

Syllabus for B.Com

a) Major in Commerce

Core	BUSINESS ORGANISATION AND MANAGEMENT	L	T	P	C
		4	0	0	4
Course Objectives:					
1. To provide the basic theoretical knowledge of different forms of business organisation. 2. To help the students gain the understanding of small and medium enterprises 3. To help the students to get aware towards varied management thoughts and principles.					
Course Outcome:					
After successful completion of the course, the students will be able CO1. To understand the concepts related to business organisation. CO2: To develop cognizance of the importance of management thoughts and principles. CO3: To demonstrate the roles, skills and functions of management.					
Unit 1: BUSINESS ENTREPRISES					10 hours
Meaning, Forms of Business Organisation: Sole Proprietorship, Hindu Undivided Family (HUF), Partnership firm, Joint Stock Company, Cooperative Society; Limited Liability Partnership – Meaning, Features, Advantages and Disadvantages. Private and Public Company- Meaning, Features, Merits and Demerits.					
Unit 2: FOUNDATION OF INDIAN BUSINESS					10 hours
Manufacturing and service sector: Small and medium enterprises and their contribution in Indian economy; Government policy towards SME sector. Liberalization, Privatization and Globalization. Technological innovations and skill development. ‘Make in India’ Movement. Social responsibility and ethics, Emerging opportunities in business; Franchising, Outsourcing, and E-commerce.					
Unit 3: NATURE OF MANAGEMENT					10 hours
Definition, Importance, Goals of Management, Levels of Management, Management Skills and roles, Management Vs Administration, Management- a Science or an Art, Management as a Profession					
Unit 4: DEVELOPMENT OF MANAGEMENT THOUGHT					15 hours
Historical Background of management, Scientific Management, Administrative Management, Human Relations Approaches – Mayo, Hawthorne, System Approach, Contingency Approach – Lawrence & Lorsch, McKinsey 7S Framework, Management by Objectives					
Unit 5: FUNCTIONS OF MANGEMENT					15 hours
Planning: Definition and Nature, Importance, Limitations, Essential Elements of Effective Planning, Steps in planning. Organizing: Concept and Process of Organizing, Formal and informal Organization, Different types of authority (line, staff and functional), Different forms of departmentation. Staffing: Concept and Staffing process. Directing: Meaning and Characteristics, Importance, Objectives. Controlling: Concept, Types of control (Feed forward, Concurrent and Feedback), Process of Controlling.					
Total Lecture hours					60 hours
Case study may be conducted after each unit					
Suggested Readings:					
Text Books:					
1. Tulsian, P., & Pandey, V. (2015). <i>Business Organisation and Management</i> . Pearson Education. 2. Gupta, C. B. (2019). <i>Business Organisation and Management</i> . Sultan Chand & Sons.					
Reference Books:					
1. Mahanjan, J. P. (2010). <i>Business Organisation and Management</i> . Himalaya Publishing House. 2. Sharma, R. K., Gupta, S. K., & Sharma, R. (2021). <i>Business Organisation and Management</i> . Kalyani Publications.					

Core	FINANCIAL ACCOUNTING	L	T	P	C
		3	0	2	4
Course Objectives:					
1.To provide the conceptual framework of accounting principles, standards and financial statements. 2. To enable the students to make use of financial accounting applications in the real life situation.					
Course Outcome:					
After successful completion of the course, the students will be able: CO1: To elaborate the concepts and fundamentals of accounting process, standards and principles. CO2: To apply the generally accepted accounting principles while recording transactions and preparing financial statements. CO3: To make use of the applications of financial accounting system in day to day life					
Unit 1:THEORETICAL FRAMEWORK					15 hours
i.) Accounting as an information system, the users of financial accounting information and their needs. Qualitative characteristics of accounting, information. Functions, advantages and limitations of accounting. Branches of accounting. Bases of accounting: cash basis and accrual basis. ii.) The nature of financial accounting principles: Business Entity, Money Measurement, Going Concern, Cost, Revenue Recognition - Capital and revenue expenditures and receipts, Accrual, Periodicity, Consistency, Prudence (conservatism), Materiality, Matching and Full disclosure. iii.) Accounting Standards: Concept, needs and objectives, procedure for issuing Accounting Standards in India, Features of Indian Accounting Standards, International Financial Reporting Standards (IFRS)					
Unit 2: COMPUTERIZED ACCOUNTING SYSREM					15 hours
Computerized Accounting Systems: Meaning, components, and advantages, Difference between manual and computerized accounting, Various types of Accounting software and their advantages and disadvantages, Simple practical problems (Lab work)					
Unit 3: PREPARATION OF FINANCIAL STATEMENTS					10 hours
Preparation of financial statements of non-corporate business entities: Sole proprietorship, Partnership firms.					
Unit 4: ACCOUNTING FOR HIRE-PURCHASE AND INSTALMENT SYSTEM					10 hours
Accounting for Hire-Purchase and Instalment Systems: Meaning, features, advantages and disadvantages of Hire Purchase and Instalment Systems, Rights of Hire Purchaser and Hire Vendor, Journal entries and Ledger Accounts					
Unit 5: BRANCH ACCOUNTING					10 hours
Accounting for Branches: Meaning, Needs and Objectives of Branch Accounting, Types of Branch Accounting, Dependent Branch Accounting and their Accounting Treatments (Only debtors system)					
Total Lecture hours					60 hours
Suggested Readings:					
Text Books: 1. Dam, B., & Gautam, H. (2019). <i>Financial Accounting</i> . Gayatri Publications.					
Reference Books: 1. Sehgal, D. (2018). <i>Financial Accounting</i> . Vikas Publishing. 2. Tulsian , P., & Tulsian, B. (2022). <i>Financial Accounting</i> . S Chand Publishing.					

Core	FUNDAMENTALS OF FINANCIAL MANAGEMENT	L	T	P	C
		4	0	0	4
Course Objectives:					
1. To provide in-depth knowledge and understanding of financial management of the firm 2. To develop knowledge on the allocation and funding of financial resources. 3. To help students to understand the time value of money concept and the role of a financial manager in a competitive business scenario. 4. To enhance the student with the ability to deal with short-term and long-term funds with day-to-day operations					
Course Outcome:					
After successful completion of the course, the students will be able: CO1: To explain the concept of fundamental financial concepts, time value of money. CO2. To apply capital budgeting process under different methods. CO3. To analyze the various ways of raising capital and the advantages and disadvantages in different circumstances CO4: To integrate the concept of working capital management and make effective use of current assets and optimize cash flow.					
Unit 1:INTRODUCTION					10 hours
Meaning, nature, scope and objective of Financial Management, Traditional and Modern Approach, Functions of Financial management, Role of financial manager, Time value of money- Concept, techniques- Discounting and compounding, Concept of Risk and Return.					
Unit 2: INVESTMENT DECISIONS					15 hours
The Capital Budgeting Process, Cash flow Estimation, Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Internal Rate of Return (IRR), Profitability Index. Capital budgeting under Risk Adjusted Discount Rate.					
Unit3:FINANCING DECISIONS					15 hours
Cost of Capital and Financing Decision: Sources of long-term financing, Components of cost of capital. Methods for Calculating cost of equity capital, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average cost of capital (WACC). Operating and financial leverage. Determinants of capital structure.					
Unit 4: WORKING CAPITAL DECISIONS					10 hours
Concept of working capital, the risk-return trade off, sources of short-term finance, determinants of working capital, working capital estimation.					
Unit 5: DIVIDEND DECISIONS					10 hours
Introduction, Forms of Dividend, Determinants of Dividend policy, Types of Dividend.					
Total Lecture hours					60 hours
Suggested Readings:					
Text Books:					
1. Chandra, P. (2020). <i>Fundamentals of Financial Management</i> . McGraw Hill Education. 2. Pathak, R. K., & Kalwar, M. C. (2022). <i>Fundamentals of Financial Management</i> . Ashok Book Stall.					
Reference Books:					
1. Pandey, I. M. (2016). <i>Financial Management</i> . Vikas Publishing House. 2. Tripathi, V. (2021). <i>Basic Financial Management</i> . Taxmann.					

b) Students opting for commerce as a minor

Minor	NEW VENTURE PLANNING	L	T	P	C
		4	0	0	4
Course Objectives:					
1. To provide exposure to students regarding different aspects of setting up a new business. 2. To help them examine, evaluate and approach different sources of finance, the nature of marketing effort required and develop a comprehensive business plan.					
Course Outcome:					
After successful completion of the course, the students will be able CO1: To explain how to develop a strategic business plan CO2: To develop their own effective strategic business plan CO3: To know how to communicate their business plan effectively to financiers and other stakeholders CO4: To identify the pros and cons of developing a business plan					
UNIT 1: Starting New Ventures					10 hours
Opportunity identification. The search for new ideas, source of innovative ideas. Techniques for generating ideas. Entrepreneurial imagination and creativity. The role of creative thinking. Developing your creativity. Impediments to creativity.					
Unit 2: Methods and Source of Financing					15 hours
Creating New Venture for Entrepreneurs. Acquiring an established Venture; Advantages of acquiring an ongoing Venture. Examination of key issues. Sources of Financing: Bank Funding. Government Policy Packages. State Financial Corporations (SFCs). Business Incubators and Facilitators. Informal risk capital; Angel Investors. Franchising. How a Franchise works. Franchise law; Evaluating the franchising opportunities.					
Unit 3: Legal Challenges in Setting up Business					15 hours
Intellectual Property protection: Patents, Trademarks, and Copyrights. Requirements and Procedure for filing a Patent, Trademark and Copyright, Legal acts governing businesses in India. Identifying Form of Organization; Sole proprietorship, Partnership, Limited Liability Partnership and Company.					
Unit 4: The Marketing Aspects of New Ventures					10 hours
Developing a Marketing Plan: Customer Analysis, Sales Analysis and Competition Analysis. Market Research. Sales Forecasting. Evaluation. Pricing Decision.					
Unit 5: Preparation of Business Plan					10 hours
Business Plan; Concept, pitfalls to avoid in Business Plan. Benefits of a Business Plan. Elements of a Business Plan; Executive Summary; Business Description. Marketing; Research. Design and Development. Operations. Finance, Management.					
Total Lecture hours					60 hours
Suggested Readings:					
Text Books:					
1. Deka, G. (2020). <i>New Venture Planning</i> . Kalyani Publication.					
2. Debnath, A. (2020). <i>New Venture Planning</i> . Ashok Book Stall.					
Reference Books:					
1. Bansal, S. (2020). <i>New Venture Planning</i> . JSR Publishing House .					

Minor	ADVERTISING	L	T	P	C
		4	0	0	4
Course Objectives:					
1. To update the students about current trends in advertising. 2. To acquaint the students about various tools and techniques used in advertising.					
Course Outcome:					
After successful completion of the course, the students will be able CO1: To create understanding of the construction of effective advertisement. CO2: To learn the role of advertising for the success of brands and its importance within the marketing function of the company					
UNIT 1: INTRODUCTION					10 hours
Advertising- Definition, Importance, Classification of advertisements, Functions of Advertising, Objectives, Advertising as a tool of communication; Determinants of Advertising, Causes for advertisement failure					
Unit 2: ADVERTISING & SALES PROMOTION					15 hours
Sales Promotion – Meaning, Features, Types, Advantages and disadvantages of Sales promotion, Advertising and Sales promotion Public Relations – Meaning, Features, Advantages and disadvantages, Advertising and Public Relations Publicity – Meaning, Features, Advantages and Disadvantages, Advertising and Publicity					
Unit 3: MEDIA DECISIONS					15 hours
Major media types - their characteristics, merits and demerits; Factors influencing media choice; media selection, media scheduling.					
Unit 4: CREATIVITY IN ADVERTISING					10 hours
Creativity- Concept and Importance. Visualization – Meaning, Techniques. Buying Motives – Meaning, Features. Selling Points– Meaning, Features. Advertising Appeals – Meaning, Essentials, Types. High Involvement Products- meaning, features. Low Involvement Products- meaning, features. Celebrity Endorsement advertising and its influence on consumers.					
Unit 5: ADVERTISING AGENCY					10 hours
Role, types and selection of advertising agency. Social, ethical and legal aspects of advertising in India.					
Total Lecture hours					60 hours
Suggested Readings:					
Text Books:					
1. Gupta, R. (2017). <i>Advertising</i> . Scholar Tech Press.					
Reference Books:					
1. Gupta, S. (2021). <i>Advertising Management</i> . SBPD Publications.					
2. Jain, K., & Mahajan, P. (2022). <i>Selling and Advertising</i> . Sahitya Bhawan Publications.					

Minor	PERSONAL SELLING AND SALESMANSHIP	L	T	P	C
		4	0	0	4
Course Objectives:					
1. To familiarize the students regarding various dimensions of salesmanship and career opportunities available in these fields. 2. To develop transferrable skills among the students for managing sales operation efficiently so that they could be ready to join the sales functions in any organization. 3. To provide brief insight about personal selling and its stages, meaning and importance of knowledge of industry and company product and customers.					
Course Outcome:					
After successful completion of the course, the students will be able CO1: To explain the concepts of sales management, personal selling and sales task. CO2: To summarize selling process, selling situations, measures for making effective selling. CO3: To explain how to pitch a customer with his selling strategies.					
UNIT 1: Introduction to Personal Selling					10 hours
Personal Selling: Nature, Importance, Significance, Approach and Process, difference between Personal selling, Salesmanship and Sales Management. .					
Unit 2: Salesmanship					15 hours
Meaning, objectives, Characteristics of a good salesman, Knowledge essential to be a salesman, Types of selling situations, Types of sales person, Career opportunities in selling, Measures for making selling effective. Salesmanship under digital mode of advertising, advertising through social media networks.					
Unit 3: Buying Motives					10 hours
Concept of Motivation, Maslow's theory of need hierarchy, Buying motives and their uses in personal selling					
Unit 4: Selling Process					15 hours
AIDAS Model of Selling, Steps in selling process, Prospecting and qualifying; Pre-approach; Approach; Presentation and demonstration; handling of objections, closing the sale, post sales activities.					
Unit 5: Sales Planning and Control					10 hours
Sales Forecasting, Sales Budget, Sales Territory management, Sales Quota, Creative sales Pitching, Interaction with sales people. Ethical aspects of Selling.					
Total Lecture hours					60 hours
Suggested Readings:					
Text Books:					
1. Goel, P., & Tanwar, M. (2021). <i>Personal Selling and Salesmanship</i> . Galgotia Publishing House.					
Reference Books:					
1. Gupta, C. B., & Kalra, S. (2021). <i>Personal Selling and Salesmanship</i> . Scholar Tech Press.					
2. Trehan, M., & Trehan, R. (2020). <i>Personal Selling and Salesmanship</i> . VK Global Publications Pvt Ltd.					

c) **Multidisciplinary courses offered by the department**

MDC	BASICS OF ACCOUNTING	L	T	P	C
		3	0	0	3
Course Objectives:					
1. To acquaint students with basic accounting concepts and accounting standard. 2. To develop an understanding about recording of business transactions and preparation of financial statements. 3. To familiarize students with new and emerging areas in the preparation and presentation of final accounts					
Course Outcome:					
After successful completion of the course, the students will be able CO1: To acquire conceptual knowledge of basics of accounting. CO2: To identify events that need to be recorded in the accounting records. CO3: To develop the skill of recording financial transactions and preparation of reports in accordance with GAAP. CO4: To equip with the knowledge of accounting process and preparation of final accounts.					
UNIT 1: Theory Base of Accounting					09 hours
Meaning of Accounting, Objectives, Advantages of Accounting, Generally Accepted Accounting Principles, Basic accounting concepts, Accounting Standards, Double Entry system of Book Keeping, Golden rules of Debit and Credit					
Unit 2: Recording of transaction I					09 hours
Journal: Definition, advantages, Procedure of Journalising, Ledger: advantages, rules regarding Posting, Balancing of Ledger account					
Unit 3: Recording of Transaction II					09 hours
Name of Subsidiary Books, Cash Book- definition, advantages, objectives, types of Cash Book, preparation of different types of cash books,					
Unit 4: Trial Balance and Financial Statements					09 hours
Trial Balance: Definition and preparation of Trial Balance, Final Account: Preparation of Trading Account, Profit and Loss Account with adjustments, preparation of Balance Sheet					
Unit 5: Depreciation Accounting					09 hours
Meaning, Causes, Factors, Methods of calculating depreciation under SLM and WDVM.					
Total Lecture hours					45 hours
Suggested Readings:					
Text Books:					
1. B.B.Dam, R. a. (2012). <i>Theory and Practice of Accountancy</i> . Capital Publishing Company.					
Reference Books:					
1. Grewal, T. (2018). <i>Accountancy Theory and Practice</i> . Sultan Chand & Sons Pvt Ltd. 2. Das, A. (2015). <i>Theory and Practice of Accountancy</i> . Navyug Publicatins					

MDC	BUSINESS STUDIES	L	T	P	C
		3	0	0	3
Course Objectives:					
1. To develop students with an understanding of the processes of business and its environment. 2. To acquaint students with the dynamic nature and inter-dependent aspects of Business. 3. To develop an interest in the theory and practice of business, trade and industry. 4. To acquaint students with the practice of managing the operations and resources of business					
Course Outcome:					
After successful completion of the course, the students will be able CO1: To understand diverse cultural perspectives and apply general business knowledge in the global market CO2: To identify and evaluate ethical, social, and environmental impacts in business. CO3: To articulate ideas persuasively and logically and collaborate with others towards common goal CO4: To integrate core concepts and theories across functional areas of business					
UNIT 1: Fundamentals of Business					09 hours
Business- Meaning, Characteristics, Concept of Business, Profession, Employment, Objectives of business, Classification of business activities - Industry and Commerce, Business risk- Concept					
Unit 2: Forms of Business organisation					09 hours
Meaning, Various forms of Business Organisation- Sole Proprietorship, Hindu Undivided Family (HUF), Partnership firm, Joint Stock Company, Cooperative Society;					
Unit 3: Public, Private and Global Enterprises					09 hours
Public sector and private sector enterprises – Concept, Forms of public sector enterprises: Departmental Undertakings, Statutory Corporations and Government Company. Global Enterprises – Feature. Public private partnership – concept					
Unit 4: Business Environment					09 hours
Concept and Importance, Dimensions of Business Environment- Economic, Social, Technological, Political and Legal, Demonetization - concept and features					
Unit 5: Sources of Business Finance					09 hours
Concept of business finance- Owners’ funds- equity shares, preference share, retained earnings, Borrowed funds: debentures and bonds, loan from financial institution and commercial banks, public deposits, trade credit, Inter Corporate Deposits (ICD).					
Total Lecture hours					45 hours
Suggested Readings:					
Text Books:					
1. Gandhi, P. (2023). <i>Business Studies</i> . VK Global Publications Pvt Ltd.					
Reference Books:					
1 Dey, S. (2020). <i>Business Studies</i> . Shree Radhey Publications					

MDC	ENTREPRENEURSHIP DEVELOPMENT	L	T	P	C
		3	0	0	3
Course Objectives:					
<p>1.To develop Entrepreneurial mindset among the students in order to encourage them for opting self-employment as a viable option for earning dignified means of living.</p> <p>2. To enable students to appreciate the dynamic changes happening in the economy.</p> <p>3.To acquaint the students about the role of Entrepreneurship in the growth and economic development of the nation.</p> <p>4. To promote Entrepreneurship as life-skills to improve quality of life, skills of creation and management of entrepreneurial pursuits.</p>					
Course Outcome:					
<p>After successful completion of the course, the students will be able</p> <p>CO1: To assess or identify their readiness/ability/aptitude for entrepreneurship.</p> <p>CO2: To verbally articulate the value proposition of an Entrepreneurial venture.</p> <p>CO3: To understand how Entrepreneurship can impact their lives and society.</p>					
UNIT 1: Introduction					09 hours
Entrepreneurship- meaning, concepts of entrepreneurship, nature of entrepreneurship, functions and significance of entrepreneurship, qualities of an entrepreneur, entrepreneurial types, creativity and innovation in entrepreneurship and intrapreneurship					
Unit 3: Role of Entrepreneurs					09 hours
Role of entrepreneurs in socio-economic development, role of entrepreneurs in export promotion, and import substitution, introduction, entrepreneurial performance and growth					
Unit 3: Entrepreneurship Development Programme					09 hours
Entrepreneurship education and training; EDP's: concept, objectives, and importance, selection of trainees, target groups, contents in EDP, measurement of effectiveness of EDP, institution involved in promotion of EDP, role of government in entrepreneurship development					
Unit 4: Generating a Business Plan					09 hours
Idea generation, Feasibility Study and opportunity, Assessment, Business Plan: meaning, purpose and elements. Execution of Business Plan					
Unit 5: Mobilizing Resources					09 hours
Mobilizing resources for start-up, Preliminary contracts with the vendors, suppliers, bankers, principal customers, Contract management: Basic start-up problems					
Total Lecture hours					45 hours
Suggested Readings:					
Text Books:					
1. Deb, R. B. (2020). <i>Entrepreneurship Policies and Practices</i> . Kalyani Publications.					
Reference Books:					
1. Pathak, R. K., & Kalwar, M. C. (2020). <i>Entrepreneurship</i> . Ashok Publication.					
2. Mathur, A. (2019). <i>Entrepreneurship Development</i> . Thakur Publication Private Limited.					

