



**Department of Commerce and Business Administration
Faculty of Commerce
University of Allahabad
Prayagraj, India**

SYLLABUS

FOR

UNDERGRADUATE PROGRAMME IN COMMERCE

(B.Com. Honours/Honours with Research)

Year – I & II

(Semester – I, II, III & IV)



w.e.f. Academic Session: 2026-2027

**101 YEARS OF
ACADEMIC EXCELLENCE OF THE DEPARTMENT**



NEP ALIGNED SYLLABUS

UNDERGRADUATE PROGRAM IN COMMERCE

(B.Com. Honours/Honours with Research)

The Department of Commerce and Business Administration, University of Allahabad, one of the oldest and most prestigious academic departments in India, has long upheld a distinguished legacy of excellence, innovation and societal relevance. Rooted in the university's broader commitment to nation-building through education, the department has played a pivotal role in advancing commerce education that is both academically rigorous and socially impactful.

In alignment with the transformative vision of the National Education Policy (NEP) 2020, the department has introduced a forward-looking undergraduate curriculum designed to empower students with holistic competencies. This new academic structure marks a significant step toward realizing the goals of multidisciplinary, flexible and student-centric education.

Anchored in the principles of Outcome-Based Education (OBE), the curriculum seeks to equip students with core knowledge in commerce while also nurturing critical thinking, digital fluency, ethical judgment, entrepreneurial abilities and a broader societal perspective. The department is committed to fostering graduates who are not only career-ready but also responsible, reflective and adaptive contributors to the economy and society.

The newly developed Bachelor of Commerce (Honours) and Bachelor of Commerce (Honours with Research) programs exemplify the key pillars of NEP 2020, including flexibility in learning pathways, skill integration and interdisciplinary exposure. Designed to span eight semesters across four academic years, the programs accommodate diverse learning needs and aspirations, including provisions for multiple exit and entry options, as recommended in the policy.

Students engage in a rich blend of core courses, discipline-specific electives, minor courses, interdisciplinary and vocational modules, skill and ability enhancement components and value-added courses, along with an internship to enhance practical understanding. The Honours with Research track further includes a comprehensive research project, preparing students for careers in academia, policy and evidence-based management.

Key themes such as entrepreneurship, financial services, digital marketing, business law, GST, Indian ethos in management and data analysis form integral parts of the curriculum. This robust academic design bridges the gap between theory and application, aligning students with the demands of contemporary industry and research.

The curriculum affirms the department's active engagement in implementing national reforms while also shaping academic innovation through meaningful contributions to curriculum design, pedagogical development and stakeholder collaboration.

To ensure clarity, direction, and effectiveness in student learning, the Department of Commerce and Business Administration has developed a comprehensive outcome-based framework. This includes Program Outcomes (POs), Program Specific Outcomes (PSOs), and Course Outcomes (COs). These outcomes guide the design, delivery, and assessment of the undergraduate curriculum and ensure the holistic development of learners.

- **Program Outcomes (POs)** reflect the broad attributes and competencies expected from all commerce graduates.
- **Program Specific Outcomes (PSOs)** highlight discipline-centered knowledge and skills aligned with industry trends and academic specialization.
- **Course Outcomes (COs)** are mapped at the individual course level to achieve the intended POs and PSOs.

The Program Outcomes describe the overarching capabilities that students are expected to acquire by the time they complete the undergraduate program. These outcomes are closely aligned with key Graduate Attributes (GAs) such as critical thinking, ethical awareness, innovation, employability, and lifelong learning.

PO No.	Program Outcome Statement	Associated Graduate Attributes (GAs)
PO1	Apply foundational and advanced concepts of commerce, finance, and management to solve real-world business problems effectively.	Knowledge of discipline, Problem-solving
PO2	Develop critical thinking and analytical reasoning through statistical tools, legal understanding, and research-based learning.	Critical thinking, Analytical reasoning
PO3	Communicate confidently and professionally; collaborate efficiently in teams to achieve organizational goals.	Communication skills, Teamwork
PO4	Understand and evaluate global trends, economic environments, legal frameworks, and ethical practices affecting commerce and trade.	Ethical awareness, Global and multicultural understanding
PO5	Cultivate an entrepreneurial mindset capable of identifying business opportunities and driving innovation across sectors.	Innovation, Creativity, Entrepreneurship
PO6	Use digital platforms and technological tools to enhance business operations, decision-making, and strategic planning.	Digital literacy, Use of modern tools
PO7	Demonstrate a strong sense of ethics and social responsibility in all aspects of business conduct and decision-making.	Moral and ethical awareness, Social responsibility
PO8	Engage in lifelong learning, upskilling, and adaptability to remain relevant in a dynamic business environment.	Lifelong learning, Self-directed learning
PO9	Integrate knowledge from multidisciplinary courses to approach problems holistically and creatively.	Multidisciplinary thinking, Holistic development

PO10	Apply practical knowledge through internships and projects to meet industry challenges and improve employability.	Industry readiness, Practical skills, Employability
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The Program Specific Outcomes articulate the discipline-specific skills and knowledge that students are expected to develop through the B.Com. (Honours) and B.Com. (Honours with Research) programs. These outcomes support both academic excellence and career preparedness.

PSO No.	Program Specific Outcome Statement
PSO1	Proficiency in Commerce and Business Disciplines: Demonstrate a strong understanding of accounting, finance, taxation, business law, marketing, and HRM to effectively analyze and interpret financial and economic data.
PSO2	Application of Professional Skills and Technology: Apply business tools, digital technologies, and analytical methods for problem-solving, strategic planning, and enhanced decision-making.
PSO3	Entrepreneurship, Innovation and Sustainability Orientation: Develop sustainable and innovative business models and ventures through entrepreneurial thinking, creativity, and awareness of business ecosystems.
PSO4	Research Competency and Analytical Thinking: (Specific to Honours with Research) Demonstrate research literacy, methodological proficiency, and the ability to undertake independent inquiry in commerce and management.
PSO5	Ethical, Legal and Social Awareness: Understand and evaluate ethical considerations, legal responsibilities, and social impacts while making business decisions in diverse contexts.

Together, the POs, PSOs and COs represent the foundation of the department's Outcome-Based Education (OBE) model. This approach promotes continuous improvement in curriculum delivery, ensures student success and supports the department's vision of cultivating competent, ethical and future-ready professionals.

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CREDIT STRUCTURE FOR B.COM. PROGRAMME

Year/Award Qualification	Semester	Major				Minor**	Research Project	AEC*/ SEC*/VAC*/ Internship*	Overall Credits##
		Core – I	Core – II	Core - III	Electives				
Ist Y/ UG- Certificate	I	5	5	5	-	5	-	2	22
	II	5	5	5	-	5	-	2	22
IInd Y/ UG- Diploma	III	5	5	5	-	5	-	2	22
	IV	5	5	5	-	5	-	2	22
IIInd Y/ UG- Degree	V	5	5	5	-	5	-	4	24
	VI	5	5	5	-	5	-	4	24
IVth Y/ UG- Honours	VII	5 [#]	-	-	15	5	-	4	29
	VIII	5	-	-	15	5	-	4	29
Total Credits		40	30	30	30	40	-	24	194
IVth Y/ UG- Honours with Research***	VII	5 [#]	-	-	15	5	-	4	29
	VIII	5	-	-	-	5	15	4	29
Total Credits		40	30	30	15	40	15	24	194
The maximum duration in which a student will be allowed to complete the Degree is Seven Years									

*AEC – Ability Enhancement Courses; SEC – Skill Enhancement Courses; Internship – Internship/Hands-on Training; VAC – Value Added Courses. At the University of Allahabad, courses under the SEC, AEC, VAC and Multidisciplinary streams will be designed in accordance with available faculty expertise, infrastructural capacity and institutional resources. The approved final list will be published on the University website.

**The Interdisciplinary and Multidisciplinary Minor stream comprises allied courses designed to cultivate cross-functional and organizational competencies. It offers students the opportunity to select a domain from a range of options, thereby fostering academic breadth, promoting the integration of diverse knowledge systems and ensuring alignment with the vision of holistic and multidisciplinary education articulated in the NEP 2020. The availability of minor domains, subject to faculty expertise, infrastructural capacity and institutional resources, will be announced accordingly by the department and constituent colleges.

***Additional Requirement: A minimum of 75% marks in the first six semesters, top 10% rank in the third year and completion of a faculty-guided research project in the major discipline.

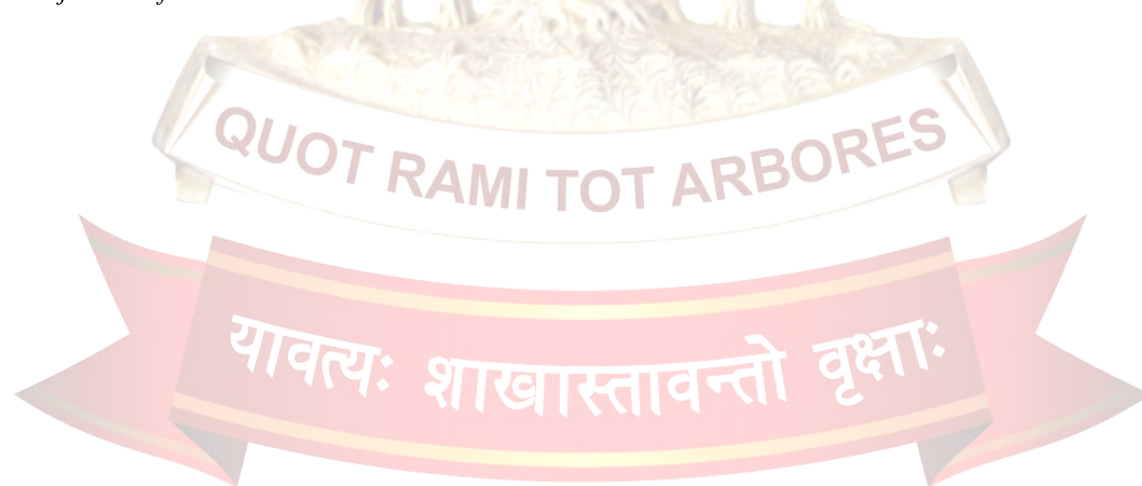
[#]A compulsory course in Research Methodology is included to equip students with basic research skills and methods, thereby laying the foundation for academic inquiry or applied research in their field of study, as a component of the multidisciplinary course structure.

^{##}Students are encouraged to pursue MOOCs/NPTEL/SWAYAM courses as Value-Added Courses (VACs), in addition to the total programme credits earned through major and minor courses.

SEMESTER-WISE STRUCTURE OF B.COM. PROGRAMME

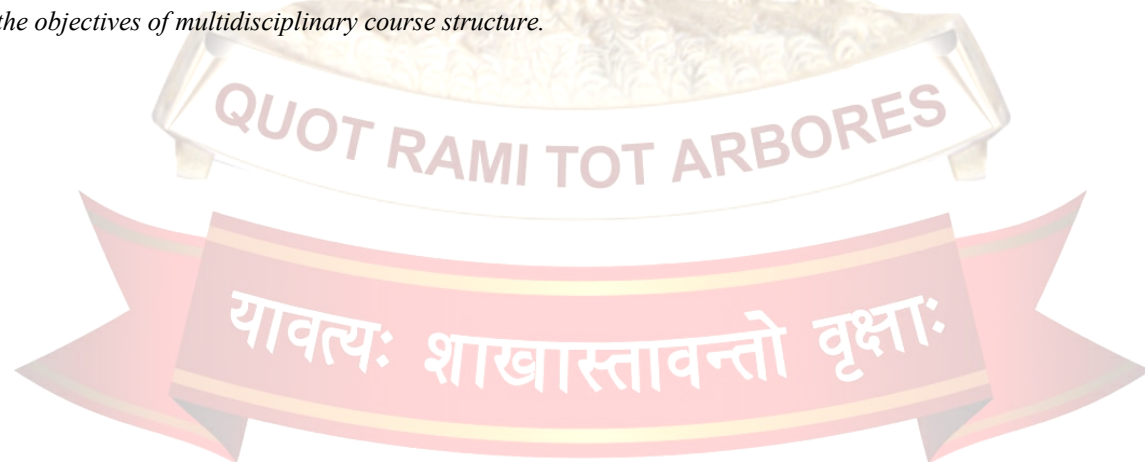
B.Com. Semester- I			
Course Code	Course Name	Course Structure	Credits
101-DSC 1.1	Business Organisation and Management	Discipline Specific Core	5
102-DSC 1.2	Financial Accounting	Discipline Specific Core	5
103-DSC 1.3	Business Law	Discipline Specific Core	5
Choose one domain-linked course from the pool of Minor Courses (Annexure I)		Minor Course	5
one course from the list of Ability Enhancement Course (Annexure II)		Enhancement Course	2
Total Credit			22
B.Com. Semester- II			
Course Code	Course Name	Course Structure	Credits
201-DSC 1.4	Business Economics	Discipline Specific Core	5
202-DSC 1.5	Money, Banking and Foreign Exchange	Discipline Specific Core	5
203-DSC 1.6	Business Communication *	Discipline Specific Core	5
Choose one domain-linked course from the pool of Minor Courses (Annexure I)		Minor Course	5
one course from the list of Ability Enhancement Course (Annexure II)		Enhancement Course	2
Total Credit			22

**aligned with the objectives of skill-based course structure.*



B.Com. Semester- III			
Course Code	Course Name	Course Structure	Credits
301-DSC 1.7	Business Statistics	Discipline Specific Core	5
302-DSC 1.8	Financial Management	Discipline Specific Core	5
303-DSC 1.9	Business Environment*	Discipline Specific Core	5
Choose one domain-linked course from the pool of Minor Courses (Annexure I)		Minor Course	5
one course from the list of Ability Enhancement Course (Annexure II)		Enhancement Course	2
Total Credit			22
B.Com. Semester- IV			
Course Code	Course Name	Course Structure	Credits
401-DSC 1.10	Cost Accounting	Discipline Specific Core	5
402-DSC 1.11	Auditing	Discipline Specific Core	5
403- DSC 1.12	Company Law	Discipline Specific Core	5
Choose one domain-linked course from the pool of Minor Courses (Annexure I)		Minor Course	5
one course from the list of Ability Enhancement Course (Annexure II)		Enhancement Course	2
Total Credit			22

**aligned with the objectives of multidisciplinary course structure.*



B.Com. Semester- V				
Course Code	Course Name	Course Structure	Credits	
501-DSC 1.13	Income Tax Law and Accounts	Discipline Specific Core	5	
502-DSC 1.14	Goods & Services Tax and Customs Law	Discipline Specific Core	5	
503-DSC 1.15	Entrepreneurship	Discipline Specific Core	5	
Choose one domain-linked course from the pool of Minor Courses (Annexure I)		Minor Course	5	
505-INT 4.1	Hands-on Training/ Study certain Entrepreneurs or Enterprises / Social Projects	Internship	2	4
Choose one course from the list of Skill Enhancement Course (Annexure II)		Enhancement Course	2	
			Total Credit	24
B.Com. Semester- VI				
Course Code	Course Name	Course Structure	Credits	
601-DSC 1.16	Corporate Accounting	Discipline Specific Core	5	
602-DSC 1.17	Marketing Management	Discipline Specific Core	5	
603-DSC 1.18	Human Resource Management	Discipline Specific Core	5	
Choose one domain-linked course from the pool of Minor Courses (Annexure I)		Minor Course	5	
one course from the list of Value Added Course (Annexure II)		Value Added Course	2	4
Choose one course from the list of Skill Enhancement Course (Annexure II)		Enhancement Course	2	
			Total Credit	24

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B.Com. Semester- VII					
Course Code	Course Name	Course Structure		Credits	
701-DSC 1.19	Research Methodology*	Discipline Specific Core		5	
<i>Choose <u>three</u> DSE Paper either from Accounting & Finance/ Marketing Management/ Human Resource Management. The elective opted by the students in VIIth semester will be continued in the VIIIth semester as well:</i>		Discipline Specific Electives		15	
702-DSE/F 7.1	Financial Reporting Analysis and Valuation				Accounting & Finance
703-DSE/F 7.2	Security Analysis & Portfolio Management				
704-DSE/F 7.3	Financial Services				
702-DSE/M 7.1	Consumer Behaviour				Marketing Management
703-DSE/M 7.2	Marketing Research				
704-DSE/M 7.3	Brand & Product Management				
702-DSE/H 7.1	Organisational Behaviour				Human Resource Management
703-DSE/H 7.2	Organisational Development				
704-DSE/H 7.3	Talent and Competency Management				
Choose one domain-linked course from the pool of Minor Courses (Annexure I)		Minor Course		5	
Choose one course from the list of Skill Enhancement Course (Annexure II)		Enhancement Course		2	4
one course from the list of Value Added Course (Annexure II)		Value Added Course		2	
Total Credit				29	

*aligned with the objectives of multidisciplinary course structure.

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B.Com. Semester- VIII				
Course Code	Course Name	Course Structure	Credits	
801-DSC 1.20	Management Accounting	Discipline Specific Core	5	
<i>Choose <u>three</u> DSE Paper either from Accounting & Finance/ Marketing Management/ Human Resource Management (excluding Honours with Research)*:</i>		Discipline Specific Electives	15	
802-DSE/F 7.4	Corporate Restructuring			
803-DSE/F 7.5	International Finance			
804-DSE/F 7.6	Strategic Financial Management			
802-DSE/M 7.4	Marketing of Services			
803-DSE/M 7.5	International Marketing			
804-DSE/M 7.6	Strategic Marketing Management			
802-DSE/H 7.4	Human Resource Development			
803-DSE/H 7.5	International Human Resource Management			
804-DSE/H 7.6	Strategic Human Resource Management			
Choose one domain-linked course from the pool of Minor Courses (Annexure I)		Minor Course	5	
Choose one course from the list of Skill Enhancement Course (Annexure II)		Enhancement Course	2	4
one course from the list of Value Added Course (Annexure II)		Value Added Course	2	
Total Credit			29	

*Students opting for Honours with Research will be required to complete a 15-credit faculty-guided research project in their major discipline.

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ANNEXURE – I

LIST OF DOMAIN-WISE MINOR COURSES

The Minor Courses are structured across the domains of Economics, Legal Studies and Management, providing students with interdisciplinary and multidisciplinary learning opportunities to complement their major field of study. The curriculum covers a diverse range of thematic areas, enabling the development of analytical, legal, managerial, and ethical competencies. Offered in a semester-wise progression, these courses ensure a balanced integration of theory and application. The structure of minor courses is meticulously aligned with the objectives of the vocational course framework envisaged under the National Education Policy (NEP) 2020.

Particulars	Economics	Legal Studies	Management
Semester I	104-MRC/E 2.1 The Economy of Bharat	104-MRC/L 2.1 Intellectual Property Rights: Law and Practices	104-MRC/M 2.1 Management: Principles and Strategies
Semester II	204-MRC/E 2.2 Indian Financial System	204-MRC/L 2.2 Cybersecurity and Information Technology Laws	204-MRC/M 2.2 Fundamentals of Business Analytics
Semester III	304-MRC/E 2.3 International Trade and Tariff	304-MRC/L 2.3 Banking Law and Practices	304-MRC/M 2.3 e-Commerce
Semester IV	404-MRC/E 2.4 Foreign Exchange: Practices and Problems	404-MRC/L 2.4 Investment and Securities Laws	404-MRC/M 2.4 Corporate Governance and Ethics
Semester V	504-MRC/E 2.5 Development Studies	504-MRC/L 2.5 Forensic Accounting and Auditing	504-MRC/M 2.5 Entrepreneurial Ecosystem
Semester VI	604-MRC/E 2.6 Financial Economics	604-MRC/L 2.6 Insolvency Law and Practices	604-MRC/M 2.6 Startup Development and Incubation Strategy
Semester VII	705-MRC/E 2.7 Behavioural Economics	705-MRC/L 2.7 Industrial and Labour Laws	705-MRC/M 2.7 Management of MSMEs
Semester VIII	805-MRC/E 2.8 Indian Knowledge System: Economic Perspectives*	805-MRC/L 2.8 Indian Knowledge System: Legal Perspectives*	805-MRC/M 2.8 Indian Knowledge System: Managerial Perspectives*

**aligned with the objectives of multidisciplinary course structure.*

ANNEXURE – II

LIST OF ENHANCEMENT AND VALUE ADDED COURSES

The Enhancement and Value Added Courses, aligned with the National Education Policy 2020, aim to strengthen students' communication abilities, professional competencies and overall personality development alongside academic learning. They provide practical exposure to workplace skills, entrepreneurial thinking and technological applications essential for career advancement. These courses also foster financial literacy, adaptability and ethical decision-making, thereby enhancing employability and preparing students for diverse professional and societal roles.

Enhancement Courses						Semester	Course Code	Value Added Courses*
Semester	Course Code	Ability Enhancement Courses	Semester	Course Code	Skill Enhancement Courses			
I	105-AEC 3.1	Functional English	V	506-SEC 5.1.1	Office Management and Secretarial Practices	VI	605-VAC 6.1	Financial Literacy
II	205-AEC 3.2	English for Professionals		506-SEC 5.1.2	Business for Everyone	VII	707-VAC 6.2	Digital Marketing
III	305-AEC 3.3	Corporate Etiquette and Personality Development	VI	606-SEC 5.2.1	Sales Management	VIII	807-VAC 6.3	e-Filing of Returns
IV	405-AEC 3.4	हिंदी भाषा एवं पत्रकारिता कौशल		606-SEC 5.2.2	Financial Planning			
			VII	706-SEC 5.3.1	Event Marketing			
				706-SEC 5.3.2	Stock Market Operations			
			VIII	806-SEC 5.4.1	Social Media Marketing			
				806-SEC 5.4.2	Wealth Management			

*Students are encouraged to pursue these courses via MOOCs, NPTEL, or SWAYAM.



B. Com. – Ist Year
(Semester – I)

Discipline Specific Core (DSC)

101-DSC 1.1

Business Organisation and Management

Credits: 5 (4 Lectures, 1 Tutorial)

Course Objective: The course aims to provide students with an understanding of organizational structures, management theories and key management functions such as planning, leadership and decision-making.

Course Outcomes: After completion of the course, students will be able to:

CO1: Explain the basics of business, management, and forms of organizations.

CO2: Summarise major management theories and applications.

CO3: Apply key management functions, leadership, and motivation concepts.

CO4: Analyze location planning and business combinations.

CO5: Assess social responsibility, ethics, and emerging opportunities.

CO-PO-PSO Mapping Matrix

Course Outcomes	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3		2		1	3	1	1		2	1		1	1	2
CO2	2	2		1		3	2					1	2	2	1
CO3		3	2			3	3	3		1			2	1	3
CO4	2	3	3	1		3	3		2	3				2	3
CO5	1	2	3		3	2	2		3	3	1	3	1	2	2
Mapping Scale: 3 – High/Substantial 2 – Medium/Moderate 1 – Low/Slight Blank – No significant mapping															

Unit I: Introduction to Business Organizations and Management

Meaning; Nature, scope of management; Evolution of Management Thought: Classical, Neo-Classical, and Modern Schools; Management as a science and an art; Levels of management; Roles and responsibilities of managers; Components and objectives of Business, Ownership forms- proprietary and corporate; organized business; family business, multinational businesses; Functions of business- production & operations, marketing, accounting, finance and human resource management. Manufacturing and service sectors: Characteristics and distinctions.



Unit II: Management Theories

Scientific Management: Principles and Applications; Administrative Management: Functions and Principles of Management; Behavioural Theory: Hawthorne Studies and Importance of Human Relations, Contingency Theory of Management.

Unit III: Essential Functions of Management

Planning: Nature, types, significance, limitations, MBO; Decision-making: Types, process, rationality and limitations; Organizing: Concept, structures (line, functional, matrix), authority/responsibility, delegation, centralization vs. decentralization; Directing: Principles and techniques; Communication: Process, levels, types, barriers and effective strategies; Controlling: Process, methods and techniques; Coordination: Concept, techniques and barriers; Leadership: Concept, Significance and Styles, Trait and Situational Theory of Leadership; Motivation: Concept, Importance and Theories of Motivation; Maslow's Need Hierarchy Theory and Herzberg Two Factors Theory.

Unit IV: Locational Planning and Business Combinations

Importance of business location decisions, Factors affecting location choice, Weber's Deductive Theory and Sargent Florence's Inductive Theory; Business combinations: Meaning, reasons, types; Forms of combinations: Mergers, Acquisitions, Joint Ventures; Advantages and disadvantages of Combinations, Combinations in Indian Industries.

Unit V: Social Responsibility & Ethics and Emerging Opportunities

Social Responsibility of Business, Business Ethics and Decision-making Frameworks, Franchising: Features, Advantages and Disadvantages; Outsourcing: Concepts, Benefits, Risks and Best Practices; E-Commerce: Models, Opportunities, Challenges and Growth Trends, Strategic Considerations.

Suggested Readings:

1. Neeru Vashisth, Principles of Management: Taxmann Publications
2. Koontz 'O'Donnell, Weihrich, Elements of Management: PHI
3. Drucker, F. Peter, The Practice of Management
4. P. Subbarao, Management-Theory and Practice: HPH
5. Stoner and Freeman, Principles of Management: PHI
6. S.S. Shukla, P. Gupta, P. Agarwal, Business Organisation and Management: Shikha Publishers, Prayagraj



102-DSC 1.2

Financial Accounting

Credits: 5 (4 Lectures, 1 Tutorial)

Course Objective: The aim of the course is to develop an understanding of the accounting concept, accounting standards, business income, accounting for PPE, inventory valuation and accounting for hire purchase, installment payment system, branch and non-profit organisation.

Course Outcomes: After completion of the course, students will be able to:

CO1: Understand the accounting concept, standards, IFRS, and the qualitative characteristics of accounting information.

CO2: Understand the concept of business income, application of revenue recognition in accounting, accounting for property, plant and equipment and examine the important inventory valuation techniques in accounting.

CO3: Understand royalty accounting and entries in the books of the lessee and lessor.

CO4: Apply accounting methods for hire purchase, installment payment systems and their comparison.

CO5: Prepare accounts for branches and financial statements for a non-profit organisation.

CO-PO-PSO Mapping Matrix

Course Outcomes	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3			2	2	3	2	1	2			1	2	1	2
CO2	3	2		1	1	3	3		1	1	2		1		3
CO3	3	1			2		2		2					1	3
CO4	3	2	1		1	3	3	1	1		1		1		3
CO5	3	2	1		1	3	2			1		1		1	3
Mapping Scale: 3 – High/Substantial 2 – Medium/Moderate 1 – Low/Slight Blank – No significant mapping															

Unit I: Theoretical Framework

- 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.
- Financial accounting Principles: Meaning, need; Generally Accepted Accounting Principles: entity, money measurement, going concern, cost, revenue recognition, realisation, accruals, periodicity, consistency, prudence (conservatism), materiality and full disclosure.



- iii. Accounting standards: Concept, benefits, Process of formulation of Accounting Standards including Ind AS; Application of accounting standards (AS and Ind AS) on various entities in India; International Financial Accounting Standards (IFRS) – meaning, need and scope.

Unit II: Business Income, Accounting for PPE and Inventory Valuation

Business income: Concept of Revenue and Business Income, Measurement of business income; relevance of accounting period, continuity doctrine and matching concept in the measurement of business income; Objectives of measurement of Business income. Revenue recognition: Recognition of expenses and income with reference to AS 9. Accounting for Property, Plant, and Equipment with reference to AS 10. Impact of Depreciation on the measurement of business income. Valuation of Inventory with reference to AS 2. Impact of inventory valuation on the measurement of business income by using FIFO, LIFO, Weighted Average Method.

Unit III: Royalty Accounts

Basic Terms- Royalty, Dead Rent, Short Working, etc., Entries in the books of Lessee and Lessor.

Unit IV: Accounts of Installment Retailing

Hire Purchase System: The System and its Operation, Analysis of Installment from Accounting View Point, Entries in Hire Purchasers' Books, Entries in Hire Vendors' Books; Installment Payment Method: System and its Operation, Entries in the Books of the Buyer, Entries in the Books of the Seller, Comparison with Hire Purchase System.

Unit V: Accounting for Branch and Non-Profit Organisation

Features of a Suitable System of Branch Accounts, Accounts Relating to Branches Authorised to Sell Goods Supplied at Cost Price by the Head Office for Cash as well as on Credit, Accounts relating to Branches when Goods Supplied by the Head Office at Marked Price, Accounts Relating to Independent Branches; Non-Profit Organisation: Receipts and Payments and Income and Expenditure Accounts and Balance Sheet; Accounts of Professionals.

Suggested Readings:

1. Anthony, Robert N. & Reece, James S. Accounting Text and Cases: McGraw-Hill Education, New Delhi
2. Jain & Narang: Advanced Accountancy: Kalyani Publishers, Ludhiana
3. Maheshwari & Maheshwari: Advanced Accountancy: Vikas Publishing House
4. R. K. Singh, Srijan Anant: Financial Accounting, Shikha Publishers: Prayagraj
5. M.B. Shukla, Hariom Gupta: Financial Accounting: Kitab Mahal



103-DSC 1.3

Business Law

Credits: 5 (4 Lectures, 1 Tutorial)

Course Objective: The course aims to give students a broad understanding of the legal environment of business, the essentials of valid contracts, and the application of key business laws to real-world scenarios.

Course Outcomes: After completing the course, students will be able to:

CO1: Understand the essentials of a valid contract under the Indian Contract Act, 1872.

CO2: Interpret key provisions of the Sale of Goods Act, 1930, including the rights of an unpaid seller.

CO3: Analyse the LLP Act, 2008, and distinguish it from traditional partnerships.

CO4: Apply principles of the Negotiable Instruments Act, 1881, to common business scenarios.

CO5: Evaluate the IT Act, 2000, and RTI Act, 2005, for digital and transparency-related matters.

CO-PO-PSO Mapping Matrix

Course Outcomes	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3				3	3	2		3	1		2	1		2
CO2	3	1			3	3	2		3			2			3
CO3	3		2		3	3	2		1	2	1	1		1	2
CO4	3	1			3	3	2		3			2			3
CO5	2	2			3	2	2		3		2	3	2		2
Mapping Scale: 3 – High/Substantial 2 – Medium/Moderate 1 – Low/Slight Blank – No significant mapping															

Unit I: The Indian Contract Act, 1872

Nature & Essential elements of Valid Contract, Offer & Acceptance, Consideration, Competency of Parties, Free Consent, Void Agreements, Contingent Contract, Quasi Contracts.

Unit II: Sale of Goods Act, 1930

Contract of Sale: Essentials of a Contract of Sale, Sale and Agreement to Sell, Types of Goods, Conditions and Warranties, Implied Conditions and Warranties; Doctrine of Caveat Emptor; Transfer of ownership and title, Performance of contract of sale; Unpaid seller- Rights of unpaid seller; Suit for Breach of Contract.

Unit III: The Limited Liability Partnership Act, 2008

Salient Features, Difference between LLP and Partnership, LLP Agreement, Partners and Designated Partners: Duties and Responsibilities, Incorporation and Registration, Extent of liability of LLP and Partners, Dissolution.



Unit IV: Negotiable Instruments Act, 1881

Meaning, Definition, Legal Presumptions, Types of Negotiable Instruments (Promissory Notes, Bill of Exchange and Cheque), Holder and Holder in Due Course, Endorsement and Crossing of Cheque.

Unit V: The Information Technology Act, 2000

Definitions under the Act, Digital Signature, Electronic governance, Attribution, acknowledgement and dispatch of electronic records, Regulation of certifying authorities, Penalties and adjudication, Appellate Tribunal, Offences; **Right to Information Act, 2005**: Overview, Objectives, Features and Important Provisions.

Suggested Readings:

1. Garg, Saxena, Sharma & Chawla, Mercantile Law: Kalyani Publishers.
2. Shukla & Sahai: Business Law, Sahitya Bhawan Publication.
3. MC Kuchhal, Mercantile Law: Vikas Publishing House.
4. N.D. Kapoor, Business Law, Sultan Chand & Sons.
5. H. Srivastava, R. Singh, R. Gupta, Business Law; Shikha Publishers: Prayagraj.



Minor Courses

104-MRC/E 2.1

The Economy of Bharat

Credits: 5 (4 Lectures, 1 Tutorial)

Course Objective: The course aims to provide students with an understanding of the Economy of Bharat, including its Agriculture, Industrial and service sectors as well as Public Finance and Union Budget of Bharat.

Course Outcomes: After completion of the course, students will be able to:

CO1: Understand the basics of an Economy and the Economy of Bharat.

CO2: Appraise Agricultural Development of Bharat, Reforms and Revolutions.

CO3: Examine the Industrial Sector of Bharat and its role in the development of the Economy.

CO4: Gain knowledge about the Service Sector in Bharat and its Role in the development of the Economy.

CO5: Analyse the Concept of Public Finance and Union Budget of Bharat.

CO-PO-PSO Mapping Matrix

Course Outcomes	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	2		1		1	3	2		2		1		1	2	1
CO2	2		2		2	2	2		2	2		2		2	2
CO3	2	1	3		1	3	2		2	3				2	2
CO4	2	2	3		1	2	2		2	2	2			2	2
CO5	3	2			2	3	3		3			1		2	2
Mapping Scale: 3 – High/Substantial 2 – Medium/Moderate 1 – Low/Slight Blank – No significant mapping															

Unit I: Introduction to the Economy of Bharat

Concept & Features of Developed and Developing Economy; Nature, Structure and Characteristics of Economy of Bharat, Challenges before the Economy of Bharat; Planning in Bharat: Planning Commission, Five Year Plans – Achievements and Failures, NITI Ayog; Economic Growth and Economic Development.

Unit II: Agriculture in Bharat

Features, Importance, and Problems of Agriculture in Bharat; Agricultural Development in Planning Era; Trend and Crisis of Agriculture Sector in India; Land Reforms; Revolutions in Agriculture Sector: Green, White and Yellow Revolution.



Unit III: Industries in Bharat

Large Scale, MSMEs and Cottage Industry; Industrial Development in Five Year Plans; Industrial Policies, New Industrial Policy – LPG; Industrial Sickness; Industrial Finance: Sources and Institutions; Government Initiatives: Make in India and Mudra Yojna.

Unit IV: Service Sector in Bharat

Role of Service Sector in Economy of Bharat – Its Contribution to National Income, Employment and Export; Service Sector Revolutions; Government Initiatives – Digital India, Start Up India and Skill India; Issues and Challenges for Service Sector Growth in Bharat; Circular Economy and Bharat.

Unit V: Public Finance and Budget of Bharat

Definition and Scope of Public Finance: Sources of Public Revenues, Public Expenditure, Public Debt; Concept and Types of Budgets – Traditional Budget, PBB and ZBB; Union Budget of Bharat; Deficit Financing: Concepts, Deficit Financing in India; Fiscal Policy: Objectives and Instruments of Fiscal Policy; Finance Commissions and Recommendations.

Practical Assignment:

Analyse the Economic Survey of India and Critically Evaluate the Sectoral impact on the Union Budget.

Suggested Readings:

1. V. K. Puri, S. K. Misra – Indian Economy, Himalaya Publishing House.
2. Datt & Sundharam – Indian Economy, S Chand and Company Ltd.
3. Ramesh Singh – Indian Economy, McGraw-Hill Education (India) Private Limited.
4. Sriram Srirangam and Manish Kumar Rohit Deo Jha – Indian Economy - Principles, Policies, and Progress, Pearson Education.
5. Kautilya – Arthashastra, Fingerprint Pub.



104-MRC/L 2.1

Intellectual Property Rights: Laws and Practices

Credits: 5 (4 Lectures, 1 Tutorial)

Course Objective: To provide students with a clear understanding of cyber security concepts, common threats, and preventive measures, along with the legal frameworks governing information technology in India and globally. The course develops awareness of ethical responsibilities, key cyber laws, global data protection norms, and basic technical safeguards, while introducing emerging trends and challenges in the digital world.

Course Outcomes: After completion of the course, students will be able to:

CO1: Explain the basic concepts, types, and importance of IPR in business and global trade.

CO2: Interpret patent laws, processes, and rights of patentees in the Indian context.

CO3: Describe the procedures and importance of trademarks and copyrights in commercial activities.

CO4: Analyze the significance of design protection, GI registration, and trade secrets for business competitiveness.

CO5: Evaluate enforcement mechanisms and emerging IPR challenges in the digital and e-commerce environment.

CO-PO-PSO Mapping Matrix

Course Outcomes	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	2	1	2		3	2	1		3	2	1	1	1	1	1
CO2	3		2		3	2	2		3	3		1			2
CO3	3		2		3	2	2		3	2	1	2			3
CO4	2	1	3		3	2	3		3	3				2	2
CO5		2	3		3	1	3		3	2	3	3			2
Mapping Scale: 3 – High/Substantial 2 – Medium/Moderate 1 – Low/Slight Blank – No significant mapping															

Unit I: Introduction to Intellectual Property Rights (IPR)

Concept of Property vs Intellectual Property, Meaning, Nature, and Scope of IPR, Relevance of IPR in business and economy, Types of Intellectual Property: Patents, Trademarks, Copyrights, Geographical Indications, Designs, Trade Secrets.

Unit II: Patents

Features and significance of patents; Criteria for patentability: Novelty, Inventive step, Industrial application; Process of obtaining a patent in India; Patentable and non-patentable inventions; Rights of a patentee and duration of patents; The Patent Act, 1970: Salient Features.



Unit III: Trademarks and Copyrights

Functions and Types of Trademarks; Procedure for registration of trademarks in India; Meaning and scope of Copyrights; Rights of authors and owners; Infringement and Passing off; Remedies and penalties for Trademark and Copyright violation; The Trademarks Act, 1999: Salient Features; The Copyright Act, 1957: Salient Features.

Unit IV: Designs, Geographical Indications and Trade Secrets

Industrial designs- registration and legal protection; Geographical Indications- Importance, process and Legal Protection; Trade secrets- Importance and protection methods; Remedies for Infringement of Design, GI and Trade Secrets; Layout-Design Act, 2000: Salient Features; The Geographical Indications of Goods (Registration and Protection) Act, 2000: Salient Features.

Unit V: IPR Enforcement, Emerging Issues and Digital Environment

IPR enforcement mechanisms in India; Emerging issues in IPR: Digital piracy, AI-generated content, and software licensing, Role of IPR in the digital economy and e-commerce.

Suggested Readings:

1. Bansal, S. (2019). Law of Intellectual Property Rights (3rd ed.). Allahabad Law Agency.
2. Cornish, W. R., & Aplin, T. (2020). Intellectual property: Patents, copyright, trademarks, and allied rights (9th ed.). Universal Law Publishing.
3. Narayanan, P. (2017). Intellectual property law. Eastern Law House.
4. Ganguli, P., & Prabuddha, G. (2010). Intellectual property rights: Unleashing the knowledge economy. McGraw-Hill Education.
5. WIPO. (2022). WIPO intellectual property handbook: Policy, law and use (3rd ed.). World Intellectual Property Organization.



104-MRC/M 2.1

Management: Principles and Strategies

Credits: 5 (4 Lectures, 1 Tutorial)

Course Objective: This course aims to provide students with a comprehensive understanding of the principles, functions, and processes of management, along with the fundamentals of strategic management. It develops the ability to apply classical and modern management theories, formulate strategies, manage organizational change, and utilise strategic analysis tools to enhance decision-making and organizational performance.

Course Outcomes: After successful completion of this course, students will be able to:

CO1: Explain the concepts, nature, functions, and significance of management, including contributions from classical management thinkers.

CO2: Apply managerial functions such as planning, organizing, staffing to real-life business scenarios.

CO3: Analyze leadership styles, motivation theories and control mechanisms to improve organizational efficiency.

CO4: Differentiate between strategic thinking, strategic management, and strategic planning, and articulate the significance of vision, mission, goals, and objectives in shaping organizational direction.

CO5: Conduct strategic analysis using environmental scanning, organizational appraisal, and competitive analysis tools for effective decision-making.

CO-PO-PSO Mapping Matrix

Course Outcomes	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	2	1		1	1	3	2					1	2	1	1
CO2	3	3	2			3	3	2		2			2	1	3
CO3	2	3	1			3	3	3		1		1	2		3
CO4	2	3	3	1	1	3	3		1	3				2	2
CO5	2	3	3	2		3	3		2	3	1			2	3
Mapping Scale: 3 – High/Substantial 2 – Medium/Moderate 1 – Low/Slight Blank – No significant mapping															

Unit I: Fundamentals of Management and Change

Introduction: Concept, Nature, Functions, Levels and Significance of Management, Contributions of F.W. Taylor and Henri Fayol to Modern Management Thought. Change Management: Concept of Change, Resistance to Change and Strategies to Manage Change.



Unit II: Managerial Functions: Planning, Organizing and Staffing

Planning: Concept, Types of Plans, Advantages and Disadvantages, Approaches to Planning, Management by Objectives (MBO). Organizing: Meaning, Process, Principles, Forms of Organization, Span of Management, Dynamics of Group Behaviour. Staffing: Concept, Scope, and Process, Methods of Recruitment, Process of Selection, Types of Interviews.

Unit III: Managerial Functions: Leading, Motivating and Controlling

Leadership: Concept and Styles; Trait Theory, Behaviour Theory and Situational Theory, Transformational & Transactional Leadership. Motivation: Concept and Significance, Types of Incentives, Theories: Maslow, Herzberg, McGregor, McClelland, Vroom, Ouchi. Directing: Meaning, Elements, and Principles. Control: Meaning, Process, Techniques, Requirements for Effective Control, Modern Control Tools.

Unit IV: Fundamentals of Strategic Management

Strategy: An Introduction to Strategic Thinking Vs Strategic Management Vs Strategic Planning, Concept, Relevance and Benefits; Strategic Management: Process, Awareness and Change, Levels of Strategy; Approaches to Strategic Decision Making; Strategic Intent: Vision, Mission, Goals and Objectives; Strategy and Corporate Governance.

Unit V: Strategic Formulation & Analysis

Strategy Formulation: Concept of Environment, Environmental Sectors, Environmental Scanning; Organizational Appraisal: Competence vs. Capability, Techniques for Organizational Appraisal; Industry and Competition Analysis, Strategic Analysis Tools.

Suggested Readings:

1. Tripathi, P. C.; Principles of Management, Tata McGraw-Hill Publishing, New Delhi.
2. Tulsian, P. C.; Business Organisation & Management, Pearson Education, New Delhi.
3. Drucker Peter.; Practice of Management, Pan Books, London.
4. John L Thompson, Strategic Management: Awareness and Change, International Thompson Press, 1997.
5. Kazmi, A. (2014). Strategic Management and Business Policy, McGraw-Hill Companies.
6. S.S. Shukla, P. Gupta, P. Agarwal, Business Organisation and Management: Shikha Publishers, Prayagraj.



Ability Enhancement Course (AEC)

105-AEC 3.1

Functional English

Credits: 2

Course Objectives

- To enhance grammar, vocabulary, and sentence construction for academic and semi-professional contexts.
- To develop skills in reading, comprehension, summarisation, and structured writing.
- To train students to express ideas clearly in discussions, presentations, and written formats relevant to commerce and management.
- To serve as a preparatory course for advanced communication papers such as Business Communication.

Course Outcomes: By the end of the course, students will be able to:

CO1: Apply correct grammar and structure in academic and semi-professional writing.

CO2: Use a range of academic and commerce-relevant vocabulary accurately.

CO3: Read, interpret, and summarise academic and semi-formal texts effectively.

CO4: Produce clear, concise, and coherent written and spoken content for academic and practical use

CO-PO-PSO Mapping Matrix

Course Outcomes	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	1	1				2	1	2					2	2	3
CO2	2	2	2	1	1	2	2	1		1			1	2	3
CO3	2	2	2	2	1	2	3	1	1	1		1	2	2	2
CO4	2	2	1	3	1	2	2	2	1	1		1	2	3	3
Mapping Scale: 3 – High/Substantial 2 – Medium/Moderate 1 – Low/Slight Blank – No significant mapping															

Unit I: Grammar and Structure for Academic Writing

Sentence types: simple, compound, complex (with academic examples), Active and passive voice in formal writing, Tense consistency in reports and assignments, Modals for expressing probability, obligation, and advice, Common grammatical errors in academic work, and their correction.

Unit II: Academic and Semi-Formal Vocabulary

Word formation: prefixes, suffixes, root words (commerce examples), Synonyms and antonyms in academic contexts, Collocations used in academic and commerce - related writing (e.g., conduct research, market analysis), Transition words for coherence (therefore, however, in addition), spelling rules, punctuation, and editing practices.



Unit III: Reading and Comprehension Skills

Reading and interpreting short academic articles or reports, identifying thesis statements and main ideas, Skimming and scanning techniques for exams and research, summarizing paragraphs in own words, Understanding data from simple tables, charts, and infographics.

Unit IV: Functional Writing and Speaking Skills

Effective Short and long answer Composition Techniques, writing short summaries of lectures, articles, or case studies, writing concise descriptions of products, services, or business ideas, speaking in small academic discussions or group tasks, making short academic presentations (3–5 minutes).

Suggested Readings

1. Bailey, Stephen – Academic Writing: A Handbook for International Students (Routledge).
2. Hamp-Lyons, Liz & Heasley, Ben – Study Writing: A Course in Written English for Academic Purposes (Cambridge University Press).
3. Jordan, R.R. – Academic Writing Course (Pearson Education).
4. Raman, Meenakshi & Sharma, Sangeeta – Technical Communication: Principles and Practice (Oxford University Press).



B. Com. – Ist Year
(Semester – II)

Discipline Specific Core (DSC)

201-DSC 1.4

Business Economics

Credits: 5 (4 Lectures, 1 Tutorial)

Course Objective: The course aims to acquaint students with fundamental economic concepts, theories of demand and supply, pricing mechanisms, and resource distribution for better decision-making.

Course Outcomes: After completion of the course, students will be able to:

CO1: Explain basic economic concepts like Utility, Consumer Surplus, and Marginal Utility.

CO2: Analyse demand theories and elasticity in Decision-Making.

CO3: Understand laws of production and Cost-Revenue Relationships.

CO4: Evaluate pricing mechanisms under different market structures.

CO5: Study the distribution theories of Rent, Wages and Interest.

CO-PO-PSO Mapping Matrix

Course Outcomes	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	2	1		1		3	2		1	1		1	1	1	1
CO2	2	3		2		3	3			1	1			2	2
CO3	2	3	1	1		3	3			1				1	2
CO4	2	3	2	1		3	3		1	2		1		2	2
CO5	2	2			1	3	3		1		1			2	1
Mapping Scale: 3 – High/Substantial 2 – Medium/Moderate 1 – Low/Slight Blank – No significant mapping															

Unit I: Introduction

Concept, Nature, and Scope of Business Economics; Utility Analysis: Concept and Forms of Utility; Law of Diminishing Marginal Utility and Equi-Marginal Utility; Consumer's Surplus (Marshallian and Hicksian Approaches).

Unit II: Demand Analysis

Concept and Classification of Demand, Determinants of Demand, Law of Demand; Elasticity of Demand: Concept, Types, and Degree; Methods to Measure Elasticity of Demand; Relationship of Elasticity of Price: Demand with Law of Diminishing Marginal Utility.



Unit III: Production, Cost and Revenue Analysis

Concept of Production, Laws of Production/Variable Proportion and Returns to Scale, Economies and Diseconomies of Scale; Concept and Classification of Cost, Cost-Output Relationship, Significance of Cost Analysis in Business Decision Making; Concept of Revenue, Classification of Revenue and Revenue Output Relationships.

Unit IV: Pricing Analysis

Forms of Market Competition; Pricing of output under Perfect Competition and Monopoly; Discriminating Monopoly and Imperfect Competition; Pricing Strategy.

Unit V: Theories of Distribution

Ricardian and Modern Theories of Rent, Keynesian Liquidity Preference and Modern Theories of Interest, Marginal Productivity and Modern Theories of Wage.

Suggested Readings:

1. H. L. Ahuja: Advanced Economic Theory: Microeconomic Analysis, S. Chand Publishing House.
2. D.M. Mithani: Managerial Economics Theory and Application, Himalaya Publishing House.
3. K. K. Dewett: Modern Economic Theory, Shyam Lal Charitable Trust, New Delhi.
4. P.N. Chopra: Business Economics, Kalyani Publishers.
5. H.K. Singh & Meera Singh: Business Economics, Kalyani Publishers.
6. D.D. Chaturvedi, S.L. Gupta & Anand Mittal: Managerial Economics, Brijwasi Book Distributors, Delhi.



202-DSC 1.5

Money, Banking and Foreign Exchange

Credits: 5 (4 Lectures, 1 Tutorial)

Course Objective: The course aims to equip students with a comprehensive understanding of the monetary and financial system, and students will have a thorough grasp of the role of money, banking, and foreign exchange in the economy.

Course Outcomes: After completing the course, students will be able to:

CO1: Understand the role of money in the economy.

CO2: Describe the concepts of demand and supply of money, inflation, deflation and the quantity theory of money and apply the cash balance approach.

CO3: Understand the functions, types and credit creation process of commercial banks, as well as the role and objectives of the central bank and monetary policy.

CO4: Apply knowledge of modern banking developments.

CO5: Explain the concepts of fixed and flexible exchange rates, determine exchange rates using purchasing power parity and balance of payments theories, identify factors affecting exchange rates and the objectives and Organisations of the IMF.

CO-PO-PSO Mapping Matrix

Course Outcomes	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	2		1		1	3	1		2	1		1	1	2	1
CO2	3	2		1		3	3	1	2					2	2
CO3	3	1			2	3	2		2			1	1		2
CO4	2	3	2		1	2	2			2	3		2		3
CO5	3	2			1	3	3	1	3					2	2
Mapping Scale: 3 – High/Substantial 2 – Medium/Moderate 1 – Low/Slight Blank – No significant mapping															

Unit I: Introduction: Money

Definition, Functions, Significance, and Classification; Role of Money in Different Economies – Capitalist, Socialist, and Mixed.

Unit II: Demand, Supply of Money, and Value of Money

Demand for Money: Concept and Approaches: Classical, Keynesian, Portfolio Balance and Wealth Adjustment. Supply of Money: Concept, Approaches: Conventional, Chicago, Gurley – Shaw and the RBI Approach; Value



of Money: Meaning and Determination – Quantity Theory of Money – Cash Transaction Approach; Cash Balance Approach, Real Balance Approach and Income – Expenditure Theory. Measurement of Value of Money – Index Number, Effect of Changes in the Value of Money – Inflation and Deflation.

Unit III: Banking, Central Bank and Monetary Policy

Banking: Definition, Functions, Significance, Types of Banks, Banking Operations, Process and Limits of Credit Creation; Central Banking: Functions of Central Banking, Objectives and Methods of Credit Control (With special reference to RBI); Monetary Policy: Meaning, Objectives, Suitable Monetary Policy for a Developing Country like India, Instruments of Monetary Policy.

Unit IV: Banking Reforms

Major banking development and reform, Digital Banking: Meaning, Benefits of digital payments, digital currency, Crypto currency, e-Rupi, RTGS, NEFT, ECS- Critical Evaluation. Bharat Interface for money.

Unit V: Foreign Exchange and I.M.F.

Foreign Exchange: Meaning and problem of foreign exchange. Determination of Exchange Rate: Mint Parity Theory, Purchasing Power Parity Theory, and Balance of Payments Theory; Liberalized Exchange Rate Mechanism (LERM). Inflation and Deflation and their effect on the value of money; I.M.F.: Objectives, Organization and Working. The Problems of International Liquidity. Special Drawing Rights.

Suggested Readings:

1. S. N. Maheshwari and S.K. Maheshwari, Banking Law and Practice: Kalyani Publications.
2. Dr. P. K. Srivastava, Banking-Theory and Practice: Himalaya Publishing House.
3. Shashi K. Gupta, R.K. Sharma, and Jaywant Singh, Banking and Insurance: Kalyani Publications.
4. D. M. Mithai, Money Banking, International Trade & Public Finance: HPH.
5. Hari Gopal Das, Money Banking and Foreign Exchange: Sharda Pustak Bhawan.
6. Dr. Keshav Shyam, Dr. S.S. Shukla, Dr. Anubhav Vishwakarma, Money, Banking & Foreign Exchange: Shikha Publishers, Prayagraj



203-DSC 1.6

Business Communication

Credits: 5 (4 Lectures, 1 Tutorial)

Course Objective: The course aims to develop students' communication skills, focusing on effective writing, interpersonal interactions, and professional presentation techniques.

Course Outcomes: After completion of the course, students will be able to:

CO1. Understand the concept, forms and channels of communication in organizations.

CO2. Develop interactive and formal communication skills.

CO3. Prepare reports and Business letters.

CO4. Compose business correspondence like sales, claims and job application letters.

CO5. Develop presentation skills and understand the role of technology in communication.

CO-PO-PSO Mapping Matrix

Course Outcomes	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	1	1		1	1	1	2	3		1	1		1	1	2
CO2	2	2			1		2	3	1			1	2	1	3
CO3	1	2		2				3			1		1		3
CO4		1	1		1	1	2	3	1	1			1		3
CO5	1	3	1					3			3		2	1	3
Mapping Scale: 3 – High/Substantial 2 – Medium/Moderate 1 – Low/Slight Blank – No significant mapping															

Unit I: Elements of Communication

Concept, Process, Forms of Communication: Formal and Informal, Vertical, Horizontal, Verbal and Non-Verbal Communication; Communication Channels.

Unit II: Interactive and Formal Communication

Meaning and Types of Interviews; Group Discussion; Brain-Storming; Listening Skills; Business Meetings: Physical Meetings, Online Meetings; Meeting Etiquettes; Notice; Agenda; Minutes; Press Release; Seminars; Elements of effective communication; Communication barriers.

Unit III: Letter and Report Writing

Types of Reports: Elements of a Business Report, Inserting Visuals such as Tables, Diagrams and Charts in Writing a Report; Citation Rules (APA style); Working with the Features of Word Processing Software.



Unit IV: Business Correspondence

Types of Business Letters; Parts of Business Letters, Formats of Business Letters- Full block; Inviting quotations, sending quotations, placing orders, sales letters, claim & adjustment letters; Job application letter; Resume Writing; Writing Memo.

Unit V: Presentation Skills and Technology in Business Communication

Presentation Skills: Significance; Power Point Presentation- Presentation Plan, preparing effective slides, inserting videos, tables, graphs, and figures in slides, creating hyperlinks; Technology in Business Communication: Role and Significance of Technology in Business Communication, E-Mail; Video Conferencing; Using Social Networking platforms for business communication; Document sharing and collaborative working; Privacy and data security issues in business communication and documentation.

Suggested Readings:

1. Annette M. Veech, Managerial Communication Strategies, Prentice Hall, New Delhi.
2. H. Arthur & M. Dayle, Business Communication, John Wiley & Sons, London.
3. Courtland L. Bovee & John V. Thill, Business Communication Today, Pearson, New Delhi.
4. Gerry Bailey & Steve Way, Communication, Gareth Stevens Pub., New York.
5. Ekta Verma, Business Communication, Shikha Publishers, Prayagraj.
6. B. Srivastava, S. Rani, A. Deo, Shikha Publishers, Prayagraj.



Minor Courses

204-MRC/E 2.2

Indian Financial System

Credits: 5 (4 Lectures, 1 Tutorial)

Course Objective: To equip them with the knowledge of various instruments traded in the financial markets versed in the current financial system in India.

Course Outcomes: After completing this course, the students will be able to:

CO1: Understand the Indian Financial System.

CO2: Analyze the Money Market and understand various money market instruments.

CO3: Explain the Capital Market, including pricing and issuing new securities, and SEBI guidelines.

CO4: Describe the roles of lead managers, merchant bankers, underwriters, portfolio managers, brokers, sub-brokers, and registrars to an issue and transfer agents.

CO5: Apply Knowledge of SEBI Regulations.

CO-PO-PSO Mapping Matrix

Course Outcomes	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	1	1	1		1	3	2		2			1	1	1	2
CO2	3	2				3	3		1		2			1	3
CO3	1	2			2	3	3		3	1		1			3
CO4	3	1	1			3	1	1	2				2		3
CO5	3	1			3	3	2		3		1	3		1	3
Mapping Scale: 3 – High/Substantial 2 – Medium/Moderate 1 – Low/Slight Blank – No significant mapping															

Unit I: Indian Financial System

Concepts, Structure and Constituents of Indian Financial System, Securities Market: Primary Market and Secondary Market; Book Building, Green Shoe Option, Application Supported by Blocked Amount (ASBA).

Unit II: Money Market

Indian Money Market: An Overview, Features, Organisation, Structure, Growth; Money Market Instruments: Treasury Bill, Certificate of Deposit, Commercial Papers, Inter-Corporate Deposits.



Unit III: Capital Market

Capital Market: Introduction, Role and Functions. Components of the Capital Market. Pricing and Methods of Issuing New Securities, SEBI Guidelines related to Public Issue, Right Issue and Private Placement.

Unit IV: Market Intermediaries

Role of Lead Manager, Merchant Bankers to an Issue, Other Intermediaries: Underwriters, Portfolio Manager, Brokers, Sub-brokers, Registrar to an issue, and transfer agents.

Unit V: SEBI

Introduction, Objectives, Composition, Power and Functions; Securities Appellate Tribunal: Power, Procedure; Investor Protection: Investors' Rights and Responsibilities, Types of Grievances, Investors Education Protection Fund, Investors Grievances Redressal Mechanism (SCORES).

Suggested Readings:

1. Khan M.Y. Indian Financial System. McGraw-Hill
2. Bhole L. M. Financial Institutions & Markets. McGraw-Hill
3. Varshney P.N, Mittal D.K. Indian Financial System. Sultan Chand & Sons.
4. Gupta K. Shashi, Aggrawal Nisha, Gupta Neeti. Indian Financial System. Kalyani Publishers.
5. Gordon & K. Natarajan. Financial Markets & Services. Himalaya Publishing House.
6. Pathak BV. Indian Financial System. Pearson Education (Singapore) Ltd.



204-MRC/L 2.2

Cyber Security and Information Technology Laws

Credits: 5 (4 Lectures, 1 Tutorial)

Course Objective: The course aims to provide students with a clear understanding of the concepts, principles, and practices of cyber security and the legal framework governing information technology. It seeks to develop the ability to identify, prevent, and respond to cyber threats, and to understand the rights, responsibilities and ethical considerations in the digital environment. Students will also learn about relevant laws, policies, and regulatory mechanisms to ensure safe and lawful use of technology.

Course Outcomes: After completing this course, the students will be able to:

CO1: Explain the importance and challenges of cyber security, cyber threats and cyber warfare.

CO2: Understand the IT Act, digital signatures, cyber offences, and intermediary liability, as well as data privacy regulations.

CO3: Explain global regulations for cyber and information security, including GDPR, CCPA, and cross-border data flows.

CO4: Apply network security, application security, and incident response techniques to protect against cyber threats.

CO5: Understand emerging trends in cyber and information security, including AI, Blockchain, IoT, Deepfakes, and Quantum Computing.

CO-PO-PSO Mapping Matrix

Course Outcomes	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	1	2		1	3	1	2		2	1	3	2	2		2
CO2	2	1			3	2	2		3		2	3			2
CO3		1			3	1	2		3	1	2	2	1		1
CO4		3	1		2		3		1		3		2		3
CO5	1	3	2	1	2		2		2	2	3		3	2	2
Mapping Scale: 3 – High/Substantial 2 – Medium/Moderate 1 – Low/Slight Blank – No significant mapping															

Unit I: Foundations Cyber Security

Introduction to Cyber Security- Importance and challenges in Cyber Security; Cyberspace; Cyber threats; Cyber warfare; CIA Triad; Cyber Terrorism; Cyber Security of Critical Infrastructure.



Unit II: Indian Legal Framework

IT Act: Digital signatures; Sections 43–66F (cyber offenses); Section 79 (intermediary liability); Data Privacy: PDP Bill 2019; SPDI Rules; Cybercrimes: Hacking, identity theft, cyberterrorism (IPC relevance).

Case Studies: Shreya Singhal v. UoI (Section 66A), Puttaswamy v. UoI (right to privacy).

Unit III: Global Regulations for Cyber and Information Security

GDPR (EU), CCPA (US), and cross-border data flows; Critical Infrastructure Protection (NIS Directive, NCIIPC India); Cyber Warfare & International Law (Tallinn Manual).

Unit IV: Technical Preparedness for Cyber security and Information Security

Network Security: Firewalls, IDS/IPS, VPNs; Application Security: OWASP Top 10; secure coding basics; Incident Response & Forensics: Evidence handling, chain of custody.

Unit V: Emerging Trends in Cyber and Information Security

AI/Blockchain security challenges; Regulation of IoT, Deepfakes and Quantum Computing; Cyber Insurance and Risk Management.

Suggested Readings:

1. Lessig, L. (1999). Code and Other Laws of Cyberspace. Basic Books.
2. Schmitt, M. N. (Ed.). (2013). Tallinn Manual on the International Law Applicable to Cyber Warfare. Cambridge University Press.
3. Scott, M. D. (1999). Internet and Technology Law Desk Reference. Aspen Publishers.
4. Kosseff, J. (2023). Defining cyber security law [Working paper]. Iowa Law Review.
5. IAPP. (n.d.). Cyber security law basics. International Association of Privacy Professionals.



204-MRC/M 2.2

Fundamentals of Business Analytics

Credits: 5 (4 Lectures, 1 Tutorial)

Course Objective: This course introduces students to the foundational concepts and applications of business analytics in a commerce context. It aims to provide awareness of the scope, types, and role of analytics in organizations; develop familiarity with data types, sources, quality, and ethical considerations; build skills in using basic analytical tools such as Microsoft Excel; explain descriptive, predictive, and prescriptive analytics through practical examples; and enable students to connect analytical outputs to decision-making in business.

Course Outcomes: After completion of the course, students will be able to-

CO1: Demonstrate awareness and understanding of the definition, scope, types, and applications of business analytics in commerce and management contexts.

CO2: Apply knowledge of data types, data sources, quality parameters, and ethical principles to business data scenarios.

CO3: Use Microsoft Excel to organise data, apply formulas, and create basic visualisations for analytical purposes.

CO4: Interpret descriptive statistics, assess visualisation choices, and extract insights from business data displays.

CO5: Evaluate the use of analytics in real-world business contexts, prepare simple analytical reports, and connect results to decision-making and industry trends.

CO-PO-PSO Mapping Matrix

Course Outcomes	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	1	3	1			2	2		1	1	2		2	1	2
CO2	1	3		2	3	1	2	1	2		2	3	1		2
CO3	1	3		2		1	2				3		1		3
CO4	1	3		3		1	3				3			1	3
CO5	2	3	2	2		2	3	1	11	2	3		2	2	3
Mapping Scale: 3 – High/Substantial 2 – Medium/Moderate 1 – Low/Slight Blank – No significant mapping															

Unit I: Introduction to Business Analytics

Definition and Scope of Business Analytics, Role of Analytics in Commerce and Management, Types of Analytics: Descriptive, Predictive, Prescriptive, Real-world Applications in HR, Finance, Marketing, Supply Chain; Basic Analytics Process: Problem Definition, Data Collection, Analysis and Interpretation.



Unit II: Data Basics for Business Analytics

Types of Data: Structured, Unstructured, Semi-structured, Data Sources: Internal sources such as Sales records and Financial statements, and External sources such as Market Research Reports and Social Media content; Data Quality Basics: Accuracy, Completeness, Timeliness; Introduction to Databases: Rows, Columns, Tables; Concept of Relational Databases, Data Ethics and Privacy Basics: GDPR, Indian laws in brief.

Unit III: Tools for Basic Analytics

Introduction to Microsoft Excel as an Analytics Tool, Data Entry, Basic Formulas and Functions: SUM, AVERAGE, COUNT, Sorting, Filtering and Conditional Formatting, Creating Simple Charts: Bar, Pie, Line.

Unit IV: Understanding Analytical Methods

Descriptive Analytics: Summarizing Data- Mean, Median, Mode, Min, Max, Basic Data Visualization Principles: choosing the right chart, Introduction to Trend Analysis and Simple Forecasting Concepts, Reading and Interpreting Simple Graphs and Dashboards.

Unit V: Applying Analytics in Commerce

Linking Analytics to Decision-Making: Marketing Campaign Results, Sales Trends, Budgeting, Mini Case Studies from Retail, Banking, E-Commerce; Overview of Analytics Careers and Skill Paths in Business Domains; Future Trends: AI in Analytics and Real-time Analytics Basics.

Practical Assignment:

Data Quality Check

Objective:

To help students understand the importance of data quality attributes such as accuracy, completeness, and timeliness.

Instructions:

- A. The teacher will provide a small dataset of customer details (e.g., name, phone, email, last purchase date) containing intentional errors such as missing values, duplicate entries, and outdated information.
- B. Students must:
 - a. Identify at least five data quality issues.
 - b. Classify each issue as related to accuracy, completeness, or timeliness.
 - c. Suggest a simple method to fix or improve each problem.
- C. Submit as a short report (max 2 pages) or annotated Excel sheet.



Visualising a Budget

Objective: To introduce students to simple visualisation for financial data.

Instructions:

- A. Students will create a monthly expense report for a fictional business or personal budget (e.g., rent, salaries, utilities, marketing, miscellaneous).
- B. They should:
 - a. Enter the data in Excel.
 - b. Use formulas to calculate the total and percentage share of each category.
 - c. Create a pie chart to show the percentage breakdown of expenses.
 - d. Create a column chart comparing expenses month by month.
- C. Submit the Excel file and a short paragraph explaining which expense category is highest and which is lowest.

Suggested Readings:

1. Prasad, R. N., & Acharya, S. (2012b). *Fundamentals of business analytics*. New Delhi Wiley.
2. Sharda, R., Dursun Delen, Efraim Turban, Aronson, J. E., Ting-Peng Liang, & King, D. (2018). *Business intelligence and analytics: systems for decision support*. Pearson.
3. Sharda, R., Dursun Delen, Efraim Turban, Aronson, J. E., Ting-Peng Liang, & King, D. (2019). *Business Intelligence, analytics, and data science: a managerial perspective*. Pearson India Education Services Pvt.
4. Harvey, G. (2019). *Excel 2019 all-in-one*. John Wiley & Sons, Inc



Ability Enhancement Course (AEC)

205-AEC 3.2

English for Professionals

Credits: 2

Course Objectives

- To build confidence in using English for academic, social, and workplace situations.
- To strengthen grammar and vocabulary relevant to commerce and professional contexts.
- To enhance speaking, writing, reading, and listening skills for business and corporate communication.
- To prepare students for cross-cultural, ethical, and digital communication in the modern workplace.

Course Outcomes: By the end of the course, students will be able to:

CO1: Use correct grammar, sentence structures, and vocabulary confidently in everyday and professional contexts.

CO2: Apply commerce-related vocabulary and expressions in both spoken and written communication.

CO3: Interact effectively in business and social situations using English.

CO4: Produce concise, clear, and context-appropriate written content for academic, business, and digital purposes.

CO-PO-PSO Mapping Matrix

Course Outcomes	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	1		1		1			3	1	1			2	1	2
CO2	1	1				1		3					2	1	3
CO3					1			3		1		1	2	1	3
CO4	1	1	1	1				3	1		2		2	1	3
Mapping Scale: 3 – High/Substantial 2 – Medium/Moderate 1 – Low/Slight Blank – No significant mapping															

Unit I: Fundamentals of Professional Grammar

Concept of professional english, Difference between profession and casual english, Self-introduction in academic and professional contexts, Workplace grammar, Sentence construction, Tenses, Common grammatical errors and corrections, Polite forms, requests, and responses.

Unit II: Vocabulary for Commerce and Business

Vocabulary in banking, sales, accounting, and trade, Office and meeting terminology, Phrasal verbs for workplace communication (e.g., follow up, set up, call off), Word building: Prefixes, Suffixes, Synonyms, Antonyms, Idioms for negotiation, Teamwork and problem-solving, Cross-cultural sensitivity in word choice.



Unit III: Professional Speaking and Interaction Skills

Role plays: Shop counter, Bank, Interview, Complaint handling, Making and answering professional telephone calls, Pair and group discussions on business topics, Asking and answering questions in meetings, Presentation skills: planning, design, and delivery, Handling disagreements diplomatically.

Unit IV: Functional, Digital and Business Writing

Business correspondence: emails, memos, notices, short reports, Writing LinkedIn summaries and professional bios, Short descriptive writing on products/services, writing captions for business-oriented social media posts, Summarizing business articles or advertisements, Basic report and executive summary writing.

Suggested Readings

1. Murphy, Raymond – English Grammar in Use. Cambridge University Press.
2. Raman, Meenakshi and Sharma, Sangeeta – Technical Communication: Principles and Practice. Oxford University Press.
3. Kaul, Asha – Business Communication. Prentice Hall of India.
4. Courtland L. Bovee and John V. Thill – Business Communication Essentials. Pearson.
5. Guffey, Mary Ellen, et al. – Essentials of Business Communication. Cengage Learning.



B. Com. – IInd Year
(Semester – III)

Discipline Specific Core (DSC)

301-DSC 1.7

Business Statistics

Credits: 5 (4 Lectures, 1 Tutorial)

Course Objective: The course aims to acquaint students with the principles of business statistics in order to make them able to use various statistical tools for the analysis of economic and business data.

Course Outcomes: After completion of the course, students will be able to:

CO1: Understand the concept and nature of data, uses of different averages and differentiate between positional and mathematical averages.

CO2: Learn the concepts and different measures of dispersion and skewness.

CO3: Understand the meaning and methods of correlation; learn about regression as a tool for estimation and understand the properties of regression coefficients.

CO4: Understand the different aspect of fisher's index number, consumer's price index number and the meaning of probability theory.

CO5: Identify the projections with the straight-line trend under the time series analysis, and understand the different interpolation methods to calculate and fill the data gaps.

CO–PO–PSO Mapping Matrix

Course Outcomes	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2		1		3	3		1		1		1	1	1
CO2	3	3		2		3	3				1	1	1	1	1
CO3	2	3	1	3		2	3	2		1	2		1	2	2
CO4	3	3	1	2	1	3	3		2	1	1	1	1	2	2
CO5	2	3	1	2		2	3		1	2	2		1	2	2
Mapping Scale: 3 – High/Substantial 2 – Medium/Moderate 1 – Low/Slight Blank – No significant mapping															

Unit I: Data and Measures of Central Tendency

Meaning and Definition of Statistics, Data: Meaning, Types, Method of Collection, Classification and Tabulation.

Measures of Central Tendency: Mean, Median, Mode, Geometric Mean, Harmonic Mean.



Unit II: Dispersion and Skewness

Measures of Dispersion: Range, Inter Quartile Range, Quartile Deviation, Mean Deviation, Standard Deviation and Coefficient of Variation. Measures of Skewness: Karl Pearson's Coefficient of Skewness, Bowley's Coefficient of Skewness.

Unit III: Correlation and Regression Analysis

Correlation: Karl Pearson's Coefficient of Correlation, Spearman's Rank Correlation Coefficient. Regression Analysis: Regression Equations; Regression Coefficients.

Unit IV: Index Number and Probability Theory

Index Number: Fisher's Index Number; Consumer's Price Index Number. Probability Theory: Addition and Multiplication Theorems of Probability.

Unit V: Interpolation and Time Series Analysis

Interpolation: Binomial Expansion Method; Newton's Method. Time Series Analysis: Components, Methods: Moving Average Method; Least Square Method.

Practical Assignments:

1. Ask students to collect data from the department/institute and classify data into individual or discrete or continuous series (as applicable).
2. From the above collected dataset, calculate mean, median and mode.
3. Students collect prices of common goods for 2 time periods and calculate consumer's price index number.

Suggested Readings:

1. Vohra, N. D. Business Statistics. New Delhi: McGraw Hill Education India.
2. Gupta, S. P. Statistical Methods. New Delhi: S. Chand & Sons.
3. Elhance, D. N., Aggarwal, B. M. & Elhance, V. Fundamentals of Statistics. New Delhi: Kitab Mahal Publishers.
4. Roy, R. & Roy T. Principles of Statistics. Prayagraj: Pravalika Publications.
5. Singh, R. K. & Shukla, S.S. Business Statistics. Prayagraj: Shikha Publishers.
6. Gupta, K. L. Business Statistics. Lucknow: NAVYUG Publication.



302-DSC 1.8

Financial Management

Credits: 5 (4 Lectures, 1 Tutorial)

Course Objective: The course aims to give students a broad understanding of financial management concepts and objectives, and to help students to develop analytical skills for effective project evaluation.

Course Outcomes: By the end of this course, students will be able to:

CO1: Develop an understanding of the objectives of financial management and basic dimensions of financial decisions.

CO2: Evaluate long-term investment decisions using basic capital budgeting techniques.

CO3: Analyse the components of cost of capital and understand the importance of WACC in financial decisions.

CO4: Analyse the significance of leverage in business decisions and interpret EBIT-EPS analysis for financing alternatives.

CO5: Understand the meaning, types, and determinants of dividends and assess factors affecting working capital needs, and explain strategies for financing current assets.

CO–PO–PSO Mapping Matrix

Course Outcomes	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	1	1	1	2	3	2		2	1		2	1	1	1
CO2	3	3	1		1	3	3	2	1	2	2	1	1	2	3
CO3	2	3		2	1	3	3				1	1			3
CO4	3		2	2	1	3	3		1	2	1	1	1	2	3
CO5	3	3	2	1	2	3	3		1	2	1	2	1	2	3
Mapping Scale: 3 – High/Substantial 2 – Medium/Moderate 1 – Low/Slight Blank – No significant mapping															

Unit I: Financial Management

Concepts, Objectives and Functions; Role of the Financial Manager; Wealth maximization vs. Profit maximization; Basic dimensions of financial decisions; Accounting Profit vs. Cash Flows.

Unit II: Capital Budgeting

Concept, Features and Significance; Capital Budgeting Decisions; Techniques: ARR, Payback Period, NPV, IRR, and Profitability Index.



Unit III: Cost of Capital

Concept, Importance, Components: Cost of Equity, Cost of Retained Earnings, Cost of Debt, and Cost of Preference Capital, Weighted Average Cost of Capital (WACC).

Unit IV: Leverage and Capital Structure

Leverage: Operating, Financial and Combined Leverage. EBIT- EPS analysis and Indifference Point. Capital Structure: Meaning, Factors affecting capital Structure, Theories of Capital Structure: Net Income Approach, Net Operating Income Approach and MM Approach.

Unit V: Dividends and Concept of Working Capital

Dividends: Meaning, Determinants, Theories of Relevance (Walter & Gordon Models) and Irrelevance (MM Approach). Concept of Working Capital: Operating cycle, Factors affecting working capital requirements. Current assets financing, Need for adequate working capital, Liquidity vs Profitability.

Practical Assignments:

1. Conduct relevant case discussions for practical understanding.
2. Perform EBIT–EPS analysis using annual reports.
3. Examine capital structure and debt–equity mix.
4. Study dividend policy and profit distribution of select companies.
5. Analyse WCM through presentations and assignments.

Suggested Readings:

1. Rustagi, R. P. (2018). *Fundamentals of financial management* (13th ed.). Taxmann Publications.
2. Pandey, I. M. (2022). *Essentials of financial management* (5th ed.). Pearson India.
3. Khan, M. Y., & Jain, P. K. (2018). *Financial management* (8th ed.). Tata McGraw-Hill.
4. Chandra, P. (2022). *Financial management: Theory and practice* (11th ed.). Tata McGraw-Hill.



303- DSC 1.9

Business Environment

Credits: 5 (4 Lectures, 1 Tutorial)

Course Objective: This course aims to develop an understanding of the business environment and its economic, legal, socio-cultural, and global dimensions. It enables students to analyze policies, regulations, and external forces affecting business decisions. The course promotes awareness of ethics, social responsibility, consumer protection, and globalization, preparing learners to adapt to dynamic changes influencing organizations and markets.

Course Outcomes: By the end of this course, student will be able to:

CO1: Understand the concepts of Business Environment and Economic systems.

CO2: Analyze Economic policies and the role of NITI Aayog.

CO3: Understand business laws and functions of regulatory authorities.

CO4: Evaluate socio-cultural factors, ethics, and consumer protection.

CO5: Understand the global business environment, MNCs, FDI, and the role of WTO.

CO–PO–PSO Mapping Matrix

Course Outcomes	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	2	1	2	1	2	3		2	2	1			1	2	1
CO2		2	2		1	3	3		3	2	2			2	
CO3	3		1	1	3		2		3			2	1		2
CO4	1	1	1	1	3	2	2	1	3		3	3	2	2	1
CO5	2	2	2	1	2	3	2		3	2			2	2	2
Mapping Scale: 3 – High/Substantial 2 – Medium/Moderate 1 – Low/Slight Blank – No significant mapping															

Unit I: Introduction

Concept, Components and significance, Internal and external Business environment, Significance of Business Environment. Capitalism, Socialism and Mixed Economy-Features. SWOT analysis and ETOP.

Unit II: Economic Environment

New Industrial Policy: Key provisions; Make-in-India and Production Linked Incentive (PLI) Scheme, Foreign Trade Policy; Fiscal Policy; Monetary Policy; Objective and Instruments; Viksit Bharat, Startup India, NITI Aayog.

Unit III: Legal Environment

Telecom Regulatory Authority of India (TRAI); Insurance Regulatory and Development Authority (IRDA); Salient features of Competition Act, 2002; Salient features of IPR Acts- Patents, Trademarks, Copyrights.



Unit IV: Socio-Cultural Environment

Nature of Indian Society and Ethos, Consumer Protection Act, 2019: Key Provisions, Social Responsibility of Business, Carroll's CSR Pyramid, Consumerism and Business Ethics.

Unit V: International Environment

Multinational Corporation: Characteristics, Types of Foreign Collaboration, Joint Ventures; FDI in India, WTO, UNCTAD.

Practical Assignments:

1. Prepare a chart showing Internal and External Components (Economic, Legal, social, Technological, Political).
2. Conduct a survey on consumer awareness regarding the Consumer Protection Act, 2019.
3. Analyse the Corporate Social Responsibility initiatives of a select companies.
4. Examine the impact of foreign direct investment on any industry in India.
5. Discuss the Impact of political system on business environment.

Suggested Readings:

1. Cherunilam, F. (2024). Business environment: Text and cases. Himalaya Publishing.
2. Daniels, J D, Radebaugh, L H., Sullivan, D P, & Click, R W (2022) International Business: Environments and operations (17th ed.). Pearson Education.
3. Aswathappa, K. (2023). Essentials of business environment, Himalaya Publishing.
4. Saleem, S. (2022). Business environment (4th ed.). Pearson Education India.
5. Gupta, C. B. (2022). Business environment. Sultan Chand & Sons.

Note: Students are encouraged to regularly consult the Economic Survey of India, RBI Annual Report, and DPIIT reports for current data. The journals Economic and Political Weekly and Vikalpa: The Journal for Decision Makers are recommended for research-oriented reading.



Minor Courses

304-MRC/E 2.3

International Trade & Tariff

Credit: 5 (4 Lectures, 1 Tutorial)

Course Objective: The course aims to analyse comparative advantage, scale and competitiveness drive, global trade and a critical study on India's trade policy, balances, protection and integration to manage trade deficits.

Course Outcomes: After completion, students will be able to:

CO1: State and compare major Classical and Modern international trade theories.

CO2: Understand the importance of International Economic Institutions and their functioning.

CO3: Identify and explain non-tariff measures and anti-dumping procedures.

CO4: Understand the foreign exchange market and its dynamics.

CO5: Analyze the role of devaluation, foreign trade policy, foreign capital, and foreign investment.

CO–PO–PSO Mapping Matrix

Course Outcomes	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	2	1		2	1	3	3		3	2			1	2	
CO2		1	1	1	2		2		3		3	1	2	2	2
CO3	2	2			3	3		3	3			2		1	
CO4	3	3		2	1	3	3		3		2		1	2	3
CO5	3	3	2	2	2	3	3		3	2				2	3
Mapping Scale: 3 – High/Substantial 2 – Medium/Moderate 1 – Low/Slight Blank – No significant mapping															

Unit I: Introduction & Theories of International Trade

International Trade: Concepts and Overview; Theories of International Trade: Absolute and Comparative Advantage Theory, Opportunity Cost Theory and Heckscher–Ohlin Theory.

Unit II: International Economic Institutions & Regional Economic Integration

Important Features and Functions of GATT, WTO, IMF, World Bank and UNCTAD; Regional Economic Integration: European Union (EU), ASEAN, SAARC and NAFTA.

Unit III: Commercial Policy: Tariffs & Non-Tariff Measures

Subsidy and Countervailing Duties (CVD) and their Categories; Dumping: Features and Objectives; SCM agreement and its constraints; Custom Duty: Features, Types, Objectives Role in International Trade; Barriers: Tariff Vs Non-Tariff Barriers.



Unit IV: Foreign Exchange & Exchange Rate Determination

Foreign Exchange Market: Spot and Forward Markets; Exchange Rate Systems: Fixed, Floating, Managed Float; Determination of Exchange Rates: Purchasing Power Parity (PPP), Interest Rate Parity, Convertibility, Foreign Exchange Controls.

Unit V: Foreign Trade Policy and International Investment

Devaluation: Techniques, Objectives, and its Effect on International Trade; Foreign Trade Policy: Meaning, Types; Foreign Capital: Types and its Importance; Foreign Investment: Objectives, Types, Advantages and Disadvantages.

Practical Assignments:

- Study the recent anti-dumping action taken by the Government of India on imports.
- Students participate in a classroom debate comparing the effectiveness of tariff and non-tariff barriers in protecting domestic industries.
- Students perform a short role-play in groups to explain and compare international trade theories using real-world country examples.

Suggested Readings:

1. Krugman, P. R., & Obstfeld, M. (2022). *International Economics: Theory and Policy* (12th ed.). Pearson.
2. Salvatore, D. (2020). *International Economics* (13th ed.). Wiley.
3. Bhagwati, J. N. & Srinivasan, T. N., *Handbook of International Trade* (selected chapters) for policy perspectives.
4. Das, K. (2020). *International Economics*. Oxford University Press.
5. World Trade Organization. (2015). *Understanding the WTO* (5th ed.). WTO Publications.



304-MRC /L 2.3

Banking Law and Practices

Credits: 5 (4 Lectures, 1 Tutorial)

Course Objective: The course aims to develop a comprehensive understanding of the Indian banking system, its regulatory framework and digital nomads of modern banking with various Government schemes.

Course Outcomes: After completion of the course, students will be able to:

CO1: Explain the evolution, structure and role of the Indian Banking System.

CO2: Analyse the legal and regulatory framework governing banks in India, including the role of RBI as a supervisor.

CO3: Evaluate the digital nomads in e-banking and their impact on efficiency.

CO4: Examine the regulatory structure of bank accounts and the lending procedures.

CO5: Critically evaluate the major Central Government financial support system.

CO–PO–PSO Mapping Matrix

Course Outcomes	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	1	1		1	3	1		2	2			1	1	1
CO2		1		3	3		2	2	3			2	1		2
CO3	2		2							2	3		2	2	
CO4		2		2	2	3	2		2			1	1		3
CO5	2	2		3	2		2	2	2	3		2		2	3
Mapping Scale: 3 – High/Substantial 2 – Medium/Moderate 1 – Low/Slight Blank – No significant mapping															

Unit I: Overview of the Indian Banking System

Indian Banking System-Evolution; Structure of Banks in India; Reserve Banks of India (RBI); Scheduled Commercial Banks (SCBs); Co-operative Banks; Development Banks (DFIs); NBFCs in India.

Unit II: Banking Regulatory System of India

Overview of RBI Act, 1934; Banking Regulation Act, 1949; The Banking Regulation (Amendment) Act, 2020; New Bank Licensing Policy, 2013; M. Narasimham Committee (1991 & 1998); NPA: Provisions for NPA.

Unit III: E-Banking and Services

E-Banking: Concepts and features; E-Banking Vs Traditional Banking; Digital Payment Systems; Digital Payment and Transfers; Green Banking; Common Cyber Crimes in Banks; Cyber Security: Importance and challenges; Role of Blockchain-Enabled Financial System (BEFS).



Unit IV: Bank Accounts and Lending

Types of Bank Accounts, KYC norms; Bank Lending: Sources of lending, Forms of lending, Principles of lending, Loan appraisal and Evaluation process, Securities for lending, Factors influencing bank lending; Banker and Customer relationship.

Unit V: Various Government Schemes

Pradhan Mantri Mudra Yojana (PMMY), Startup India Seed Fund Scheme (SISFS), Stand-Up India Scheme, PM Vishwakarma Scheme, MSME Champion Schemes, PM Swanidhi Yojana, Prime Minister's Employment Generation Programme (PMEGP), National Livestock Mission (NLM).

Practical Assignment: Case Study discussion on "Evaluation of the loan appraisal process used by banks and suggest measures to make credit access easier for entrepreneurs in India".

Suggested Readings:

1. Kumar, S. (2018). *Essentials of Banking Law and Practice*. Delhi, India: JSR Publishers.
2. Suneja, H.R. (2019). *Practice and Law of Banking*. Delhi, India: Himalaya Publishing.
3. Varshney, P. N. (2022). *Banking Law & Practice*. Delhi, India: Sultan Chand & Sons.
4. Kumar, A. (2025). *The banking Law & Practices in India*. Ghaziabad, India: Bharat Global Publications.
5. Tannan M. L., & Kothari V. (2025). *Banking Law and Practice in India*. New Delhi, India; "Lexis Nexis".



304-MRC/M 2.3

e-Commerce

Credits: 5 (4 Lectures, 1 Tutorial)

Course Objective: The course aims to provide an understanding of the concepts and business models of e-Commerce in the digital economy. It introduces students to digital marketing, technological infrastructure, electronic payment systems and the legal framework of online transactions. It also develops knowledge of e-Commerce operations to understand basic online business models.

Course Outcomes: After successful completion of this course, the students will be able to:

CO1: Explain the concepts, evolution and business models of e-Commerce in the digital economy.

CO2: Analyze e-Commerce revenue models and digital marketing strategies for customer acquisition and retention.

CO3: Describe the technological infrastructure of e-Commerce including websites, domains, hosting and mobile commerce.

CO4: Evaluate electronic payment systems, cyber security issues and legal provisions under the IT Act, 2000.

CO5: Apply e-Commerce operational concepts to design a basic online business model.

CO–PO–PSO Mapping Matrix

Course Outcomes	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	1	3	3			2	1	3	4	3	3	3	2	2	2
CO2	2	3	3			2	3			3	3			2	3
CO3	3	3	2							2	3		2		3
CO4	2	3			3	2	3	3	3		3	3			2
CO5	1	3	3	1		2	2		3	3	3	3		2	3
Mapping Scale: 3 – High/Substantial 2 – Medium/Moderate 1 – Low/Slight Blank – No significant mapping															

Unit I: Basics of e-Commerce and Digital Business

Meaning and features of e-Commerce, evolution from traditional to digital commerce, types of e-Commerce models such as B2B, B2C and C2C, advantages and limitations of online business, difference between e-Commerce and e-Business, role of internet in business growth, Overview of digital economy in India.

Unit II: e-Commerce Business Models and Digital Marketing

Revenue models such as advertising, subscription and commission model, marketplace and aggregator concepts, basics of digital marketing, search engine marketing overview, social media marketing basics, online consumer behaviour, customer relationship management in e-Commerce.



Unit III: Technology and Website Fundamentals

Internet and WWW basics, domain and hosting concept, structure of e-Commerce website, introduction to HTML basics, overview of mobile commerce, introduction to common e-Commerce platforms, basic understanding of cloud services in online business.

Unit IV: Online Payments, Security and Legal Issues

Electronic payment systems including cards, net banking and UPI, working of payment gateways, cyber security threats in e-Commerce, basics of encryption and digital signature, consumer protection in online transactions, Overview of IT Act 2000 related to E-Commerce.

Unit V: e-Commerce Operations and Emerging Trends

Order processing and inventory basics, logistics and delivery system in online business, return and refund management, introduction to fintech in e-Commerce, overview of artificial intelligence and chatbots, future trends in digital commerce.

Practical Assignments:

1– Website & Business Model Analysis Project

Students will select any E-Commerce platform and prepare a report covering business model, revenue source, marketing strategy, payment options and logistics process, followed by presentation and viva.

2– Basic HTML & Digital Marketing Activity

Students will create a simple HTML webpage (home page format) for a small online business and prepare a basic digital marketing plan including social media strategy and customer engagement ideas.

Suggested Readings:

1. Murthy, C. S. V., *e-Commerce: Concepts, Models, Strategies*, Himalaya Publishing House.
2. Joseph, P. T., *E-Commerce: An Indian Perspective*, PHI Learning.
3. Bajaj, Kamlesh K. and Nag, Debjani, *E-Commerce: The Cutting Edge of Business*, Tata McGraw Hill.
4. Laudon, Kenneth C. and Traver, Carol Guercio, *E-Commerce: Business, Technology, Society*, Pearson Education.
5. Turban, Efraim, McLean, Ephraim and Wetherbe, James, *Information Technology for Management*, Wiley.



Ability Enhancement Course (AEC)

305-AEC 3.3

Corporate Etiquette and Personality Development

Credits: 2

Course Objective: To develop in students the personal, interpersonal, and professional competencies required for effective functioning in contemporary corporate environments, with emphasis on personality development, emotional intelligence, business etiquette, communication skills, and career readiness.

Course Outcomes: After completing this course, the students will be able to:

CO1: Explain personality determinants, apply the Big Five framework, and demonstrate a growth mindset and positive self-concept.

CO2: Exhibit professional presence through appropriate grooming, body language, voice modulation, and assertive communication.

CO3: Apply emotional intelligence and stress management strategies to handle workplace challenges with composure and empathy.

CO4: Demonstrate corporate and cross-cultural etiquette - including dining, digital, and meeting protocols - in professional settings.

CO–PO–PSO Mapping Matrix

Course Outcomes	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	1		3		1			2		2		1	3	1	2
CO2	3	1			1			3			1		2		3
CO3	3	2	3		2			3				2	3	1	2
CO4	2		3		2			3	1	3		2	2	1	3
Mapping Scale: 3 – High/Substantial 2 – Medium/Moderate 1 – Low/Slight Blank – No significant mapping															

Unit I: Personality and Self-Development

Meaning of personality and its determinants. Big Five personality traits (OCEAN) and their importance in the workplace. Self-concept and self-esteem; developing a positive self-image. Meaning and types of attitudes; factors affecting attitude; building a positive attitude. Motivation - intrinsic and extrinsic; self-motivation and causes of de-motivation. Growth and fixed mindset (Dweck).

Unit II: Professional Presence and Communication

Professional appearance and dress code. Basics of body language - posture, gestures, eye contact. Voice clarity and speaking skills. Types of communication - Assertive, Aggressive, and Passive. Active listening skills. Confidence building and handling difficult situations. First impressions and their importance.



Unit III: Emotional Intelligence and Workplace Skills

Meaning of emotional intelligence and its components. Managing emotions and stress. Conflict management styles. Decision-making and problem-solving skills. Time management and avoiding procrastination. Work ethics, integrity, and responsibility.

Unit IV: Corporate and Cross-Cultural Etiquette

Greetings, introductions, and conversation skills. Workplace behaviour and etiquette. Basic dining etiquette. Cross-cultural awareness. Digital etiquette - email writing, online meetings, and professional profiles. Telephone and video call etiquette.

Practical Assignment: Students shall participate in role plays, mock interviews, peer feedback activities and reflective journaling exercises to enhance communication, interpersonal and professional skills.

Suggested Readings:

1. Goleman, D. (2006). Emotional intelligence: Why it can matter more than IQ (10th anniversary ed.). Bantam Books.
2. Robbins, S. P., & Judge, T. A. (2023). Organizational behavior (19th ed.). Pearson Education.
3. Carnegie, D. (2010). How to win friends and influence people (Updated ed.). Simon & Schuster.
4. Sabath, A. M. (2010). Business etiquette: 101 ways to conduct business with charm and savvy (3rd ed.). Career Press.
5. Dweck, C. S. (2017). Mindset: Changing the way you think to fulfil your potential (Updated ed.). Robinson.
6. Covey, S. R. (2020). The 7 habits of highly effective people (30th anniversary ed.). Simon & Schuster.
7. Tracy, B. (2017). Eat that frog: 21 great ways to stop procrastinating and get more done (3rd ed.). Berrett-Koehler.



B. Com. – IInd Year

(Semester – IV)

Discipline Specific Core (DSC)

401-DSC 1.10

Cost Accounting

Credits: 05 (4 Lectures, 1 Tutorial)

Course Objective: The aim of the course is to familiarize students with the principles and methods of cost accounting, cost control and the preparation of cost statements for effective Managerial decisions in costing.

Course Outcomes: After completion of the course, students will be able to:

CO1: Explain cost concepts, differentiate cost & financial accounting and apply cost accounting principles.

CO2: Apply cost accounting techniques for effective management of material, labour and overheads in an organization.

CO3: Prepare cost sheets and contract accounts and determine tender prices using unit and contract costing methods.

CO4: Prepare process accounts, handle joint products & by-products and reconcile cost & financial accounts.

CO5: Apply operating costing, standard costing and variance analysis techniques for cost control and management decision-making.

CO–PO–PSO Mapping Matrix

Course Outcomes	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	2	2		1	1	3	2	1	1				1		2
CO2	3	3	2	1		3	3			1	1			1	
CO3		3	1	1	1	3	3	1		1	1				3
CO4	3	3		2		3	3				1			1	3
CO5	3	3	2	2	1	3	3		1	2	2			2	
Mapping Scale: 3 – High/Substantial 2 – Medium/Moderate 1 – Low/Slight Blank – No significant mapping															

Unit I: Introduction

Cost- Meaning and Classification; Cost Accounting: Concept, Objectives, Importance and Limitations; Cost Accounting vs Financial Accounting; Methods of Costing; Cost Accounting Standards (CASs): An Overview.



Unit II: Cost Elements

Material: Procurement and Inventory Management; Methods of Valuation of Material Issues; Labour: Time Keeping and Time Booking; Labour Turnover; Overheads: Classification, Allocation, Apportionment and Absorption; Over and Under-absorption of Overheads.

Unit III: Unit Costing and Contract Costing

Single Unit or Output Costing: Concept and Need; Preparation of Cost Sheet; Tender/Quotation Price; Contract Costing: Concept and Preparation of Contract Account.

Unit IV: Process Costing and Reconciliation Statement

Process Costing: Preparation of Process Account; Normal and Abnormal Loss; Abnormal Gain; Transfer to Warehouse; Joint Products and By-products; Preparation of Reconciliation Statement of Cost and Financial Accounts.

Unit V: Operating Costing and Variance Analysis

Operating Costing: Concepts, Importance and Transport Costing; Standard Costing: Concepts, Significance and Material Variance.

Practical Assignments:

1. Prepare a cost sheet for a manufacturing company, including calculation of prime cost, factory cost, cost of production and total cost.
2. Collect financial and cost accounting data from a company. Prepare a reconciliation statement to reconcile the profit shown by the cost accounts with the profit shown by the financial accounts.

Suggested Readings:

1. Agarwal, M. L., & Gupta, K. L. Cost Accounting. Sahitya Bhawan Publications.
2. Garg, A. K. Cost Accounting: An Analytical Study. Swati Prakashan.
3. Horngren, C. T., Datar, S. M., & Foster, G. Cost Accounting: A Managerial Emphasis. Pearson.
4. Jain, S. P., & Narang, K. L. Cost Accounting: Principles and Practice. Kalyani Publishers.
5. Shukla, M. C., Grewal, T. S., & Gupta, M. P. Cost Accounting: Text and Problems. S. Chand & Company.
6. Singh, R. K., Gupta, H., & Shukla, S. S. Cost Accounting. Shikha Publishers.



402-DSC 1.11

Auditing

Credits: 5 (4 Lectures, 1 Tutorial)

Course Objective: The course aims to provide knowledge of auditing concepts, principles, procedures, and techniques in accordance with current legal requirements.

Course Outcomes: After completion of the course, students will be able to:

CO1: Discuss basic concepts of auditing and acquaint with latest developments in the area of auditing.

CO2: Describe the need of auditing and the role of auditors.

CO3: Understand the principles, procedures and techniques of auditing.

CO4: Understand the role of auditors and auditing process

CO5: Analyze and interpret the contents of audit reports.

CO-PO-PSO Mapping Matrix

Course Outcomes	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3		1	1	2	3	1		2		1	1	2	1	1
CO2	2				3	3		2	2			3	1		2
CO3	3	2	2	2	2		3			2	1		1		
CO4	2	1			3	3	2		2			3	1		3
CO5	1	3		2	2	3	3	2	2			2		1	3
Mapping Scale: 3 – High/Substantial 2 – Medium/Moderate 1 – Low/Slight Blank – No significant mapping															

Unit I: Introduction

Meaning and Objectives of Auditing; Nature and Scope of Auditing; Basic Principles and Techniques of Auditing; Classification of Audit; Audit Process, Audit Programme, Audit Evidence, Audit vs Investigation, Financial Technologies (FinTech) and their impact on audits, Concept of Standards on Auditing.

Unit II: Internal Control

Meaning, Objectives, Components and Implications of Internal Control; Internal Control Vs. Internal Check Vs. Internal Audit, Reliance on Internal Controls, Audit Risk: Concept and Assessment Procedures.

Unit III: Vouching and Verification

Vouching – Meaning and Objectives; Procedure of Vouching; Vouching of Cash and Bank Transactions, Purchase and Sales Transactions; Verification of Assets and Liabilities; Inventory Valuation.



Unit IV: Company Auditors

Qualifications and Disqualifications; Appointment and Rotation, Removal, Remuneration, Rights, Duties and Liabilities of Company Auditors.

Unit V: Audit Report and Special Audit

Contents and types of Audit Report, National Financial Reporting Authority; Special Audits of Banking and Insurance Companies; Cost and Management Audit; Tax Audit; Forensic Audit.

Practical Assignments:

The students are required to:

- Critically analyse auditing-based case studies with the help of focused group discussions.
- Examine the audit reports published by Indian companies.
- Identify and verify any five-documentary evidence in connection with sales, purchases of goods/machineries, payment of expenses and liabilities.

Suggested Readings:

1. Basu, Sanjib Kumar (2026). Auditing and Assurance. 4th Edition, New Delhi: Pearson Education
2. Garg, P. (2022). Auditing & Assurance. Delhi, India: Taxmann Publication.
3. Rittenberg, Larry J., Karla M. Johnstone, and Audrey A. Gramling (2023): Auditing: A Risk-Based Approach; Cengage Learning.
4. Kumar, R. & Sharma, V. (2019). Auditing Principles and Practice. Delhi, India: PHI Learning.
5. Roy (2019). Auditing & Assurance. Delhi, India: Oxford University Press.
6. Singh A. K., & Gupta, L. (2021). Auditing Theory and Practice. Noida, India: Galgotia Publishing.
7. Kamal, G. (2008). Contemporary Auditing. Delhi, India: Tata Mcgraw Hill Publishing Company.
8. Tandon, B. N., Sudharsnam, S., & Sundharabahu, S. A. (2015). Hand book on Practical Auditing. Delhi, India: S. Chand Publishing.
9. G. D. Velma, Pradeep Kumar, Baldev Sachdeva & Singh: Auditing - Theory and Practice; Kalyani Publishers
10. Jha, A., Bhatia, A., & Gupta, R. (2024). Elements of Auditing. Taxmann



403-DSC 1.12

Company Law

Credits: 5 (4 Lectures, 1 Tutorial)

Course Objective: The course aims to provide students with a fundamental understanding of the legal framework governing companies under the Companies Act. It intends to familiarize learners with the formation, management and regulatory requirements of companies. The course also seeks to develop knowledge about corporate documents, share capital, meetings and the roles and responsibilities of directors and key managerial personnel.

Course Outcomes: After successful completion of the course, students will be able to:

CO1: Explain the concept, characteristics and formation process of companies under company law.

CO2: Describe the legal provisions relating to MOA, AOA, prospectus and related doctrines.

CO3: Analyze the legal framework governing share capital, issue and transfer of shares.

CO4: Evaluate the procedures and legal requirements of shareholders' and board meetings.

CO5: Examine the roles, powers and regulatory provisions relating to directors and key managerial personnel.

CO-PO Mapping Matrix

Course Outcomes	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3		2		3	3	1	1	3	2	1	1	1		2
CO2	3			1	3	3	2		3			2	1		2
CO3	3	1			2	3	3		3	1	1	1		1	3
CO4	3	1			2	3	2	1	3		2	1	1		3
CO5	3	1	1		3	3	2		3	1		3	1	1	3
Mapping Scale: 3 – High/Substantial 2 – Medium/Moderate 1 – Low/Slight Blank – No significant mapping															

Unit I: Introduction

Meaning, nature and Characteristics of Company; Types of Companies, Illegal Association, Association not for profit, Formation of Company, Difference between Company, LLP and Partnership, Concept of Lifting of Corporate Veil.

Unit II: Documents

Memorandum of Association, Article of Association; Doctrines of Ultra Vires, Constructive Notice and Indoor Management, Prospectus-meaning and Contents, Types of prospectus, Shelf prospectus and red herring prospectus, Misstatement in prospectus and liabilities.



Unit III: Shares and Share Capital

Meaning and Types of Capital, Issue and allotment of Shares, modes of acquiring membership, Book Building Issue, Buyback of Share, Sweat Equity Shares, ESOP, Bonus Issue, Right Issue, Transfer and Transmission of Shares.

Unit IV: Meeting

Meeting of Shareholders and Board; Types of Meeting, Virtual Meeting, Convening and Conduct of Meeting, Postal Ballot, e-Voting, Types of Resolution, Notice, Quorum, Poll, Proxy, Agenda, Minutes.

Unit V: Management

Meaning and types of Directors, Women Directors, Director Identification Number (DIN), Disqualification, Appointment, Removal of Directors, Power and Duties of Directors, Independent Directors, Directors KYC, Key Managerial Personnel (KMP) and Managerial Remuneration.

Suggested Readings:

1. Singh, A. (2022). *Company law* (17th ed.). Lucknow: Eastern Book Company.
2. Kapoor, N. D. (2020). *Elements of company law* (30th ed.). New Delhi: Sultan Chand & Sons.
3. Garg, K. C., Sareen, V. K., Sharma, M., & Chawla, R. (2021). *Company law* (19th ed.). New Delhi: Kalyani Publishers.
4. Bhandari, M. C. (2019). *Guide to company law procedures*. New Delhi: Bharat Law House.
5. Kuchhal, M. C., & Kuchhal, V. (2018). *Modern Indian company law*. New Delhi: Vikas Publishing House.



Minor Courses

404-MRC/E 2.4

Foreign Exchange: Practices and Problems

Credits: 5 (4 Lectures, 1 Tutorial)

Course Objective: The course aims to introduce the concept of foreign exchange to the students and equip them with a detailed knowledge of the whole mechanism of foreign exchange, its regulation in India, the recent trends and the various challenges and risks attached to foreign exchange.

Course Outcomes: After completing the course, students will be able to:

CO1: Understand the fundamental concept of foreign exchange and its evolution.

CO2: Describe how the mechanism of foreign exchange works in various types of foreign exchange markets (Spot and Forward) and elaborate the exchange rate systems and how exchange rate is managed in India.

CO3: Comprehend how foreign exchange is controlled in India and what are the challenges with foreign exchange control in India.

CO4: Explain the structure and roles of the different institutions that regulate foreign exchange in India, namely FEMA, RBI, and EXIM Bank.

CO5: Identify the various types of risks attached to foreign exchange.

CO–PO–PSO Mapping Matrix

Course Outcomes	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	2			1	1	3	1		3	1			1	1	1
CO2	3	3		1		3	3		3		2			1	3
CO3	3	1	1		3	3	2	1	2	1		2	1		
CO4	3				3	3	1		3			2	1		2
CO5	3	3	1	1	1	3	3		3	2			1	2	3
Mapping Scale: 3 – High/Substantial 2 – Medium/Moderate 1 – Low/Slight Blank – No significant mapping															

Unit I: Introduction to Foreign Exchange

Concept; Importance; Factors affecting Foreign Exchange Rate, Gold Standard vs Bretton Woods, Modern Forex System: Meaning and Components.

Unit II: Foreign Exchange Mechanism

Devaluation and Depreciation of currency, Exchange rate systems: Fixed and Floating, Managed Float System, Pegging. Foreign exchange (Forex) market: Spot Market; Forward market; Swap market.



Unit III: Foreign Exchange Control

Concept of Foreign Exchange Control, It's Importance, Techniques: Direct and Indirect, DE dollarization, Mechanisms Used for Exchange Control in India, Challenges with Exchange Control.

Unit IV: Forex Regulation

FEMA: Objectives; Provisions; Current and Capital Account Transactions; FERA vs FEMA, Recent Amendments in Foreign Exchange Management Regulations. Role of RBI in Foreign Exchange, EXIM Bank: Objectives and Functions.

Unit V: Foreign Exchange Risks

Types of Foreign Exchange Risk: Transaction Exposure; Translation Exposure; Economic Exposure, How Forex Risks are managed; Hedging against Foreign Exchange Exposure, Country Risk Analysis.

Practical Assignments:

1. Each student prepares a report on internationalisation of Indian Rupees.
2. The students prepare a presentation in groups on any topic of their choice from the syllabus.
3. The students prepare a chart visually representing the current trends and news related to Foreign Exchange.
4. The teacher conducts a role play activity where students play the role of different countries and negotiate exchange rates related to trade of different commodities.
5. The students prepare an assignment on the history of internationalisation of Dollar.

Suggested Readings:

1. Indian Institute of Banking & Finance. (2025). Foreign exchange: Facilities for individuals (3rd ed.). Macmillan Education.
2. Gala, A., & Gala, J. (2011). Foreign exchange and forex trading (1st ed.). Buzzingstock Publishing House.
3. Jeevanandam, C. (2024). Foreign exchange: Practice, concepts and control (17th ed.). Sultan Chand & Sons.
4. Das, H. G. Money, banking and foreign exchange. Sharda Pustak Bhawan.
5. Shyam, K., Shukla, S. S., & Vishwakarma, A. Money, banking & foreign exchange. Shikha Publishers.



404-MRC/L 2.4

Investment and Securities Laws

Credits: 5 (4 Lectures, 1 Tutorial)

Course Objective: The course aims to develop a comprehensive understanding of legal framework governing investment and securities markets in India. The course enables students to analyze the role of SEBI in regulating securities markets.

Course Outcomes: After completion of the course, students will be able to:

CO1: Explain the legal concept and classification of securities under the Securities Contracts (Regulation) Act, 1956.

CO2: Describe the regulatory framework of the securities market and the functions of SEBI under the SEBI Act, 1992.

CO3: Interpret the legal provisions governing the issue and disclosure of securities under the Companies Act, 2013 and relevant SEBI regulations.

CO4: Examine the legal regulation of stock exchanges, listing, and dematerialized securities under the Depositories Act, 1996.

CO5: Analyse investor protection measures and legal provisions relating to insider trading and fraudulent practices regulated by Securities and Exchange Board of India.

CO–PO–PSO Mapping Matrix

Course Outcomes	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3		1	1	3	3	1		3	2	1	1	1		1
CO2	3	1			3	3	2		3			2	1		
CO3	2	2		1		1	2				1	2		1	2
CO4	3	2	1		2	3	2		3		2				3
CO5	3	1		1	3	3	3		3			3		1	3
Mapping Scale: 3 – High/Substantial 2 – Medium/Moderate 1 – Low/Slight Blank – No significant mapping															

Unit I: Legal Foundations of Investment and Securities

Classification of securities under the Securities Contracts (Regulation) Act, 1956; Concept of Investment; legal rights and obligations of investors in securities markets; Principles of disclosure, transparency and due diligence in investment decisions.

Unit II: Legal Framework Governing Securities Market in India

SEBI: Establishment, Composition, Powers and functions of SEBI under the SEBI Act, 1992; Legal Regulation of Stock Exchanges under the Securities Contracts (Regulation) Act, 1956.



Unit III: Laws Relating to Issue of Securities (Primary Market Regulation)

Pricing of Securities; Concept of Fixed Price Method and Book Building Method; Disclosure requirements under SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018.

Unit IV: Legal Regulation of Securities Trading (Secondary Market Regulation)

Listing of securities and Role of CLA; Role of Depositories, Custodians, Clearing corporations, Brokers & Authorized Persons in Secondary Markets; Functioning of BSE, NSE & MCX.

Unit V: Investor Protection and Grievance Redressal Mechanism

Provisions of SEBI (Prohibition of Insider Trading) Regulations, 2015 and SEBI (Prohibition of Fraudulent and Unfair Trade Practices) Regulations, 2003; Concept of Investor Protection, SCORES and Securities Appellate Tribunal.

Practical Assignments:

1. Classify financial instruments legally under the Securities Contracts (Regulation) Act, 1956 and briefly explain the investor rights and risks associated with each instrument.
2. Prepare a visual flowchart showing functioning of various market participants under the supervision of the SEBI according to the SEBI Act, 1992.
3. Simulate the process of launching a small company IPO. Prepare a short mock prospectus as per the Companies Act, 2013 and the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018.
4. Observe real-time trading data of a selected company listed on the NSE or the BSE. Prepare a short analytical note explaining price changes, trading volume, and how dematerialised securities are traded under the Depositories Act, 1996.
5. Analyse a reported case of insider trading or market manipulation and explain the violation of rules under the SEBI (Prohibition of Insider Trading) Regulations, 2015 or the SEBI (Prohibition of Fraudulent and Unfair Trade Practices) Regulations, 2003, and propose how an investor could file a complaint through SEBI grievance mechanisms.

Suggested Readings:

1. Pingle, G. (2021). Handbook on Securities Laws. Bloomsbury Professional India.
2. Parekh, S. (2025). Fraud, manipulation and insider trading in the Indian securities markets. LexisNexis.
3. Myneni, S. R. (2024). Law of Investment and Securities. Asia Law House.
4. Kumar, R., & Mayall, G. (2019). Securities Laws and Capital Market. Commercial Law Publishers.



404-MRC/M 2.4

Corporate Governance and Ethics

Credits: 5 (4 Lectures, 1 Tutorial)

Course Objective: The course aims to develop critical thinking ability and provide knowledge of corporate governance, its procedures, techniques in accordance with current legal requirements and professional standards, and develop the idea of analyzing ethical issues in business and decision making.

Course Outcomes: After completion of the course, students will be able to:

CO1: Describe the concept, significance and models of corporate governance in a business setup.

CO2: Analyse the role of the Board of Directors and role of Institutional Investors.

CO3: Discuss corporate governance regulatory framework in India and SEBI Guidelines.

CO4: Understand the importance of ethics in day-to-day working of organizations.

CO5: Discover the ethical issues and their management in various functional areas of business.

CO-PO-PSO Mapping Matrix

Course Outcomes	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	2		1	1	3	3	2		3		1	3	1	1	1
CO2	3	1			3	3	2	1		1		3	1		2
CO3	3	1	1	2	3		2		3				1		2
CO4	1				3	1	2	2	2			3	2	1	1
CO5	1		1		3	2	3	2	3	1		3	2	2	2
Mapping Scale: 3 – High/Substantial 2 – Medium/Moderate 1 – Low/Slight Blank – No significant mapping															

Unit I: Conceptual Framework of Corporate Governance

Corporate Governance: Meaning, Significance and Principles; Management and Corporate Governance; Theories of Corporate Governance- Agency Theory, Stewardship Theory, Resource Dependency Theory, Managerial Hegemony Theory; Models of Corporate Governance; Art of Governance as per Kautilya's Arthashastra.

Unit II: Recent Issues and Challenges of Corporate Governance

Board Structure and Directors; Role of Board; Board Committees and Their Functions; Insider Trading; Whistle Blowing; Shareholders Activism; Role of Institutional Investors; Class Action Suits; CSR and Corporate Governance.



Unit III: Corporate Governance Regulatory Framework in India

Regulatory Framework in India- Sir Adrian Cadbury Committee (1992), KM Birla Committee (1999), Narayana Murthy Committee (2005), Relevant provisions of Companies Act, 2013; SEBI- Listing Obligations and Disclosure Requirements Regulations (LODR), 2015 and Uday Kotak Committee (2017).

Unit IV: Business Ethics

Introduction and Meaning of Ethics and Morale; Types of Ethical Issues in Business, Ethical Dilemmas in Business; Normative Theories – Egoism, Utilitarianism, Ethics of Duty, Ethics of Rights and Justice, Virtue Ethics and Ethics of Care; Gandhian Ethics and its relationship with Normative Theories.

Unit V: Ethical Issues in Functional Areas of Business

Ethical Issues in Accounting, Finance, Banking, Takeovers; Ethical Issues in HRM; Ethical Issues in Marketing; Ethical Issues in Production; Ethical Issues in Information Technology; Common Governance Problems in India.

Practical Assignments:

1. Conduct a case study analysis of a recent insider trading or whistle blowing incident in India, highlighting the board's response and ethical implications.
2. Analyze a real-life business ethical dilemma and evaluate it using at least two normative ethical theories
3. Select a Listed Company and analyse its corporate structure like Number of Directors, Independent Directors, Women Directors, etc. and prepare a PPT for the same (8-10 Slides).
4. Choose a company's CSR initiative, evaluate its impact and compliance with Regulatory Framework and prepare a report.

Suggested Readings:

1. Ghosh, B. N. (n.d.). *Business ethics and corporate governance* (1st ed.). McGraw Hill.
2. Das, S. C. (n.d.). *Corporate governance in India: An evaluation* (4th ed.). PHI Learning Pvt. Ltd.
3. Andrew Crane, A., & Dirk Matten, D. (2016). *Business ethics: Managing corporate citizenship and sustainability in the age of globalization* (4th ed.). Oxford University Press.
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5. Muraleedharan, K. P., & Satheesh, E. K. (n.d.). *Fernando's business ethics and corporate governance* (3rd ed.). Pearson Education.



Ability Enhancement Course (AEC)

405-AEC 3.4

हिंदी भाषा एवं पत्रकारिता कौशल

Credits: 2

पाठ्यक्रम उद्देश्य: यह पाठ्यक्रम विद्यार्थियों को हिंदी भाषा के इतिहास, विकास, प्रमुख बोलियों तथा मानक हिंदी के स्वरूप से परिचित कराने के साथ हिंदी व्याकरण और शुद्ध लेखन की समझ विकसित करने के उद्देश्य से बनाया गया है। इसके माध्यम से विद्यार्थियों में प्रयोजनमूलक हिंदी के व्यावहारिक प्रयोग की क्षमता विकसित की जाएगी, जिसमें कार्यालयी हिंदी, औपचारिक एवं व्यावसायिक पत्र लेखन, संक्षेपण, टिप्पणी तथा प्रतिवेदन लेखन सम्मिलित हैं। साथ ही विद्यार्थियों को पत्रकारिता की अवधारणा, इतिहास, विकास तथा लोकतंत्र में उसकी भूमिका से अवगत कराया जाएगा। यह पाठ्यक्रम विद्यार्थियों के व्यावहारिक लेखन कौशल, जैसे – समाचार, प्रेस विज्ञप्ति, फीचर, स्क्रिप्ट और ब्लॉग लेखन, का विकास करने के साथ उन्हें आधुनिक संचार माध्यमों में हिंदी का प्रभावी और पेशेवर उपयोग करने के लिए सक्षम बनाएगा।

पाठ्यक्रम परिणाम: पाठ्यक्रम पूर्ण होने के बाद विद्यार्थी निम्नलिखित को कर सकने में सक्षम होंगे:

CO1: हिंदी भाषा के इतिहास, विकास, प्रमुख बोलियों तथा मानक हिंदी के स्वरूप का ज्ञान प्राप्त कर उनका विश्लेषण कर सकेंगे तथा हिंदी व्याकरण और शुद्ध लेखन का सही प्रयोग कर सकेंगे।

CO2: प्रयोजनमूलक हिंदी के विभिन्न रूपों जैसे कार्यालयी हिंदी, औपचारिक एवं व्यावसायिक पत्र लेखन, संक्षेपण, टिप्पणी तथा प्रतिवेदन का प्रभावी निर्माण कर सकेंगे।

CO3: पत्रकारिता की अवधारणा, इतिहास और विकास का विश्लेषण कर सकेंगे तथा लोकतंत्र में उसकी भूमिका का मूल्यांकन कर सकेंगे।

CO4: समाचार रिपोर्ट, प्रेस विज्ञप्ति, लेख, फीचर, स्क्रिप्ट लेखन, ब्लॉग तथा डिजिटल कंटेंट का रचनात्मक निर्माण कर सकेंगे।

CO–PO–PSO Mapping Matrix

Course Outcomes	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	1		2	1	1		1	3		1		1	2	2	1
CO2		1			1	1		3			1		2	1	
CO3	1			2	2		1	2	2			2	1	2	1
CO4	1	1	2		1			3		2	2		1	2	3
Mapping Scale: 3 – High/Substantial 2 – Medium/Moderate 1 – Low/Slight Blank – No significant mapping															

इकाई 1: हिंदी भाषा का स्वरूप

हिंदी भाषा का इतिहास और विकास; हिंदी की बोलियाँ और मानक हिंदी; हिंदी व्याकरण के प्रमुख तत्व; वर्तनी और शुद्ध लेखन।

इकाई 2: प्रयोजनमूलक हिंदी

कार्यालयी हिंदी; पत्र लेखन: औपचारिक पत्र और व्यावसायिक पत्र; संक्षेपण; टिप्पणी और प्रतिवेदन।



इकाई 3: पत्रकारिता का परिचय

पत्रकारिता की परिभाषा और स्वरूप; भारत में हिंदी पत्रकारिता का इतिहास; पत्रकारिता का महत्व और लोकतंत्र में भूमिका।

इकाई 4: व्यावहारिक कौशल

समाचार रिपोर्ट लिखना; प्रेस विज्ञप्ति लिखना; लेख और फीचर लिखना; रेडियो/टीवी स्क्रिप्ट लेखन; ब्लॉग और डिजिटल कंटेंट लेखन।

व्यावहारिक कार्य

1. किसी प्रतिष्ठित हिंदी समाचार पत्र के संपादकीय की अलोचनात्मक समीक्षा कीजिये।
2. किसी समसामयिक विषय (जैसे डिजिटल शिक्षा, पर्यावरण संरक्षण, सोशल मीडिया का प्रभाव आदि) पर 200–250 शब्दों का ब्लॉग या डिजिटल लेख लिखिए।

सुझावित संदर्भ पुस्तकें:

1. शर्मा, रामचंद्र (2017). हिंदी व्याकरण और रचना. नई दिल्ली: राजकमल प्रकाशना।
2. शुक्ल, रामचंद्र (2018). हिंदी भाषा का इतिहास. नई दिल्ली: हिंदी साहित्य अकादमी।
3. पांडेय, कैलाश नाथ (2018). प्रयोजनमूलक हिंदी. इलाहाबाद: लोकभारती प्रकाशना।
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5. मिश्र, कृष्ण बिहारी (2021). हिंदी पत्रकारिता. नई दिल्ली: भारतीय ज्ञानपीठ।