance	
Credits: 5		Major Course: 13	
Max. Marks: 30+70		Min. Passing Marks: 12+28	
Course Objective: To equip students with knowledge of ethical principles, corporate governance, and social responsibility for responsible decision-making in business."			
Unit	Topics	Hours-75	
I	Values – Importance, Sources of Value Systems, Types, Values, Loyalty and Ethical Behaviour, Values across Cultures; Business Ethics – Nature, Characteristics and Needs, Ethical Practices in Management.	17	
II	The Ethical Value System – Universalism, Utilitarianism, Distributive Justice, Social Contracts, Individual Freedom of Choice, Professional Codes; Culture and Ethics – Ethical Values in different Cultures, Culture and Individual Ethics.	26	
III	Law and Ethics – Relationship between Law and Ethics, Other Bodies in enforcing Ethical Business Behaviour, Impact of Laws on Business Ethics; Social Responsibilities of Business – Environmental Protection, Fair Trade Practices, Fulfilling all National obligations under various Laws, Safeguarding Health and well-being of Customers.	16	
IV	Corporate Governance: Issues, need, corporate governance code, transparency & disclosure, role of auditors, board of directors and shareholders; Global issues of governance, accounting and regulatory frame work, corporate scams, committees in India and abroad, corporate social responsibility.	16	

CO1: Understand the fundamental concepts, nature, and relevance of business ethics in modern organizations.

CO2: Analyze ethical values, corporate social responsibility, and the role of ethics in decision-making.

CO3: Examine corporate governance principles, frameworks, and practices in contemporary business environments.

CO4: Evaluate ethical issues and dilemmas in business and their impact on stakeholders.




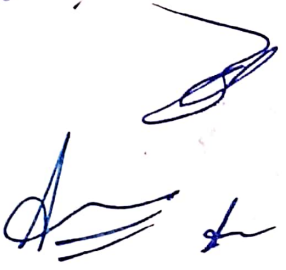
CO5: Apply ethical reasoning and corporate governance tools to enhance organizational accountability and sustainability.

Suggested Readings:

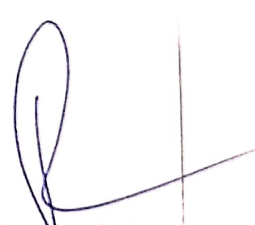
- Kitson Alan-Ethical Organisation, Palgrave

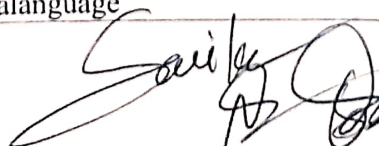
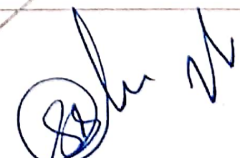

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- L.T.Hosmer:The Ethics of Management, Universal Book.
- D. Murray :Ethics in Organizational, Kogan Page.



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Programme: B.Com.	Year: Third	Semester: Sixth
CourseCode:B.Com- 603B	Course Title: Communication Skill and Personality Development	
Credits:5	Major Course-13	
Max. Marks: 30+70	Min. Passing Marks: 12+28	
Course Objective: To enhance students' personality, grooming, communication, and interpersonal skills for professional success and effective workplace interactions."		
Unit	Topics	Hours-
I	<p align="center">PERSONALITY AND PERSONAL GROOMING</p> <ul style="list-style-type: none"> • Understanding Personality • Definition and Meaning of Personality • Types of Personality • Components of Personality • Determinants of Personality • Assessment of Personality <p>Grooming Self</p> <ul style="list-style-type: none"> • Dress for success • Make up & skin care • Hair care & styles for formal look • Art of accessorizing • Oral Hygiene 	15
II	<p align="center">INTERVIEW PREPARATION AND GROUP DISCUSSION</p> <ul style="list-style-type: none"> • Meaning and Types of Interview [Face to Face, Telephonic, Video] • Interview procedure [Opening, Listening, Closure] • Preparation for Interview • Resume Writing • LinkedIn Etiquette • Meaning and methods of Group Discussion • Procedure of Group Discussion. • Group Discussion simulation • Group discussion common error 	15
III	<p align="center">BODY LANGUAGE AND BEHAVIOUR</p> <ul style="list-style-type: none"> • Concept of human behavior • Individual and group behavior • Developing Self-Awareness • Behaviour and body language • Dimensions of body language: <p>Proxemics Haptics Oculesics Paralanguage</p>	20


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	Kinesics Sign Language Chromatics Chronemics Olfactics <ul style="list-style-type: none"> • Cultural differences in Body Language • Business Etiquette & Body language • Body Language in the Post Corona Era • Virtual Meeting Etiquette • Social Media Etiquette 	
IV	<p style="text-align: center;">ART OF GOOD COMMUNICATION</p> <ul style="list-style-type: none"> • Communication Process • Verbal and Non-verbal communication • 7 C's of effective communication • Barriers to communication • Paralinguistic's Pitch Tone Volume Vocabulary Word stress Pause <ul style="list-style-type: none"> • Types of communication Assertive Aggressive Passive Aggressive <ul style="list-style-type: none"> • Listening Skills • Questioning Skills • Art of Small Talk • Email Writing 	25

Course outcomes

- To understand the concept of Personality.
- To learn what personal grooming pertains.
- To learn to make good resume and prepare effectively for interview.
- To learn to perform effectively in group discussions.
- To explore communication beyond language.
- To learn to manage oneself while communicating

To acquire good communication skills and develop confidence.

Suggested Readings:

1. Cloninger, S.C.. "Theories of Personality: Understanding Person". Pearson, New York, 2008, 5th edition.
2. Luthans F. "Organizational Behaviour", McGraw Hill, New York, 2005, 12th edition.
3. Barron, R.A. & Brian D, "Social Psychology", Prentice Hall of India, 1998, 8th edition.
4. Adler R.B., Rodman G. & Hutchinson C.C.. "Understanding Human Communication", Oxford University Press: New York, 2011.

Programme: B.Com.	Year:Third	Semester: Sixth
Course Code: B.Com- 604 A Corporate Financial Restructuring		
Course Credit: 04	Lecture: 04	Tutorial: 0
Course Type: Minor Course-8		

End Semester Examination System

Maximum Marks Allotted	Minimum Pass Marks	Time Allowed
70	28	3 Hours

Continuous Comprehensive Assessment (CCA) Pattern

Tests	Assignment/ Tutorial/ Presentation/class test	Attendance	Total
15	5	10	30

Course Objective:

- To know the concept of Financial Restructuring in Companies
- To get acquainted with the factors leading to financial distress of the organization.
- To understand alternative sources of capital and planning of the same.
- To know the significance of the Corporate Governance in the overall functionality of the organization.

UNIT	Course Content	Hours-60
I	Basics: Concept of Internal & External Restructuring, Financial perspective in restructuring, Reorganization strategies in corporate organizations, Financial Distress & Bankruptcy, Liquidation, Net Operating Losses, Sources of Funding & Problem of changing Capital Structure, Strategic and Financial Sponsors, Pros and Cons of different Sponsors, Capital Cash Flows Vs. Equity Cash Flows.	15
II	Mergers & Acquisitions: Difference and commonalities of the concepts, differentiation with regard to Take Over, Strategic & Financial Aspects, Hostile vs. Friendly Takeovers, Defense Tactics, Structural Defenses Vs. Non Structural Defenses, Contribution Analysis, Duties of Board of Directors, Market for Corporate Control.	15
III	Risk Management in Mergers & Acquisitions: Collars, Role of Arbitrators in Mergers & Acquisitions, Interpretation of Arbitrage Spreads, Earn Out and CVRs. Pre Closing & Post Closing M&A Risks, Management of M&A Risk with the help of Collars, Fixed Collar Offers Vs. Floating Collar Offers.	15
IV	Methods of Enterprise Valuation: Weighted Average Cost of Capital, Discounted Cash Flows Model, Equity/Residual Cash Flows, Adjusted Present Value, Capital / Leveraged Cash Flows, Relative Valuation Analysis, Sensitivity Analysis, Tables, Developing Break Up Analysis.	15
V	Corporate Governance: Significance in the Indian context, Reference of CG in Indian Companies Act (Amended) 2013, Role of Board of Directors, Disclosures and Clarifications on the part of Board of Directors and Inclusion in the Auditors' Report.	15

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CO1: Understand the concepts of internal and external restructuring, financial distress, and strategies for corporate reorganization.

CO2: Analyze mergers, acquisitions, and takeovers, including strategic, financial, and legal aspects of corporate control.


CO3: Evaluate methods of enterprise valuation, including discounted cash flows, equity cash flows, and sensitivity analysis.

CO4: Assess risks associated with mergers and acquisitions, and apply risk management techniques such as collars and arbitrage strategies.

CO5: Examine corporate governance frameworks, board responsibilities, and statutory requirements under the Indian Companies Act 2013 to ensure transparency and accountability.

Text and Reference Books

- Business Environment, Justin Paul, Tata McGraw Hill.
- Business Environment, A.C. Fernando, Pearson Education
- Corporate Restructuring: Lessons from experience, Michael. Pomerleano, William Shaw
- Creating Value Through Corporate Restructuring: Case Studies in Bankruptcies, Buyouts, and Breakups (Wiley Finance) - Stuart C. Gilson, Edward I. Altman
- Valuation: Mergers, Buyouts and Restructuring (Wiley Finance) - Enrique R. Arzac



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Social Responsibility & Community Engagement (Course code B.Com- 604 B)

(4 credit course)

Course layout

1. **Estimated work load: Online module classes of approximately 1 hour along with field work for 3 hours in a week is expected from the students.**
2. **Pre – requisites for the course – Students must be willing to learn and understand:**
 - a. **The role of community engagement in national development.**
 - b. **The responsibility of Indian citizens towards community development.**

3. **Scheduled assignments: Total 5 assignments will be given to students. One assignment after every two modules will be conducted at the end of each unit.**

4. **Week wise schedule:**

Week 1 – Module 1 - Concept, Ethics and Spectrum of Community engagement

Week 2 – Module 2 – Local community, Rural culture and Practice of community engagement

Week 3 – Module 3 – Stages, Components and Principles of community development, Utility of public resources.

Week 4 – Module 4 – Contributions of self-help groups

Week 5 – Module 5 - Rural Development Programs and Rural institutions

Week 6 – Module 6 - Local Administration and Community Involvement

Week 7 – Module 7 – Social contribution of community networking, Various government schemes.

Week 8 – Module 8 – Programmes of community engagement and their evaluation.

Week 9 – Module 9 - Community Engaged Research and Ethics in Community Engaged Research

Week 10 – Module 10 - Rural Distress, Rural Poverty, Impact of COVID-19 on Migrant Laborers, Mitigation of Disaster

Books and references

Books and References: -

• **Principles of Community Engagement, 2nd Edition, NIH Publication No. 11-7782, Printed June 2011.**

• **<https://youtu.be/-SQK9RGBt7o>**

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- https://www.uvm.edu/sites/default/files/community_engagement_handout.pdf (Community Engagement)
- https://www.atsdr.cdc.gov/communityengagement/pce_concepts.html (Perspectives of Community)
- <https://egyankosh.ac.in/bitstream/123456789/59002/1/Unit1.pdf> (community concepts)
- <https://sustainingcommunity.wordpress.com/2013/07/09/ethics-and-community-engagement/> (Ethics of community engagement)
- <https://www.preservearticles.com/sociology/what-are-the-essential-elements-of-community/4558> (Elements of Community)
- <https://www.yourarticlelibrary.com/sociology/rural-sociology/rural-community-top-10-characteristics-of-the-rural-community-explained/34968> (features of rural community)
- <https://www.mapsofindia.com/my-india/government/schemes-for-rural-development-launched-by-government-of-india> (government programmes for rural development)
- <https://www.yourarticlelibrary.com/sociology/rural-sociology/rural-community-top-10-characteristics-of-the-rural-community-explained/34968> (rural lifestyle)
- <https://www.insightsonindia.com/social-justice/issues-related-to-rural-development/government-schemes-for-rural-development-in-india/> (schemes for rural development)
- <https://www.mpgkpdf.com/2021/09/community-development-plan-in-hindi.html?m=1>
- <https://images.app.goo.gl/sNF2HMWCuCfkqYz56>
- <https://images.app.goo.gl/VaMNNMEs77XyPMrP7>
- Lando, Lily Ann & Aktar, Shamima & JM, Apgar & Attwood, Simon & J, Brown & Chisonga, Nixon & Chea, Siek & A, Choudhery & Cole, Steven & Clayton, Terry & Crissman, Charles & Douthwaite, Boru & B, Downing & F, Golam & S, Hak & Gareth, Johnstone & Kabir, Kazi Ahmed & K, Kamp & Karim, Manjurul & Waters-Bayer, Ann. (2015). Research in development: Learning from the CGIAR Research Program on Aquatic Agricultural Systems.
- [https://hi.nhp.gov.in/ज़ोखिम-संचार-और-सामुदायिक-जुड़ाव-\(आरसीसीई\)_pg](https://hi.nhp.gov.in/ज़ोखिम-संचार-और-सामुदायिक-जुड़ाव-(आरसीसीई)_pg)
- <https://www.mpgkpdf.com/2021/09/community-development-plan-in-hindi.html>
- <https://www.businessmanagementideas.com/hi/entrepreneurship-2/entrepreneurship-development-in-india/19998>,
- <https://youtu.be/bcFe0cj8kUw>
- <https://youtu.be/LhaQUb0hX1g>
- <https://youtu.be/8lJODTdrKus>

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•<https://youtu.be/s5LDXYdopyA>

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•<https://www.nabard.org/auth/writereaddata/tender/2405224430rural-distress-causes-consequences-and-cures-antifragility.pdf>

•https://agricoop.nic.in/sites/default/files/State_of_Indian_Agriculture%2C2015-16.pdf

Book : Modern-Day Strategies for Community Engagement (Link: - <https://amzn.to/3XadlXO>)

•<https://www.imf.org/external/pubs/ft/issues/issues26/>

•Participatory Rural Appraisal, PRA Application in Rural Development Planning, R Ramesh

•Introduction to Community Development, Theory, Practice, and Service-Learning, Gary Paul Green, Jerry W. Robinson, Jr, 2011, SAGE Publications

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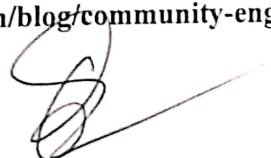

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Programme/Class: B.Com	Year: Third	Semester: Sixth
Course Code: B.Com- 605 A	Course Title: Supply Chain Management	
Credits: 4	Minor Course-9	
Max. Marks: 30+70	Min. Passing Marks: 12+28	
Course Objective: To provide students with an understanding of supply chain management concepts, components, planning strategies, benchmarking, ERP integration, and emerging practices such as e-		
Unit	Topics	Hours-60
I	Introduction, Definition of Supply Chain Management. Evolution of the Concept of Supply Chain Management, Key Drivers of Supply Chain Management, Typology of Supply Chains, Cycle View of Supply Chain, Problems in SCM and Suggested Solutions	20
II	Introduction, Three Components of SCM, Demand Management, Demand Forecasting; Introduction, Supply Management. Evolution of ERP, Concept of ERP in SCM. Quick Response and Accurate Response System in SCM, Use of Other Planning	20
III	Introduction, Understanding the Benchmarking Concept, Benchmarking Process, Benchmarking Procedure	10
IV	Introduction, New Developments in Supply Chain Management, Outsourcing Supply Chain Operations, Co-Maker ship, The Role of E- Commerce in Supply Chain Management, Green Management, Distribution Resource Planning, World Class Supply Chain Management	10

Course Outcomes

On the successful completion of the course, student will be able to:

CO1: Understand the **concept, evolution, and key drivers of Supply Chain Management**, including typologies, cycle view, problems, and suggested solutions.

CO2: Analyze the **components of SCM**, including demand management, demand forecasting, supply management, and the role of ERP, Quick Response, and Accurate Response systems.

CO3: Examine **benchmarking in SCM**, including the concept, process, and procedures to improve supply chain performance.

CO4: Evaluate **modern developments in SCM**, including outsourcing, co-makership, green supply chain management, distribution resource planning, and world-class supply chain practices.


CO5: Apply **e-commerce and technology tools in SCM** to optimize supply chain efficiency, responsiveness, and sustainability

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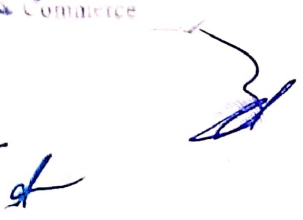
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Suggested Readings:

1. **Sunil Chopra & Peter Meindl** – *Supply Chain Management: Strategy, Planning and Operation*, Pearson
2. **Martin Christopher** – *Logistics and Supply Chain Management*, Pearson
3. **David Simchi-Levi, Philip Kaminsky & Edith Simchi-Levi** – *Designing and Managing the Supply Chain*, McGraw-Hill
4. **Janat Shah** – *Supply Chain Management: Text and Cases*, Pearson
5. **James B. Ayers** – *Supply Chain Management for Retailing*, Cengage Learning
6. **S. K. Chopra** – *Introduction to Supply Chain Management*, PHI Learning


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Course Code: B.Com- 606 B		Course Name: E-MARKETING
Course Credit: 04	Lecture: 04	
Course Type: Minor Course-9		

End Semester Examination System

Maximum Marks Allotted	Minimum Pass Marks	Time Allowed
70	28	3 Hours

Continuous Comprehensive Assessment (CCA) Pattern

Tests	Assignment/ Tutorial/ Presentation/class test	Attendance	Total
15	5	10	30

Course Objective:

- 1 To make the students understand the concept and techniques of international marketing.
- 2 To train the students to develop plans and marketing strategies for entering into international markets and managing overseas operations.

UNIT	Course Content	Hours-60
I	E-Marketing: Concept & scope, E-Marketing and E-Business interrelationship, Marketing implications of Internet technologies and convergence, Convergence and M commerce. E-Marketing 7 Step Plan: Situation Analysis, E – Marketing Strategic Planning, Objectives, E- Marketing Strategies, Implementation Plan, Budget, Evaluation Plan	15
II	E -Marketing Environment: Global markets, Emerging Economies, Technological readiness, Ethical & Legal issues: Privacy and Security Concerns, Electronic Payment System - Different types of payment modes, ecash, e-check, e-money - E-Security Firewalls The Virtual Value Chain: Marketplace vs. Market space - Visibility, Mirroring capability, The network economy - "Moore's Law" and "Gilder's Law" , E-Marketplaces and Economic Impacts	15
III	Consumer Behavior: Social & cultural context, Individual characteristics and Resources, Motivations for shopping on the net, attributes of online shopping. Segmenting and Targeting Online Customers: Business – Government and Customer Markets, Important geographic segments for E-Marketing, Demographic segments, Psychographic segments, Behavior	10

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	segments, Targeting online customers.	
IV	Differentiation and Positioning Strategies: Product – Service – Personnel – Channel and Image differentiation. Differentiation Strategies – site atmospherics, making the intangible tangible, building trust, efficient and timely order processing, pricing, CRM. Enhancing the customer experience.	10
V	Marketing Strategies for BOP Markets: Four elements of BOP strategy - creating buying power, shaping aspirations, improving access, and tailoring local solutions. C K Prahalad's 12 principles, BOP Protocol Criticism of Marketing to BOP & Alternate Perspectives	10

Course Outcomes:

At the end of the course, a student will be able to:

1. explain and illustrate the use of search engine marketing, online advertising and online marketing strategies;
2. explain the role of e-marketing plans as a component of corporate-level plans;
3. recognise and write appropriate e-marketing objectives;
4. critically analyse planning options and offer constructive and practical alternative solutions;
5. formulate an integrated and comprehensive e-marketing plan;
6. describe in detail the implementation of an e-marketing plan, including the management of necessary internal organisational change; and,

Text and Reference Books

1. The Fortune at the Bottom of the Pyramid, Prahalad, C.K., Pearson –Singapore.
2. We are like that only, Bijapurkar, R. (2007), New Delhi: Penguin Portfolio.
3. Internet Marketing: Strategy, Implementation and Practice. 3/e, Dave Chaffey, Pearson
4. Marketing Analytics: A Practical Guide to Improving Consumer Insights Using Data Techniques by Mike Grigsby, Kogan page, 2018
5. Business Analytics: Applications To Consumer Marketing by Sandhya Kuruganti and Hindol Basu, TMH, 2015

Weblinks

<https://www.coursera.org/learn/uva-darden-market-analytics>

<https://www.classcentral.com/course/coursera-marketing-analytics-4868>

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Programme : B.Com	Year: 4th	Semester: VII
Course Code: B.Com-701A		Course Title: Advanced Research
Credits: 6	Major Course-14	
Max. Marks: 30+70	Min. Passing Marks:12+28	
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 5-1-0		

Unit – 1: Introduction

10 Hours

Concept of Research and Its Application in Various Functions of Management, Research at different levels of Business Administration, Types of Research, Types of Business Problems Encountered by the Researcher, Problems and Precautions to the Researchers

Problem Definition, Components of Problem, Types of Problem in Research, Process of Research, Research Design: Exploratory, Descriptive and Conclusive or Experimental Research Design.

Unit – 2: Sampling

25 Hours

Concept, Sample Size and Sampling Procedure, Probability and Non-Probability Sampling Techniques, Determination and Selection of Sample Member, Data Collection: Secondary and Primary Data, Advantages & Disadvantages, Methods of Data Collection: Observation, Interview, Questionnaire & Schedule, Procedure of Questionnaire and Schedule construction, Types of Questions, Sequencing of Questions, Check Questions, Length of Questionnaire, Precautions in Preparation of Questionnaire, Difference between Questionnaire & Schedule.

Unit – 3: Measurement and Scaling

15 Hours

Types of Scales, Difficulty of Measurement, Sources of Error, Criteria for a Good Scale, Attitude Scales: The Concept of Attitude, Component of Attitude, General Procedure in Attitude Scaling, Selected Attitude Scales, Rating Methods, Limitations of Attitude Measurement, Likert & Thurston Scales.

Unit – 4: Analysis of Data

25 Hours

Coding, Editing and Tabulation of Data, Various Kinds of Charts and Diagrams Used in Data Analysis: Bar and Pie Diagrams and their Significance. Measurement and Central Tendency, Measure of Dispersion and their Advantages. Hypothesis Testing, Bi-variate Analysis: Chi square, Correlation, Rank Correlation, Regression Analysis, Analysis of Variance (ANOVA). Overview of Factor and Cluster Analysis, Use of SPSS in Data Analysis

Unit- 5: Report Preparation:

15 Hours

Types and Layout of Research Report, Precautions in Preparing the Research Report. Bibliography, References and Annexure in the Report, Drawing Conclusions, Suggestions and Recommendations to the Concerned Persons, Plagiarism and IPR issues in Research

Course Outcomes

On the successful completion of the course, student will be able to:

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CO1: Understand the concept, functions, and components of money in India, including high-powered money and factors affecting it.

CO2: Explain the structure and functioning of the Indian banking system, including commercial, regional rural, and cooperative banks, and the process of credit creation.

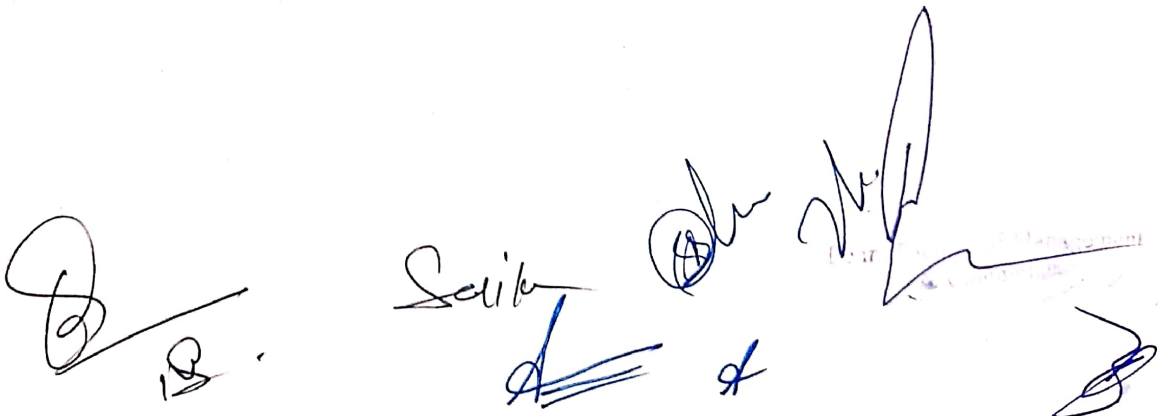
CO3: Analyze the role of development banks and non-banking financial institutions, along with their challenges and credit allocation policies.

CO4: Understand the functions of the Reserve Bank of India, its monetary and credit control instruments, and the effects of monetary policy.

CO5: Evaluate interest rate mechanisms, inflation, and inflationary expectations in India and their impact on the financial system.

References:

1. Research Methodology by C. R. Kothari. – New Age
2. Business Research Methods by Donald C Cooper and Pamela S. Schindler, Tata Mcgraw Hill.
3. Marketing Research Rajendra Nargundkar. – TMH
4. Marketing Research by N. K. Malhotra.- Pearson
5. Research Methodology by Ranjeet Kumar. – Pearson
6. Marketing Research by Beri. – TMH



Programme : B.Com	Year: 4th	Semester: VII
Course Code: B.Com-701B		Course Title: Innovation and Creativity
Credits: 6	Major Course-15	
Max. Marks: 30+70	Min. Passing Marks:12+28	
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 5-1-0		

OBJECTIVE

1. Know what creativity and innovation is, dimensions of innovation and the innovation arena
2. Learn about the searching and selecting of business idea
3. Study the various creativity enhancing methods
4. Analyze the NPD and NBD processes, innovation networks and supply chain

Unit – I

15 Hours

Principles of Technology-Innovation – Management, Creativity and innovation – meaning – Process – Components: Intrinsic motivation, Task skills, creative thinking. Creative Enterprises – Innovation and entrepreneurship linkage – Dimensions of innovation and the innovation arena.

Unit – II

15 Hours

Research Methods- Data, Models & Decisions, Enterprise Development, management, negotiation, marketing & Research. Lean Start –up Models etc. as guided by Faculty Coordinator, Searching and selecting business ideas – methods of generating new ideas – dynamics of project identification – matching products and entrepreneurs.

Unit – III

20 Hours

Opportunities Mapping – Sector & Competitive Analysis of Start-up Ecosystem of Region & Nation. (Focus on Sector), Start up Law, Company Act and Sector Regulatory Environment (Focus on Sector), Creativity enhancement methods– Brainstorming, Lateral thinking, mind mapping, random stimulation. New product development and new business development – Co – evolution of technology – products, markets and organizations.

Unit – IV

20 Hours

Learn Start-up, Venture Planning & Management, Operation Management, Performance Management etc., The innovation arena and technical business systems – Analysis of external position and internal analysis of resources and assets. Internal and external stakeholders – predicting stakeholders' behavior and its effects on NPD and NBD processes.

Unit – V

20 Hours

Start-up Ecosystem Management II: Concept and Best Practices of Incubation & Acceleration Services management for Start-ups, Building and implementing competitive capabilities and developing high performance organizations, Analysis of NPD and NBD – non-linear mechanisms – computer modeling –

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validation and calibration of the model – sensitivity analysis. Benchmarking – Improving internal processes and extra-company processes. Innovation strategies – Innovation networks and supply chains.

Course Outcomes

On the successful completion of the course, student will be able to:

CO1: Understand the principles of technology, innovation, and creativity, including their processes, components, and linkages with entrepreneurship.

CO2: Learn research methods, idea generation, and project identification techniques to select and develop new business ideas.

CO3: Analyze start-up opportunities, perform sector and competitive analysis, understand regulatory frameworks, and apply creativity-enhancing methods.

CO4: Develop skills in start-up planning, operations, performance management, and stakeholder analysis to support new product and business development.

CO5: Manage start-up ecosystems, incubation and acceleration services, improve internal and external processes, and implement innovation strategies through benchmarking and innovation networks.

References:

1. Felix Janson , Age of Innovation , Prentice Hall India, 2000
2. Jacob Goldenberg, Creativity in product Innovation , Cambridge University Press,2002
3. Tom Burns & G.M.Stalker, The management of Innovation – Oxford,Dec 2000
4. Satish Taneja, S.L.Gupta, Entrepreneurship Development – New venture creation, Galgotia Publishing company,1999
5. Nino S.Levy, Managing High technology and Innovation, Prentice Hall,1998
6. V.K.Narayanan, “Managing Technology and innovation for competitive advantage”, Prentice Hall India,2001
7. Shirur.S.Sherwani, “ Creativity in management”, Deep & Deep Publications. 2004
8. Drucker, “Innovation and Entrepreneurship”, Harper and Row Publishers, 1997.
9. Jane Henry, “Creativity and Perception in Management”,Sage Publications,2001.



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Programme : B.Com	Year: 4th	Semester: VII
Course Code: B.Com-702A Course Title: Social Entrepreneurship		
Credits: 6	Major Course-15	
Max. Marks: 30+70	Min. Passing Marks:12+28	
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 5-1-0		
Course Objective: To develop understanding and practical skills in social entrepreneurship, social innovation, ethical practices, funding mechanisms, and the legal framework governing social enterprises.		

Unit – 1

20 Hours

Introduction to Social Entrepreneurship: Meaning, definition, Social entrepreneur, Characteristics of Social Entrepreneurship, Characteristics of Social Entrepreneur, Differences between Business and Social entrepreneur, Entrepreneurship and Social Entrepreneur ship, Social Entrepreneurship in developing countries and in India. The Timmons Model of the Entrepreneurship Process, The PCDO (The People, Context, Deal, and opportunity) frame work, The Case Model, The Social Entrepreneurship Frame work, Sources of Social Entrepreneurship -Public Sector, Private Sector, Voluntary Sector

Unit – 2

25Hours

Social Innovation & Entrepreneurship: Concept of Social Innovation, Strategic Approaches to Social Innovation, different Ways of Supporting Social Innovation: In the Public Sector –In the Third Sector –In the Market Economy –In the Household Economy, different ways to get funding :Business plan competitions, challenges and winning awards- Seed stage and angel funding-Grants and donations-Crowd funding-Social enterprise incubators-Social Venture Capital firms-Debt Financing –Loan Guarantees – Pooling –Social Impact Bonds – Micro Finance – Others, Social Innovative projects in Foreign Countries.- Social Innovative projects in India-Humanitarian Innovation.

Unit – 3

20 Hours

Ethical Entrepreneurship and Challenges in Social Entrepreneurship: Ethical entrepreneurship: Meaning. Empirical ethics, eternal ethics, Entrepreneur and customer, Entrepreneur and employee, Entrepreneur and Government, Challenges in Social Entrepreneurship, Social Entrepreneurship in Practice: The Self Employment Women's Association (SEWA)

Unit- 4

15 Hours

Legal Framework of Social Enterprises: Brief study of Acts :- Indian Trust Act (1882), Societies Act (1860), Companies Act (1956), Foreign Contribution and Regulation Act (2010), Income Tax Act (1961), Employee State Insurance Act 1948 & Right to information Act (2005)

Course Outcomes

On the successful completion of the course, student will be able to:

CO1: Understand the concept of social entrepreneurship, the characteristics of social entrepreneurs, and frameworks like Timmons Model and PCDO for identifying social opportunities.

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CO2: Explore social innovation, strategic approaches to social innovation, and different funding sources for social enterprises in India and abroad.

CO3: Analyze ethical considerations in social entrepreneurship, understand challenges faced by social entrepreneurs, and study real-world examples like SEWA.

CO4: Learn the legal and regulatory framework for social enterprises, including relevant Indian laws such as the Trust Act, Societies Act, Companies Act, FCRA, Income Tax Act, and others.

References:

1. Brendan Galbraith, Francesco Molinari, Social Innovation and Entrepreneurship Case Studies, Practices and Perspectives Paperback – September 8, 2014.
2. Stephen Goldsmith, the Power of Social Innovation: How Civic Entrepreneurs Ignite Community Networks for Good, 1st Edition, 2010,
3. Robert A. Philips Margret Bonefiel Ritesh Sharma, Social entrepreneurship, the next big business opportunity Global Vision Publishing House, New Delhi, 2011,
4. S. S. Khanka, Entrepreneurship in India, perspective and practice, Akansha publishing house, New Delhi, 2009,
5. Jill Kickul and Thomas S.Lyons, Routledge, Understanding social entrepreneurship, the relentless pursuit of mission in an ever changing world, New York, 2012
6. Vasanth Desai, Entrepreneurial development, Himalaya Publishing House, 2008, web resources
7. Kapoor N.D. Hand book of Industrial Law, Sultan Chand & Sons, New Delhi, 2011.
8. Justice Subhro Kamal Mukherjee, , S.P.Sen Gupta Indian Trust Act 1882, Kamala Law book house 5th Edition, 2015.
9. Lal & Rajesh Gupta Commentary on Societies Registration Act with State Amendment Rules, Kamala Law Book house, 2016



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ENTREPRENEURIAL PROMOTIONS

Programme : B.com	Year: 4th	Semester: VII
Course Code: B.Com-702B Course Title: Entrepreneurial Promotions		
Credits: 5	Major Course-15	
Max. Marks: 30+70	Min. Passing Marks: 12+28	
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 5-1-0		

Course Objectives:

1. Define the importance of small business organization
2. Know the market survey and opportunity for small business
3. Identify a feasible location
4. Learn the intellectual property and the entrepreneurship patents
5. Study the small entrepreneurship in international business

Unit I

15 Hours

Definition- Importance- Opportunities for an Entrepreneurial Career-Forms of Small Business Organizations-SSI Registration benefits – Subsidies and Incentives – Export possibilities.

Unit II

20 Hours

Market survey and Opportunity-Business planning- start up strategies for Small Business. Preparation of the parts of the Business plan: Choosing a product or service-Criteria- Evaluating an existing business-Buyout Vs. New Venture Decisions-Understanding the legalities of Buyouts-Government Regulation and necessary paper work for Business start –ups & Digital Marketing

Unit III

20Hours

Identification of a feasible location-Importance of location for small business-marketing research for site selection-Locating a manufacturing plant-Site criteria used by the high- Technology companies-the influence role off Industrial parks.

Unit IV

20 Hours

Intellectual property and the Entrepreneur- Patents- Patent process- Copyrights- Trademarks. Support systems-District Industry centers, SFC's, SISI, NABARD, National Small Industries Corporation and other relevant institutions/organizations at the state level.

Unit V

15 Hours

Small Enterprise in International Business- Export potentials of small units- Major constraints - Strategies for growth in Small Business-Managing growth and Transition.

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Course Outcomes

On the successful completion of the course, student will be able to:

CO1: Understand the concept, importance, and opportunities of small business, different forms of organizations, and government incentives including SSI registration and export potential.

CO2: Develop skills in market survey, business planning, start-up strategies, and preparing business plans including product selection, buyouts, and legal requirements.

CO3: Learn to identify feasible locations for small businesses. understand site selection criteria. and conduct marketing research for choosing manufacturing or service sites.

CO4: Gain knowledge of intellectual property rights (patents, copyrights, trademarks) and explore institutional support systems available for small entrepreneurs.

CO5: Analyze the role of small enterprises in international business, assess export potential, and understand strategies for growth, managing transition, and overcoming constraints.

References:

1. Colin Barrow, "The Essence of Small Business", Prentice Hall, 1993
2. Joseph R. Manasco, "How to start, finance and manage your small business", Prentice Hall
3. C.B.Gupta & N.P.Srinivasan, "Entrepreneurship Development" Sultan Chand & Sons, 1992
4. David H. Holt, "Entrepreneurship – New Venture Creation", Prentice Hall, 1992
5. K.C.Nanda, "Credit and Banking", Response Books, 1999
6. S.S.Khanka, "Entrepreneurial Development", Sultan Chand & Sons, 1999
7. Nicholas Siropolis, "Entrepreneurship and Small Business Management", Houghton Mifflin Co., 1998
8. Justin G. Longecker et al, "Small Business Management", South Western College Publication, 1999

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Programme : B.Com	Year: 4th	Semester: VII
Course Code: B.Com-703A		Course Title: Family Business Management
Credits: 6	Major Course-16	
Max. Marks: 30+70	Min. Passing Marks:12+28	
Course Objective: To develop students' understanding of family business dynamics, governance, succession, and leadership to effectively manage, sustain, and grow family enterprises."		

Unit- 1

20 Hours

Concept of Family Business: Importance and Characteristics of Family Business, Uniqueness of Family Business- what makes the family enterprise so successful? Difference between family-owned firm and family controlled firm, Family Business v/s Non family Business, Advantages of Family Business

Unit- 2

25 Hours

Family Business Dimensions & Understanding Family Business Dynamics: Ownership, business and family dimension. Systems theory perspective. 3 Circle Model of Family Business. Life cycle of Family Business. key challenges facing the family businesses in India.

The Family Systems theory, Role of Genograms in family system- Family and ownership of business dichotomy- Responsibilities and rights of a shareholder of a family business, effective governance, Family Constitution, Planning for Succession in law, Conflicts in the family, Resolving the conflicts, Stages of Conflict.

20 Hours

Unit – 3

Family Businesses and Governance: Meaning and challenges to family governance, Advisory board and board of directors- Responsibilities, Family meetings and Family Councils– Role and benefits, Family offices, Board and Family Council- how they work together, professional management, effective outside boards.

Unit – 4

25 Hours

Leadership and the imperatives for family business: Succession and Continuity, Succession- importance, Family leaders-roles and responsibilities. Succession- importance, succession planning and continuity planning mindset, CEO exit styles, next generation leader characteristics, steps in succession planning and transfer of power

Course Outcomes

On the successful completion of the course, student will be able to:

CO1: Understand the concept, characteristics, and uniqueness of family businesses, and distinguish them from non-family businesses.

CO2: Analyze the dynamics of family businesses using ownership, business, and family dimensions, including life cycle and key challenges.

CO3: Learn tools and frameworks for effective family governance, including boards, family councils, family constitutions, and conflict resolution.

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CO4: Understand the role of leadership in family businesses, focusing on succession planning, continuity, and developing next-generation leaders.

CO5: Apply theoretical and practical knowledge to manage family business issues, governance, and succession strategies effectively.

References:

Ernesto J. Poza and Mary S. Duagherty, Family Business, Cengage Learning, New Delhi, 2015
Gersick, K.E., Davis, J.A., Hampton, M.M. & Lansberg, I., Generation to Generation: Life Cycles of the Family Business. Harvard Business School Press, 1997

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Programme : B.Com	Year: 4th	Semester: VII
Course Code: B.Com-703B Course Title: Marketing of Services		
Credits: 6	Major Course-16	
Max. Marks: 30+70	Min. Passing Marks:12+28	
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 5-1-0		
Course Objective: To provide a comprehensive understanding of services marketing, including service design, delivery, quality management, customer behavior, service processes, and global marketing strategies.		

UNIT	Course Content	Hours-75
I	Introduction: Definition, Differences between Services and Goods, Tangibility Spectrum, Distinctive Characteristics of Services, Categories of Service Providers, STP for services. Services Marketing Mix - People, Physical Evidence & Process.	15
II	The Gap Model of Service Quality: The Customer Gap, The Provider Gap, The Customer Expectations of Service, The Zone of Tolerance, Customers Perception of Quality and Customer Satisfaction, SERVQUAL. Consumer Behaviour in Service Context. Understanding Customer Requirements, Listening to Customers through Research, Building Customer Relationship, Service Recovery, Factors Necessary for Appropriate Service Standards, Types of Customer -Defined Service Standards.	20
III	Developing Service Products: Core and Supplementary, Services Pricing Strategies, Logistics & Distribution of Services, Physical and Electronic Channels, Role of retailing in service distribution. Promoting Services and Educating Customers, People and Internal Communication, Managing Marketing Communications.	15
IV	Physical Evidence and Servicescape: Meaning, Types of Servicescapes, Strategic Roles of Servicescape, Guidelines for Physical Evidence Strategy, Strategic Roles of Servicescape, Role of Technology in Services Marketing. People in Services: Role, Importance and Training. Designing and Managing Service Processes: Forecasting, Managing Demand and Capacity Capacity Constraints, Demand Patterns, Strategies for matching Capacity and Demand., Process of Operations and Delivery of Services.	25
V	Marketing in various services: Fast food chains, Hospitality Services, Travel and Tourism services, Financial Services, Banking Services, Insurance Services, Telecom Services, Retailing Services (Brick & mortar, Online), Transportation &	15

Course Code: B.Com- 704 A		
Course Credit: 04	Lecture: 04	Tutorial: 0
Course Type: Minor-10	Course Name: Operation Research	

End Semester Examination System

Maximum Marks Allotted	Minimum Pass Marks	Time Allowed
70	28	3 Hours

Continuous Comprehensive Assessment (CCA) Pattern

Tests	Assignment/ Tutorial/ Presentation/class test	Attendance	Total
15	5	10	30

Course Objective: The purpose of this course is to provide the participants with a sound conceptual understanding and application of various scientific methods and techniques for business decision making in an efficient and effective way.

UNIT	Course Content	Hours
I	Operations Research:- Uses, Scope and Applications of Operation Research in managerial decision-making. Decision-making environments:-Decision-making under certainty, uncertainty and risk situations; Decision tree approach and its applications.	6
II	Linear programming: Mathematical formulations of LP Models for product-mix problems; graphical and simplex method of solving LP problems; sensitivity analysis; duality. Transportation problem: Various methods of finding Initial basic feasible solution and optimal solution. Assignment Problem.	8
III	Game Theory: Concept of game; Two-person zero-sum game; Pure and Mixed Strategy Games; Saddle Point; Odds Method; Dominance Method, Mixed Strategy Game.	8
IV	Queuing Theory: Characteristics of M/M/I Queue model; Application of Poisson and Exponential distribution in estimating arrival rate and service rate; Models of Inventory.	10
V	Project Management: Rules for drawing the network diagram, Applications of CPM and PERT techniques in Project planning and control; Crashing of operations.	8

Course Outcomes

At the end of the course, a student will be able to:

- Identify and develop operational research models from the verbal description of the real system.
- Understand the mathematical tools that are needed to solve optimisation problems.
- Use mathematical software to solve the proposed models
- Develop a report that describes the model and the solving technique, analyse the results and propose recommendations in language understandable to the decision-making

Text and Reference Books

- Operations Research : Theory, Methods & Applications, SD Sharma

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- Operations Research: An Introduction, Hamdy A. Taha (Prentice Hall of India Private Ltd., New Delhi, 1998)

Weblinks

<https://www.edx.org/course/operations-management-iimbx-om101>

<http://nptel.ac.in/courses/112106134/1>

https://onlinecourses.nptel.ac.in/noc18_mg41/preview

<http://nptel.ac.in/courses/110106062/>

<http://nptel.ac.in/courses/112106131/1>

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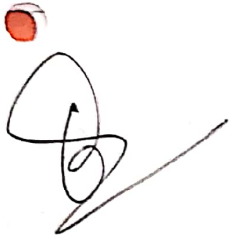



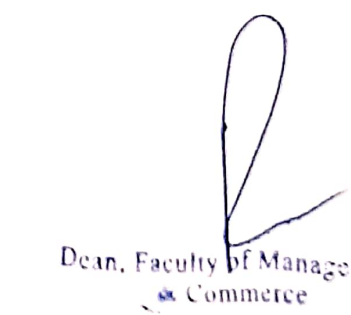
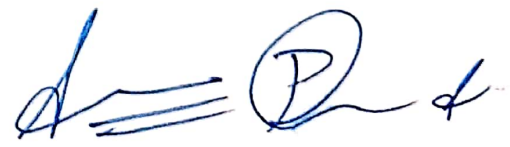
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CO4	explain businesses expansion abroad;
CO5	explain the key legal issues related to businesses operating in other countries;
CO6	students are expected to enhance their cognitive knowledge of global issues; interpersonal skills with individuals from various cultures, and social responsibility awareness on global issues.

Text and Reference Books

1. Nargundkar- International Marketing (Excel Books)
 2. Czinkota - International Marketing (Thompson, 8th Ed.)
 3. Cateora Graham - International Marketing (TMH, 10th Ed.)
 4. Siddiqui- International Marketing (Wiley Dreamtech)
 5. Cherunilam F - International Trade and Export Management (Himalaya, 2007)
 6. Varshney R.L, Bhattacharya B - International Marketing Management (Sultan Chand & Sons, 9th Ed.)
- Jain S. – International Marketing (Thomson)





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Course Code: B.Com- 801 B	Lecture: 05	Tutorial: 01
Course Credit: 06	Course Name: Business Intelligence	
Course Type: Major-17		

End Semester Examination System

Maximum Marks Allotted	Minimum Pass Marks	Time Allowed
70	28	3 Hours

Continuous Comprehensive Assessment (CCA) Pattern

Tests	Assignment/ Tutorial/ Presentation/class test	Attendance	Total
15	5	10	30

Course Objective:

The main objectives of this course are to:

To equip knowledge on technical components of Business Intelligence.

UNIT	Course Content	Hours-90
I	Introduction to Business Intelligence: Framework for Business Intelligence–Intelligence Creation– Transaction Processing Versus Analytic Processing–Major Tools and Techniques of BI.	20
II	Business Performance Management – Strategize–Plan–Monitor–Performance Measurement– BPM Methodologies–Performance Dashboards and Scorecards.	15
III	Text and web mining – text mining concepts and definitions – natural language processing – text mining applications – text mining process – text mining tools – web mining overview – web content mining and web structure mining – web usage mining – web mining success stories.	25
IV	Business Intelligence Implementation: Integration and Emerging Trends– Implement BI– BI and Integration implementation –Connecting BI systems to Databases and other enterprise systems.	15
V	On-Demand BI–Issues of Legality, Privacy and Ethics–Emerging Topics in BI – the web2.0 revolution – online social networking – virtual worlds – social networks and BI: collaborative decision making – RFID and new BI application opportunities – reality mining.	15

Course Outcomes: On the successful completion of the course, student will be able to:

- CO1: Outline the framework of business intelligence
- CO2: Explain the concepts of Business performance management
- CO3: Illustrate the method of text and web mining
- CO4: Examine the business integration and implementation in business
- CO5: Outline the Legal, ethical and privacy issues in Business Intelligence

Text Book(s) :

- Efraim Turban, Ramesh Sharda, Dursun Delen and David King – Business Intelligence – A Managerial Approach, Pearson, 2012, 2nd Edition.
- Stuart Russel and Peter Norvi, Artificial Intelligence: A Modern Approach, Prentice Hall, 2009, 3rd Edition.

Reference Books :

- Galit Shmueli, Nitin R. Patel and Peter C. Bruce – Data Mining for Business Intelligence, Prentice Hall, 2009, 3rd Edition

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Course Code: B.Com- 802 A		
Course Credit: 04	Lecture: 04	Tutorial: 0
Course Type: Minor-11	Course name: Retail Management	

End Semester Examination System

Maximum Marks Allotted	Minimum Pass Marks	Time Allowed
70	28	3 Hours

Continuous Comprehensive Assessment (CCA) Pattern

Tests	Assignment/ Tutorial/ Presentation/class test	Attendance	Total
15	5	10	30

Course Objective: This course is aimed at providing students with a comprehensive understanding of the theoretical and applied aspects of retail management.

UNIT	Course Content	Hours-60
I	An Overview of Strategic Retail Management: Definition, Importance, Scope and Functions of Retailing; Evolution of Retail Competition.- The Wheel of Retailing, the Accordion, the Retail Life Cycle; Service characteristics of retailing; Emerging Trends in Retailing; Building and Sustaining Relationships in Retailing, Strategic Planning in Retailing.	15
II	Situation Analysis: Retail Institutions by Ownership, Retail Institutions by Store-Based Strategy, Web, Nonstore-Based, and Other Forms of Nontraditional Retailing. The Retail Scenario in India, Retail Formats in India. Targeting Customers and Gathering Information: Identifying and Understanding Consumers, Information Gathering and Processing in Retailing.	10
III	Choosing a Store Location: Trading-Area Analysis, Site Selection, Store Design and Layout, The Store and its Image, The External Store, Internal Store, Display, Visual Merchandising and Atmospherics. Managing a Retail Business: Retail Organization and Human Resource Management, Operations Management-Financial & Operational Dimensions, Logistics and Supply Chain Management in Traditional Retailing and Online Retailing.	15
IV	Merchandise Management and Pricing: Developing Merchandise Plans, Implementing Merchandise, Financial Merchandise Management, Pricing in	10

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	Retailing. Communicating with the Customer: Establishing and Maintaining a Retail Image, Promotional Strategy, Customer Service, The GAPs Model, Customer Relationship Management, Know Your Customer(KYC).	
V	Integrating and Controlling the Retail Strategy. Governments policy for single and multi-brand retailing. Retail Management Information Systems; Retail Audits; Online Retailing; Global Retailing; Legal and Ethical Issues in Retailing.	10

Course Outcomes:

At the end of the course, a student will be able to:

CO1	Explain the design, implementation, and assessment of retailing strategies based on consumer needs and market changes.
CO2	Explain how factors of culture, economics, legal requirements, political activity, technology, the internet and the news media affect the operation of organizations in a global environment.
CO3	Demonstrate the skills needed to develop ideas and make decisions based on ethics, proper research, analysis, and critical thinking.
CO4	Describe the key actions to be taken to effectively and efficiently utilize organizational resources to achieve stated purpose and goals.
CO5	Describe the actions taken to acquire and retain customers; produce goods and services; and measure/track financial performance.

Text and Reference Books

- Levy IM. And Weitz B.A (2004). Retailing Management, 5th ed., Tata McGraw Hill.
- Berman B. Evans J. R. (2004), Retail Management, 9th Edition, Pearson Education.
- Bajaj C; Tuli R., Srivanstava N.V. (2005), Retail Management, Oxford University Press, Delhi.
- Dunne P.M, Lusch R.F. and David A. (2002), Retailing, 4th ed., South-Western, Thomson Learning Inc.
- Retail Marketing Management by Gilbert, David, Pearson Education
- Retail Marketing by Pradhan, Swapna .TMH, 3rd edition, 2010
- Managing Retailing Sinha by Piyush Kumar, Uniyal Dwarika Prasad, Oxford Univ. Press. 2007
- Retail Franchising by Manish Sidhpuria, McGraw Hill 2009
- Visual Merchandising by Bhalla, S. Anurag, McGraw Hill, 2010
- Supply Chain Management by Ray, McGraw Hill, 2010







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Course Code: B.Com- 802 B	Lecture: 04	Tutorial: 0
Course Credit: 04	Course Name: Brand Management	
Course Type: Minor-11		

End Semester Examination System

Maximum Marks Allotted	Minimum Pass Marks	Time Allowed
70	28	3 Hours

Continuous Comprehensive Assessment (CCA) Pattern

Tests	Assignment/ Tutorial/ Presentation/class test	Attendance	Total
15	5	10	30

OBJECTIVE

- To help the students appreciate the relationship between Corporate Strategy and Product and Brand Management
- To provide a framework to understand the new product development process, the organizational structures for new product development and product management functions within an organization
- To explore the various issues related to Brand Management and to enhance the understanding and appreciation of this important intangible strategic asset, including brand associations, brand identity, brand architecture, leveraging brand assets, brand portfolio management etc.

Unit	Topics	Hrs.-60
I	Management of New Product Development Process - Managing Product Life cycle - Brands and Branding- Introduction to Brand Management -Brand Management Process - Brand Choice Decisions and Models.	12
II	Product Plans-Elements of Branding- Brand Identity -Brand Communication -Brand Positioning -Brand Image and Personality - Valuation of Brands- Brand Valuation - Brand Tracking and Monitoring	12
III	Marketing Mix Factors and Products-Managing Brand Over Time- Building Brands in Indian Market - Launching a New Brand -Revitalizing Brands - Branding Strategies- Brand Extension Strategies - Brand Portfolio Management- Managing Brands Across Geographical Borders	12
IV	Managing Brand Experience - Digital Branding-Employment Branding - Co-branding- Brand extension scorecard-Culture and branding-Brand flashbacks-Future brand priorities	12
V	Advertising -Brand Name Plan- Pricing Systems -Product Distribution Systems - Advertising and Sales Promotion - Product Sales Management -Product and Public Relations Service Product Marketing - Industrial Product Marketing Product Exports and International Marketing -Critical Success Factors in Brand Management	12

COURSE OUTCOMES:

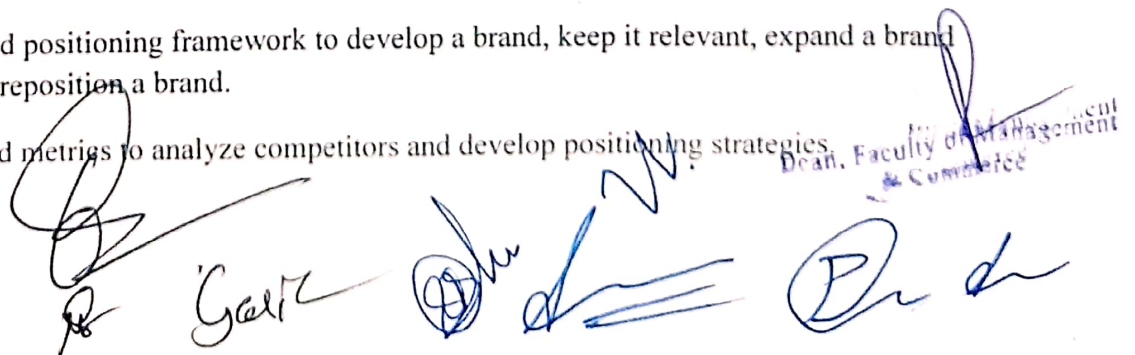
At the end of the course, a student will be able to:

CO-1: Apply the fundamental concepts of product and brand development and management.

CO-2: Use the brand positioning framework to develop a brand, keep it relevant, expand a brand internationally, and reposition a brand.

CO-3: Use tools and metrics to analyze competitors and develop positioning strategies.

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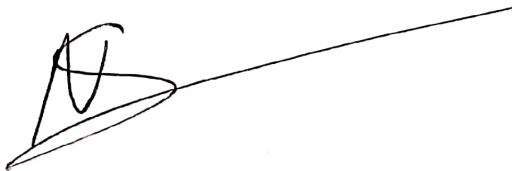
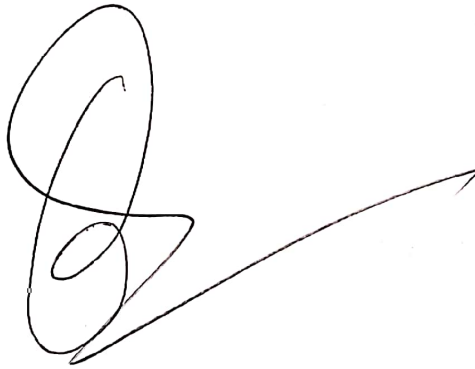


CO-4: Recognize the importance of using teams and organization to coordinate multiple interdisciplinary tasks in order to create and manage products within an organization.

CO-5: Apply an understanding of the product manager's role in product pricing, sales, and promotion.

REFERENCES:

- Strategic Brand Management: Building, Measuring, and Managing Brand Equity, by Kevin lane Keller; Ambi M. G. Parameswaran; Issac Jacob; Fourth edition; Pearson Education India
- Product and Brand Management Tapan K. Panda Paperback: 888 pages Publisher: Oxford University Press; First edition
- Product and brand management by U C Mathur; Publisher: Excel Books



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