

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

As per National Education Policy 2020
Ordinance UG Programme (Interdisciplinary) Scheme-D
w.e.f. Academic Session 2024-25



Indira Gandhi University, Meerpur, Rewari
123401

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

Programme Name: Bachelor of Commerce

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

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

- a. One year: Under Graduate Certificate in Commerce
- b. Two years: Under Graduate Diploma in Commerce
- c. Three years: Bachelor of Commerce
- d. Four years: Bachelor of Commerce (Honours) or Bachelor of Commerce (Honours with Research)

Programme Outcomes (PO):

After going through the programme, the students shall be able to have:

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

Programme Specific Outcomes (PSO's):

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

- PSO1: Students will be able to recognize features and roles of businessmen, entrepreneur, managers, leaders,

which will help learners to possess knowledge and other soft skills and to react aptly when confronted with critical decision making.

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

Type of Courses in Programme

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

INDIRA GANDHI UNIVERSITY, MEERPUR (REWARI)
Scheme of Examination for Undergraduate Programme (Interdisciplinary)
Bachelor of Commerce(Scheme-D)AsperNEP-2020CurriculumFramework
(Multiple Entry-Exit, Internships and Choice Based Credit System LOCF) w.e.f. the session 2024-2025

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

		Multidisciplinary course from the discipline which is different from the discipline of Commerce														
AEC-3		Each student will opt one course from pool of ability enhancement courses	2											50		
SEC-3		Each student will opt one course from pool of Skill enhancement courses	3											75		
		Total	24											600		

IV	CC-A4	24L5.0-COM-401	Corporate Accounting-II	4	3	1	3	1	4	30	-	70	-	100	3	-
	CC-B4	24L5.0-COM-402	Income Tax Law-II	4	3	1	3	1	4	30	-	70	-	100	3	-
	CC-C4	24L5.0-COM-403	Entrepreneurship Development	4	3	1	3	1	4	30	-	70	-	100	3	-
	CC-M4(V)		Each student will opt one course from pool of vocational courses	4										100		
	AEC-4		Each student will opt one course from pool of ability enhancement courses	2										50		
	VAC-3		Each student will opt one course from pool of value added courses	2										50		
			Total	20										500		

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

Course Type	Course Code	Nomenclature	Internal Marks	External Marks	Total Marks	Credits
Internship	24L5.0-COM-404	Internship			100	4

THIRD YEAR SCHEME

V	CC-A5	24L5.5-COM-501	Cost Accounting	4	3	1	3	1	4	30	-	70	-	100	3	-
	CC-B5	24L5.5-COM-502	GST & Custom Laws	4	3	1	3	1	4	30	-	70	-	100	3	-
	CC-C6	24L5.5-COM-503	Financial Management	4	3	1	3	1	4	30	-	70	-	100	3	-
	CC-M5(V)		Each student will opt one course from pool of vocational courses	4										100		
		24L5.5-COM-504	Internship [#]	4										100		
			Total	20										500		

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

VI	CC-A6	24L5.5-COM-601	Management Accounting	4	3	1	3	1	4	30	-	70	-	100	3	-
	CC-B6	24L5.5-COM-602	Corporate Governance	4	3	1	3	1	4	30	-	70	-	100	3	-
	CC-C6	24L5.5-COM-603	Business Statistics	4	3	1	3	1	4	30	-	70	-	100	3	-
	CC-M6	24L5.5-COM-604/ 24L5.5-COM-605/ 24L5.5-COM-606/ 24L5.5-COM-607	Each student will opt one course from pool of Minor courses for Semester VI	4	3	1	3	1	4	30	-	70	-	100	3	-
	CC-M7(V)		Each student will opt one course from pool of vocational courses	4										100		
			Total	20										500		

Exit Option: Any student who exit after 6 semester must complete **132 credits** and he/she shall be awarded with **Bachelor of Commerce**

POOL OF MINOR COURSES FOR SEMESTER -VI

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

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

Note : 4-year Bachelor Of Commerce (Honours) Or Bachelor Of Commerce (Honours with Research) will be offered after completion of a three year Bachelor of Commerce programme to those students who have completed earned minimum 60 credits in the concerned discipline as per the university ordinance and guidelines. In addition to the above, 4-year **Bachelor Of Commerce (Honours with Research)** will be offered only to those students who have obtained CGPA 7.5 or more in the three year Bachelor of Commerce programme.

FOURTHYEAR-BACHELOROF COMMERCE(HONOURS)																
VII	CC-H1	24L6.0-COM-701	Management Concept and Organizational Behaviour	4	3	1	3	1	4	30	-	70	-	100	3	-
	CC-H2	24L6.0-COM-702	Accounting for Managerial Decisions	4	3	1	3	1	4	30	-	70	-	100	3	-
	CC-H3	24L6.0-COM-703	Business Environment	4	3	1	3	1	4	30	-	70	-	100	3	-
	DSE-H1 (anyone)	24L6.0-COM-704	Business Research Methods	4	3	1	3	1	4	30	-	70	-	100	3	-
		24L6.0-COM-705	Strategic Management	4	3	1	3	1	4	30	-	70	-	100	3	-
	PC-H1	24L6.0-COM-706	Analysis of Financial Statements [@]	4	2	2	2	4	6	20	10(P)	50	20(P)	100	3	3
	CC-HM1	24L6.0-COM-707	Strategic Human Resource Management	4	3	1	3	1	4	30	-	70	-	100	3	-
			Total	24										600		
VIII	CC-H4	24L6.0-COM-801	Investment Management	4	3	1	3	1	4	30	-	70	-	100	3	-
	CC-H5	24L6.0-COM-802	Managerial Economics	4	3	1	3	1	4	30	-	70	-	100	3	-
	CC-H6	24L6.0-COM-803	International Business	4	3	1	3	1	4	30	-	70	-	100	3	-
	DSC-H2 (anyone)	24L6.0-COM-804	Business Ethics & CSR	4	3	1	3	1	4	30	-	70	-	100	3	-
		24L6.0-COM-805	Corporate & Security Valuation	4	3	1	3	1	4	30	-	70	-	100	3	-
	PC-H2	24L6.0-COM-806	Stock Market Operations [@]	4	2	2	2	4	6	20	10(P)	50	20(P)	100	3	3

CC-HM2	24L6.0-COM-807	Marketing Management	4	3	1	3	1	4	30	-	70	-	100	3	-
		Total	24										600		
		Credits of Semester I-VI	132												
		Grand Total (132+48)	180												

@ Practicum Course

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

FOURTHYEARSCEMED – BACHELOROF COMMERCE(HONOURSWITHRESEARCH)																	
VII	CC-H1	24L6.0-COM-701	Management Concept and Organizational Behaviour	4	3	1	3	1	4	30	-	70	-	100	3	-	
	CC-H2	24L6.0-COM-702	Accounting for Managerial Decisions	4	3	1	3	1	4	30	-	70	-	100	3	-	
	CC-H3	24L6.0-COM-703	Business Environment	4	3	1	3	1	4	30	-	70	-	100	3	-	
	DSE-H1 (anyone)	24L6.0-COM-704	Business Research Methods	4	3	1	3	1	4	30	-	70	-	100	3	-	
		24L6.0-COM-705	Strategic Management	4	3	1	3	1	4	30	-	70	-	100	3	-	
	PC-H1	24L6.0-COM-706	Analysis of Financial Statements [@]	4	2	2	2	4	6	20	10 (P)	50	20 (P)	100	3	3	
	CC-HM1	24L6.0-COM-707	Strategic Human Resource Management	4	3	1	3	1	4	30	-	70	-	100	3	-	
			Total	24										600			
VIII	CC-H4	24L6.0-COM-801	Investment Management	4	3	1	3	1	4	30	-	70	-	100	3	-	
	CC-H5	24L6.0-COM-802	Managerial Economics	4	3	1	3	1	4	30	-	70	-	100	3	-	
	CC-HM2	24L6.0-COM-807	Marketing Management	4	3	1	3	1	4	30	-	70	-	100	3	-	
		24L6.0-COM-808	Project/Dissertation	12	-	-	-	-	-	-	-	300	-	300	-	-	
				Total	24										600		
				Credits of Semester I-VI	132												
				Grand Total (132+48)	180												

@Practical Course

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

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

Multidisciplinary Courses (MDC)

Category	Course Code	Semester	Nomenclature of Course
MDC 1	24L4.5-MDC--COM-105	1	Personal Finance
MDC 2	24L4.5—MDC-COM-205	2	Fundamentals of Banking and Insurance
MDC 3	24L5.0-MDC-COM-305	3	Fundamentals of Indian Capital Market

Skill Enhancement Courses (SEC)

SEC 2	24L4.5-SEC--COM-201	2	Business Communication
SEC 3	24L5.0-SEC--COM-301	3	Computer Aided Accounting
SEC 4	24L5.5-SEC--COM-601	6	Statistical Analysis with Computer

Value Added Courses(VAC)

VAC 3	24L5.0-VAC--COM-301	3 (Scheme C)/4(Scheme A,B,D)	E-Commerce
VAC 4	24L5.0-VAC--COM-402	4 (Scheme C only)	Financial Literacy

Vocational Courses (VOC)

VOC 1	24L5.0-VOC-COM-301	3 (Scheme B)/5(Scheme A,C,D)	Income Tax Return Filing
VOC 2	24L5.0-VOC-COM-401	4	GST Return Filing
VOC 3	24L5.5-VOC-COM-601	6	Digital Marketing

Session 2024-25**Part-A Introduction**

Subject	Commerce		
Semester	I		
Name of the course	Financial Accounting		
Course Code	24L 4.5-COM-101		
Course Type	CC-A1		
Level of the Course	100-199		
Pre-requisite of the course	NIL		
Course learning outcomes	After completing this course, the learner will be able to: 1. Develop the understanding of theoretical framework of financial accounting, Concept of Revenue and Expenditure, accounting standards and accounting cycle. 2. Prepare the financial statements of Non corporate Business entities and apply the knowledge of depreciation accounting. 3. Understand and prepare the accounts for the non-profit organizations and consignment accounts. 4. Prepare the branch accounts and knowing the accounting treatment in hire purchase & installment payment accounts		
Credits	Theory	Tutorial	Total
	3	1	4
Internal Assessment Marks	30	-	30
End Term Exam Marks	70	-	70
Exam Duration/ Time allowed	3 Hours	-	3 Hours

Part-B Contents of the Course**Instructions for the paper setter:**

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

Unit	Topic	Contact Hours
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I	Financial accounting: Concept, objectives & scope; Accounting as an information system; Accounting principles: Concepts and conventions; Double entry system; A brief overview of accounting standards in India; Journal, Ledger & trial balance.	14
II	Capital and revenue: Concept and classification of income; Expenditure; Receipts; Provisions & reserves. Final Accounts: Trading & Profit and loss account and balance sheet with adjustments.	14
III	Accounting for non-profit organizations; Consignment accounts: accounting records; Normal and abnormal loss; Valuation of unsold stock.	16
IV	Branch accounts: dependent branch, debtor's system, stock and debtor system; Wholesale branch, Final accounts; Hire purchase and installment payment system: basic concepts, difference and accounting treatment.	16
V*		
Suggested Evaluation Methods		
Internal Assessment:		End Term Exam
<ul style="list-style-type: none"> • Theory • Class Participation • Seminar/Presentation/Assignment/Quiz/Class Test etc. Mid Term Exam:		
Part-C Learning Resources		
Recommended Books/E-Resources/LMS:		
<ul style="list-style-type: none"> • Gupta R. L. and Radhaswamy, M., Financial Accounting, Sultan Chand and Sons, New Delhi. • Hanif & Mukherjee., 2016. Financial Accounting. Tata McGraw Hill. • Lal Jawahar, Seema Srivastava & Shivani Abrol, Financial Accounting Text and Problems, Himalaya Publishing House, New Delhi. • Maheswari S. N. and Maheswari S. K.: Financial Accounting, Vikas Publishing House, Noida. • Sehgal Ashok & Sehgal Deepak, Fundamentals of Financial Accounting, Taxmann, New Delhi. 		

* Applicable for courses having practical component.

Session2024-2025**Part-A Introduction**

Subject	Commerce		
Semester	I		
Name of the Course	Business Laws		
Course Code	24L4.5-COM-102		
Course Type: CC-B1	CC-2		
Level of the course (As per Annexure-I)	100-199		
Pre-requisite for the course (ifany)	NIL		
Course Learning Outcomes (CLO)	<p>After completing this course, the learner will be able to:</p> <ol style="list-style-type: none"> Understand the provisions of Indian Contract Act. Know the obligations of buyer and seller for making the business agreements and contracts. Apply skills to initiate entrepreneurial ventures as partnership and LLP. Understand the concepts & scope of negotiable Instruments and legal safeguards in Information Technology. 		
	5*.		
	Theory	Tutorial	Total
Credits	3	1	4
Internal Assessment Marks	30	-	30
End Term Exam Marks	70	-	70
Exam Time	3Hrs.	-	3Hrs.
Part-B Contents of the Course			
Instructions for Paper Setters			
<ol style="list-style-type: none"> The examiner will set 9 questions in all covering the course learning outcomes (CLOs).Question No. 1 will be compulsory and comprises of seven parts of 2 marks each. Question Nos.2 to 9 will carry 14 marks each, having two questions from each unit. Students are required to attempt 5 questions in all, selecting one question from each unit And the compulsory question. 			
Unit	Topics		ContactHours
I	The Indian Contract Act, 1872: nature and classification of contracts; Essentials of a valid contract; An overview of Proposal and acceptance, Capacity of parties to contract, Free consent, Lawful consideration, Lawful object; Void Agreement; Performance of contract; Discharge of contract; Remedies for		15

	Breach of contract; Contract of Indemnity and Guarantee, Contract of Bailment, Contract of Agency.	
II	Sale of Goods Act, 1930: Formation of contract of sale; Goods and their classification; Price; Conditions and warranties; Transfer of ownership in goods; Performance of the contract of sale; Remedies: unpaid seller and his rights, buyer's remedies; Auction sale, Online auction.	15
III	Indian Partnership Act 1932: Nature of firm; Duties and rights of partners; Liabilities of firm and partner; Limited Liability Partnership Act, 2008: concepts, characteristics of LLP; Incorporation of LLP; LLP agreement, Extent & limitations of Liabilities of LLP and partners.	15
IV	Negotiable Instruments Act, 1881: scope, features and types; Negotiation; Crossing; Dishonor and discharge of negotiable instruments. Information Technology Act, 2000: Purpose; Benefits and limitations; Digital signature; E-Governance; Attribution of electronic records, duties of subscribers; Penalties and adjudication offences.	15
V*		
Suggested Evaluation Methods		
Internal Assessment: ➤ Theory Class Participation Seminar/Presentation/Assignment/Quiz/Class Test etc. Mid Term Exam:		End Term Exam
Part-C Learning Resources		
Recommended Books/E-Resources/LMS:		
<ul style="list-style-type: none"> • Aggarwal Rohini, <i>Mercantile & Commercial Laws</i>, Taxmann Allied Services (P) Ltd., New Delhi. • Bhushan, Bharat. Kapoor, N.D., Abbi, Rajni, "Elements of Business Law". Sultan Chand & Sons Pvt. Ltd. • Bulchandani, K.R., <i>Business Laws</i>, Himalaya Publishing House, New Delhi. • Datey, V.S., <i>Business and Corporate Laws</i>, Taxmann Publications, New Delhi. • Kapoor, N.D., <i>Business Law</i>, Sultan Chand & Sons, New Delhi. • Kuchhal, M.C., Kuchhal Vivek, <i>Business Legislation for Management</i>, Vikas Publishing House Pvt. Ltd., New Delhi. • Tulsian, P.C., <i>Business Laws</i>, Tata McGraw Hill, New Delhi. 		

*Applicable for courses having practical component.

Session2024-2025**Part-A Introduction**

Subject	Commerce		
Semester	I		
NameoftheCourse	Business Management		
CourseCode	24L4.5-COM-103		
Course Type: (CC/MCC/MDC/CCM/DSEC/VOC/DSE/PC/AEC/VAC)	CC-C1		
Levelofthecourse(AsperAnnexure-I)	100-199		
Pre-requisiteforthecourse(ifany)	NIL		
CourseLearningOutcomes(CLO)	<p>Aftercompletingthiscourse,thelearnerwillbeable to:</p> <ol style="list-style-type: none"> 1. Gain knowledge about the conceptual framework of business management; development of management thoughts and knowing the emerging management thoughts. 2. Understand the utility and application of planning and organizing functions of management. 3. Assimilate and use the concepts of motivation, delegation, decentralization and staffing in the organization. 4. Comprehendtheconceptandapplicationsofleadership styles,andcontrollingpracticesinorganizations. <p>5*.----</p>		
	Theory	Tutorial	Total
Credits	3	1	4
InternalAssessmentMarks	30	-	30
EndTermExamMarks	70	-	70
ExamTime	3Hrs.	-	3Hrs.

Part-BContentsoftheCourse**InstructionsforPaperSetters**

1. The examiner will set 9 questions in all covering the course learning outcomes (CLOs). Question No. 1 will be compulsoryand comprises of seven parts of 2 marks each. Question Nos. 2 to 9 will carry 14 marks each, having two questions from each unit.
2. Studentsarerequiredtoattempt5questionsinall,selectingonequestionfromeachunit andthecompulsoryquestion.

Unit	Topics	ContactHours
I	Introduction to Management: characteristics and significance, process and functions of management; Management: as science, art and profession; Approaches to management: Classical and neo classical approach, behavioral approach, management science	15

	approach, systems approach and contingency approach; Emerging management concepts. Managerial Roles and Managerial Skills.	
II	Planning: process and importance; Types of plans: Policy, programme, strategy, vision, mission, goals and objectives; Organizing: Principles and benefits of organizations; Organizational structure: Functional, line and staff, matrix, formal vs. informal; Organizational structure for large scale business organization, virtual organization.	15
III	Staffing: Importance, scope and modes of staffing; Delegation: Advantages, barriers to delegation, guidelines for effective delegation; Decentralization and Centralization: Advantages and disadvantages; Factors influencing decentralization; Directing; Coordination; Controlling: Characteristics and process of control, prerequisites of an effective control system, controlling techniques.	15
IV	Motivation: Objectives and significance; Approaches to motivation; Leadership: Significance and functions; Leadership styles; Approaches to leadership. Co-ordination- Principles and Techniques of co-ordination.	15
V*	-	
Suggested Evaluation Methods		
Internal Assessment: ➤ Theory Class Participation Seminar/Presentation/Assignment/Quiz/Class Test etc. Mid Term Exam:		End Term Exam
Part-C Learning Resources		
Recommended Books/E-Resources/LMS:		
<ul style="list-style-type: none"> • Basu, C., Business Organisation and Management, McGraw Hill Education. • Bhattacharya Kumar Deepak, Principles of Management, Pearson, New Delhi. • Gupta, C.B.: Management: Theory and Practice, Sultan Chand & Sons, New Delhi • O'Donnel Cyril & Koontz Harold, Management, McGraw Hill, New Delhi. • Stephen P Robbins, David A DeCenzo, „Fundamentals of Management, Essential Concepts and Applications • Tripathi, P.C. & Reddy, P.N., Principles of Management, Tata McGraw Hill, New Delhi. 		

* Applicable for courses having practical component.

Session 2024-25			
Part-A Introduction			
Subject	Commerce		
Semester	I		
Name of the course	Business Mathematics-1		
Course Code	24L4.5-COM-104		
Course Type	CC-M1		
Level of the Course	100-199		
Pre-requisite of the course	NIL		
Course learning outcomes	<p>After completing this course, the learner will be able to:</p> <ol style="list-style-type: none"> 1. understand set theory, logical statements and truth tables. 2. learn the logarithms and arithmetic and geometric progressions and their applications. 3. familiarize with the concepts of matrices and determinants. Learn to solve system of simultaneous linear equations. 4. have the conceptual knowledge of Compound interest, annuity, loan, debenture and sinking funds and attain skills to use these concepts in daily life. 5*. 		
Credits	Theory	Tutorial	Total
	1	1	2
Internal Assessment Marks	15	-	15
End Term Exam Marks	35	-	35
ExamTime	3 Hours	-	3 Hours
Part-B Contents of the Course			
Instructions for the paper setter:			
<p>1. The examiner will set 9 questions in all covering the course learning outcomes (CLOs). Question No. 1 will be compulsory and comprises of seven parts of 1 marks each. Question Nos. 2 to 9 will carry 7 marks each, having two questions from each unit. About 40% questions should be numerical type.</p> <p>2. Students are required to attempt 5 questions in all, selecting one question from each unit and the compulsory question.</p>			
Unit	Topic		Contact Hours
I	Set Theory: Representation of sets, equivalent sets, power set, complement of a set. Venn Diagrams: Union and intersection of sets, De-Morgan's laws; Logical statements and truth tables.		8

II	Logarithms: Laws of operation, log tables; Arithmetic and geometric progression.	7
III	Matrices and Determinants: Definition of a matrix, order, equality, types of matrices; Operations on matrices: Addition, multiplication and multiplication with a scalar and their simple properties. Determinant of a square matrix (upto 3x 3 order): Properties of determinants, minors, co-factors and applications of determinants in finding the area of triangle, adjoint and inverse of a square matrix, solutions of a system of linear equations by examples.	8
IV	Compound interest and annuities: Different types of interest rates, types of annuities, present value and amount of an annuity (including the case of continuous compounding), valuation of simple loans and debentures, problems related to sinking funds.	7

Suggested Evaluation Methods

Internal Assessment: <input type="checkbox"/> Theory class Participation Seminar/Presentation/Assignment/Quiz/Class Test etc. Mid Term Exam:	End Term Exam
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Part-C Learning Resources

Recommended Books/E-Resources/LMS: <ul style="list-style-type: none"> <input type="checkbox"/> Allen R.G.D., Basic Mathematics, Macmillan, New Delhi <input type="checkbox"/> D.C. Sancheti and V.K. Kapoor, Business Mathematics, Sultan Chand and Sons. <input type="checkbox"/> E. Don and J. Lerner (2009). Schaum outlines of Basic Business Mathematics, McGraw Hill. <input type="checkbox"/> Holden, Mathematics for Business and Economics, Macmillan India, New Delhi. <input type="checkbox"/> S.C. Gupta
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* Applicable for courses having practical component.

Session2024-2025			
Part-A Introduction			
Subject	Commerce		
Semester	I		
Name of the Course	Personal Finance		
Course Code	24L4.5-MDC-COM-105		
Course Type: (CC/MCC/MDC/CCM/DSEC/V OC/DSE/PC/AEC/ VAC	MDC-1		
Level of the course(As per Annexure-I)	100-199		
Pre-requisite for the course(if any)	NIL		
Course Learning Outcomes(CLO)	<p>After completing this course, the learner will be able to:</p> <ol style="list-style-type: none"> 1. Understand the basics of personal finance and personal financial planning. 2. gain the knowledge of investment and different investment avenues available for managing finance. 3. Understand the relationship between investment risk and return and the role of regulatory environment in managing personal finance. 4. do insurance planning, tax and estate planning and retirement planning. 		
	Theory	Tutorial	Total
Credits	02	01	03
Internal Assessment Marks	25	-	25
End Term Exam Marks	50	-	50
Exam Time	3Hrs.		3Hrs.
Part-B Contents of theCourse			
Instructions for PaperSetters			
<ol style="list-style-type: none"> 1. The examiner will set 9 questions in all covering the course learning outcomes (CLOs).Question No. 1 will be compulsory and comprises of five parts of 2 marks each. Question Nos. 2 to 9 will carry 10 marks each, having two questions from each unit. 2. Students are required to attempt 5questionsinall,selectingonequestionfromeachunit And thecompulsoryquestion. 			

Unit	Topics	ContactHours
I	Personal finance: Concept, need, principles, scope; Personal finance services and strategies; Personal financial planning: Process, factors affecting; Financial planner: Role and functions; Financial objectives; Time Value of Money: Compounding and discounting.	12
II	Basics of investment; Investment avenues and strategies; Mutual Funds: Concept, types, asset management companies, identifying mutual fund for investment; Investing in stock markets: Identifying stocks, holding, day trading and settlement process	11
III	Risk and Return in Investment: concept, types and measurement, Taxes and transaction costs in investment; Institutional framework for investing: SEBI, AMFI, etc.	11
IV	Insurance planning: Concept, importance; Types of insurance policies; Risk coverage and returns from insurance; Considerations in purchase of insurance policy; Role of IRDA; Retirement planning: Pension plans, NPS.	11
SuggestedEvaluationMethods		
InternalAssessment: ➤ Theory ClassParticipation Seminar/Presentation/Assignment/Quiz/ClassTestetc .MidTermExam		End TermExam
Part-CLearningResources		
RecommendedBooks/E-Resources/LMS: ☐ ArthurJ. Keown:PersonalFinance,Pearson India. ☐ Halan,Monika,LetsTalkMoney:You'veWorkedHardforIt,NowMakeItWorkforYou,July2018, HarperBusiness. ☐ JackR.Kapoor,LesR.Dlabay,RobertJ.Hughes,MelissaHart:PersonalFinance,TataMcGrawHill India. ☐ LewisAltfest:PersonalFinancialPlanning,TataMcGraw Hill. ☐ MaduraJeff:PersonalFinance,PearsonIndia. ☐ Sinha.Madhu, FinancialPlanning: AReadyReckonerJuly2017McGraw Hill.		

Session 2024-25**Part-A Introduction**

Subject	Commerce		
Semester	II		
Name of the course	Computerized Accounting System *		
Course Code	24L4.5-COM-201		
Course Type	CC-A2		
Level of the Course	100-199		
Pre-requisite of the course	NIL		
Course learning outcomes	After completing this course, the learner will be able to: 1. understand the concept of computerized accounting and be familiar with accounting software. 2. Create company ledger, vouchers in accounts software. 3. Prepare financial statements in Tally. 4. Comply with tax regulations – GST, Income Tax, etc. 5*. Make journal entries, ledgers, trial balance, profit and loss account, balance sheet and records, other business operations on Computerized accounting software, such as Tally Prime		
Credits	Theory	Practical	Total
	2	2	4
Internal Assessment Marks	20	10	30
End Term Exam Marks	50	20	70
Exam Duration/ Time allowed	3 Hours	-	3 Hours

Part-B Contents of the Course**Instructions for the paper setter:**

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

Unit	Topic	Contact Hours
I	Computerized Accounting System: Concept, Tally Prime, installations of Tally Prime, licensing configurations; Tally vault password: Security control in Tally Prime, data backup and restore,	15

	export and import data, edit log feature in tally; Gateway of Tally.	
II	Company creation: Setup features, accounting features, configuration, shutting and deleting a company; Ledger creation: Creating single and multiple ledgers, altering, deleting and displaying ledger; Invoicing; Budgets; Cost centres; Interest calculations; Inventory: Stock items, purchase and sales orders processing, godowns.	15
III	Financial Statements: Profit & loss account, balance sheet; Bank reconciliation; Debit and credit note; Tally audit features; Printing features; Management Information System & different reports in tally	15
IV	Income tax and GST in Tally Prime; TDS; TCS; Payroll in Tally: Introduction, salary accounting, payroll masters, payroll vouchers, gratuity, provident fund, ESI, payroll reports.	15
V*	Practical based assignment	

Suggested Evaluation Methods

<p>Internal Assessment:</p> <ul style="list-style-type: none"> ➤ Theory • Class Participation • Seminar/Presentation/Assignment/Quiz/Class Test etc. <p style="padding-left: 20px;">Mid Term Exam.</p> <ul style="list-style-type: none"> ➤ Practicum— Class Participation • Seminar/Demonstration/Viva Voce/Lab Records etc. <p style="padding-left: 20px;">Mid Term Exam:</p>	<p>End Term Exam</p>
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Part-C Learning Resources

Recommended Books/E-Resources/LMS:

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

* Applicable for courses having practical component.

Session2024-2025**Part-AIntroduction**

Subject	Commerce		
Semester	II		
Nameof theCourse	Company Law		
CourseCode	24L4.5-COM-202		
Course Type: (CC/MCC/MDC/CCM/DSEC/VO C/DSE/PC/AEC/ VAC	CC-5		
Levelof thecourse(As per Annexure-I)	100-199		
Pre-requisitefortheCourse(ifany)	NIL		
CourseLearningOutcomes(CLO)	<p>Aftercompletingthiscourse,thelearnerwillbeableto:</p> <ol style="list-style-type: none"> 1. understand the concept of company as form of businessorganization, regulatory framework and the process ofincorporation. 2. elaborate on important documents of the company andtheiroperationalusefulness. 3. understandtheprocedureofraisingcapital,knowingrights& dutiesofDirectorsandCompanySecretary. 4. applytheunderstandingoftheregulatoryprovisionsrelatingt odividenddecisionsandwindingupofthe company. 		
	Theory	Tutorial	Total
Credits	03	01	04
InternalAssessmentMarks	30	-	30
EndTermExamMarks	70	-	70
ExamTime	03Hrs.		03Hrs.
Part-BContents oftheCourse			

Instructions for Paper Setters

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

Unit	Topics	Contact Hours
I	Company: Concept, characteristics, types; Conversion of private company into public company & vice versa; Incorporation of a company; Legal position of promoters; Pre-incorporation contracts.	14

II	Memorandum of Association: Clauses and alteration procedure, Doctrine of ultra vires; Articles of Association: Clauses and alteration; Doctrine of indoor management; Doctrine of constructive notice; Prospectus: Concept, types, contents and formalities of red herring & shelf prospectus, mis-statement and remedies, liabilities for misstatements in Prospectus.	16
III	Share capital: Types, issue and allotment of shares; Reduction of share capital; Board of Directors: Composition, legal position, qualification, appointment, powers, duties & liabilities and removal of directors; Company secretary: Role, appointment, duties, liabilities, rights and removal.	16
IV	Dividend: Types, factors affecting dividend decisions, Legal provisions, dividend practices prevalent in India; Winding up of a company: Reasons, modes, procedure and implications of winding up.	14
V*	-	
Suggested Evaluation Methods		
Internal Assessment:		End Term Exam
<ul style="list-style-type: none"> ➤ Theory Class Participation Seminar/Presentation/Assignment/Quiz/Class Test etc. Mid Term Exam* 		
Part-C Learning Resources		
Recommended Books/E-Resources/LMS:		
<ul style="list-style-type: none"> • Bhushan, Bharat. Kapoor, N.D., Abbi, Rajni, <i>Elements of Company Law</i>. Sultan Chand & Sons Pvt. Ltd. • Kapoor N.D., <i>Elements of Company Law</i>, Sultan Chand & Sons, New Delhi. • Majumdar, A.K. and Kapoor, G.K., <i>Company Law</i>, Taxmann Publications. • Ramaiya A., <i>Guide to the Companies Act</i>, Wadhwa & Co, Nagpur. • Ratan N. Lakha, <i>Company Law and Practice</i>, Vikas Publications, New Delhi. 		

*Applicable for courses having practical component.

Session2024-2025**Part-A Introduction**

Subject	Commerce		
Semester	II		
Nameof theCourse	Principles of Marketing		
CourseCode	24L4.5-COM-203		
CourseType:(CC/MCC/MDC/CCM/DSEC/VOC/DSE/PC/AEC/VAC)	CC-C2		
Levelof thecourse(As per Annexure-I)	100-199		
Pre-requisitefortheCourse(ifany)	NIL		
CourseLearningOutcomes(CLO)	<p>Aftercompletingthiscourse,thelearnerwillbeableto:</p> <ol style="list-style-type: none"> 1. understandthebasicconceptsofmarketingandassessthe marketingenvironment. 2. analysetheconsumerbehaviourinthe presentscenarioandm arketingssegmentation. 3. discoverthenewproductdevelopmentandfactorsaffectingt hepriceofaproductinthe presentcontext. 4. understandthe promotionalanddistributionstrategiesalongwiththerecent developmentsinthe fieldof marketing. 		
	Theory	Tutorial	Total
Credits	03	01	04
InternalAssessmentMarks	30	-	30
EndTermExamMarks	70	-	70
ExamTime	03Hrs.		03Hrs.
Part-BContents oftheCourse			
InstructionsforPaperSetters			
<ol style="list-style-type: none"> 1. The examiner will set 9 questions in all covering the course learning outcomes (CLOs).Question No. 1 will be compulsory and comprises of seven parts of 2 marks each. QuestionNos.2to9willcarry14markseach,havingtwoquestionsfromeachunit. 2. Studentsarerequiredtoattempt5questionsinall,selectingonequestionfromeachunitand thecompulsoryquestion. 			
Unit	Topics	ContactHours	

I	Marketing: Concept, nature, scope and importance; Evolution of Marketing; Understanding marketing in new perspectives; Marketing environment: Concept, importance; Microenvironmental factors: Suppliers, marketing intermediaries, customers, competitors, public; Macroenvironmental factors: Demographic, economic, natural,	15
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	technological, politico-legal and socio-cultural.	
II	Consumer behaviour: Concept, nature and importance, consumer buying decision process, factors influencing consumer buying behaviour; Market Segmentation, Targeting and Positioning: Concept, importance and strategies.	15
III	Product: Concept, importance and classification; Branding, Packaging and Labelling; Product lifecycle; New product development; Pricing: Concept, significance, price determination, pricing policies and strategies.	15
IV	Promotion: Nature and importance; Advertising, personal selling, sales promotion and publicity/public relations; Factors affecting promotion mix decisions; Distribution: Concept, importance and types of distribution channels; Factors affecting choice of distribution channel; Retailing; Wholesaling. Overview of recent developments in marketing: Social marketing; Online marketing; Direct marketing; Green marketing; Relationship marketing.	15
V*	--	
Suggested Evaluation Methods		
Internal Assessment:		End Term Exam
<ul style="list-style-type: none"> ➤ Theory Class Participation Seminar/Presentation/Assignment/Quiz/Class Test etc. Mid Term Exam 		
Part-C Learning Resources		
Recommended Books/E-Resources/LMS:		
<ul style="list-style-type: none"> • Grewal, Dhruv and Michael Levy; <i>Marketing</i>; Tata McGraw Hill. • Kumar Arun & Meenakshi N., <i>Marketing Management</i>, Vikas Publishing House Pvt. Ltd., New Delhi. Third Edition • Michael, J. Etzel, Bruce J. Walker, William J. Stanton and Ajay Pandit, <i>Marketing: Concepts and Cases. (Special Indian Edition)</i>, McGraw Hill Education • Philip Kotler, <i>Principles of Marketing</i>. Pearson Education. • Ramaswami, V. S. and Namakumari, S.; <i>Marketing Management</i>; MacMillan India Ltd. • Saxena Rajan, <i>Marketing Management</i>, Tata McGraw-Hill Publishing Company Ltd., New Delhi. Fifth Edition. 		

*Applicable for courses having practical component.

Session 2024-25			
Part-A Introduction			
Subject	Commerce		
Semester	II		
Name of the course	Business Mathematics-II		
Course Code	24L4.5-COM-204		
Course Type	CC-M2		
Level of the Course	100-199		
Pre-requisite of the course	NIL		
Course learning outcomes	<p>1. gain the knowledge to find derivatives simple functions related to commerce problems, attain skills to use application of derivatives in evaluating maxima and minima.</p> <p>2. learn to find integration of simple functions related to commerce and economic problems, attain skills to use application of integration in business and commerce problems.</p> <p>3. apply binomial theorem, learn the concept and applications of permutations and combinations.</p> <p>4. learn the concept of Linear programming and formulation of linear programming problems related to business and commerce.</p> <p>5*.</p>		
Credits	Theory	Tutorial	Total
	1	1	2
Internal Assessment Marks	15	-	15
End Term Exam Marks	35	-	35
Exam Date	3 Hours	-	3 Hours
Part-B Contents of the Course			
Instructions for the paper setter:			
<p>1. The examiner will set 9 questions in all covering the course learning outcomes (CLOs). Question No. 1 will be compulsory and comprises of seven parts of 1 marks each. Question Nos. 2 to 9 will carry 7 marks each, having two questions from each unit. About 40% questions should be numerical type.</p> <p>2. Students are required to attempt 5 questions in all, selecting one question from each unit and the compulsory question.</p>			
Unit	Topic		Contact Hours
I	Differentiation; derivative of simple functions and other functions (excluding trigonometric functions) having applications in business studies;		6

	Maxima and minima of Revenue, Cost, Demand, Production, Profit functions and other functions related to business and commerce.	
II	Integration: Definite and indefinite (simple functions excluding trigonometric functions), basic rules of integration, application of integration in commercial and business problems.	6
III	Binomial Theorem; Permutations and combinations.	6
IV	Linear programming: Formulation of linear programming problems (LPP) and their solution by graphical and simplex methods, Applications of linear programming in solving problems related to business and commerce.	7

Suggested Evaluation Methods

Internal Assessment:

Theory
 class Participation
 Seminar/Presentation/Assignment/Quiz/Class Test etc.
 Mid Term Exam:

End Term Exam

Part-C Learning Resources

Recommended Books/E-Resources/LMS:

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

* Applicable for courses having practical component.

Session2024-2025**Part-AIntroduction**

Subject	Commerce		
Semester	II		
NameoftheCourse	Fundamentals of Banking and Insurance		
CourseCode	24L4.5-MDC-COM-205		
Course Type: (CC/MCC/MDC/CCM/DSEC/VOC/DSE/PC/AEC/VAC	MDC-2		
Levelofthecourse(AsperAnnexure-I);	100-199		
Pre-requisiteforthecourse(if any)	NIL		
CourseLearningOutcomes(CLO)	Aftercompletingthiscourse,thelearnerwillbeable to: 1. knowthebasicsof banking. 2. understandtheIndianbankingsystem. 3. understandtheprinciples®ulationofinsurance. 4. learnaboutvarioustypesofinsuranceandclaimssettlement procedure.		
	5*.-		
	Theory	Tutorial	Total
Credits	02	01	03
InternalAssessmentMarks	25	-	25
EndTermExamMarks	50	-	50
ExamTime	3Hrs.		3Hrs.

Part-BContentsoftheCourse**InstructionsforPaperSetters**

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

Unit	Topics	ContactHours
I	Banking: Concept, features, functions, importance and principles of banking; Evolution of banking in India; Classifications of banks; Credit creation, Banking Regulation Act 1949: Major provisions.	15

II	Indian Banking System: Features, nationalization of commercial banks and its effects; Reserve Bank of India – Functions, control of credit by RBI, power of RBI; Recent trends in Indian banking system.	15
III	Insurance: Concept, need and principles of insurance; Insurance and	15

	economic development; Life and general insurance: principles, present status & growth of life and general insurance in India, claims settlement procedure; Regulatory Framework of Insurance.	
IV	Fire insurance: Concept, principles; Fire insurance policy, claims settlement procedure; Marine insurance: Marine insurance policy and claims settlement procedures; Accident and motor insurance: Policy and claims settlement procedures.	15
V*		
Suggested Evaluation Methods		
Internal Assessment: ➤ Theory Class Participation Seminar/Presentation/Assignment/Quiz/Class Test etc. Mid Term Exam		End Term Exam
Part-C Learning Resources		
Recommended Books/E-Resources/LMS: <ul style="list-style-type: none"> • Gopinath M.N: Banking Principles and Operations; Snow White Publisher, Mumbai. • Insurance & Risk Management – Dr. P. K. Gupta, Himalaya Publishing House, Delhi. • Mishra, M.N. Principles and Practices of Insurance. Sultan Chand and Sons. • Mohapatra and Acharya., 2018. Banking and Insurance. Pearson Publications. • Nalini Prava Tripathy and Prabir Pal: Insurance Theory and Practice, Prentice Hall India. • Principles and Practices of Banking (CA-IIBF), Macmillan, New Delhi. • Suneja, H.R. Practical and Law of Banking. Himalaya Publishing House. 		

*Applicable for courses having practical component.