KURUKSHETRA UNIVERSITY, KURUKSHETRA
Scheme of Examination for Undergraduate Programme (Interdisciplinary)
Bachelor of Commerce (Professional) - Scheme- D
as per NEP-2020 Curriculum Framework
(Multiple Entry-Exit, Internships and CBCS-LOCF) w.e.f. the session 2025-2026 (in phased manner)

Semester	Course Type	Course Code	Nomenclature of Course	Credits				Contact Hours L: Lecture T: Tutorial P: Practical				Internal Assessment Marks		End Term Examinations Marks		Total Marks
				Total	Theory (T)	Tutorial (T)	Practical (P)	L	T	P	Total	T	P	T	P	
FIRST YEAR SCHEME																
I	CC-1	BP25-COM-101	Financial Accounting	4	2	–	2	2	–	4	6	15	15	35	35	100
	CC-2	BP25-COM-102	Business Laws	4	2	–	2	2	–	4	6	15	15	35	35	100
	CC-3	BP25-COM-103	Business Finance	4	2	–	2	2	–	4	6	15	15	35	35	100
	CC-M1	BP25-COM-104	Business Economics	2	1	–	1	1	–	2	3	10	5	20	15	50
	MDC-1	To be taken from the other Department														
	AEC-1	Select one course from the pool of Ability Enhancement Courses (AEC)														
	SEC-1	Select one course from the pool of Skill Enhancement Courses (SEC)														
	VAC-1	Select one course from the pool of Value Added Courses (VAC)														

II	CC-4	BP25-COM-201	Fundamentals of Corporate Accounting	4	2	–	2	2	–	4	6	15	15	35	35	100
	CC-5	BP25-COM-202	Company Law	4	2	–	2	2	–	4	6	15	15	35	35	100
	CC-6	BP25-COM-203	Principles of Marketing	4	2	–	2	2	–	4	6	15	15	35	35	100
	CC-M2	BP25-COM-204	Money and Banking	2	1	–	1	1	–	2	3	10	5	20	15	50
	MDC-2	To be taken from the other Department														
	AEC-2	Select one course from the pool of Ability Enhancement Courses (AEC)														
	SEC-2	Select one course from the pool of Skill Enhancement Courses (SEC)														
	VAC-2	Select one course from the pool of Value Added Courses (VAC)														
Project/Internship of 4 credits of 4-6 weeks duration after 2nd semester																
SECOND YEAR SCHEME																
III	CC-7	BP25-COM-301	Advanced Corporate Accounting	4	2	–	2	2	–	4	6	15	15	35	35	100
	CC-8	BP25-COM-302	Income Tax Law & Practice	4	2	–	2	2	–	4	6	15	15	35	35	100
	CC-9	BP25-COM-303	Business Statistics	4	2	–	2	2	–	4	6	15	15	35	35	100
	CC-M3	BP25-COM-304	Financial Services	4	2	–	2	2	–	4	6	15	15	35	35	100
	MDC-3	To be taken from the other Department														
	AEC-3	Select one course from the pool of Ability Enhancement Courses (AEC)														
	SEC-3	Select one course from the pool of Skill Enhancement Courses (SEC)														

IV	CC-10	BP25-COM-401	Management Accounting	4	2	–	2	2	–	4	6	15	15	35	35	100
	CC-11	BP25-COM-402	Goods & Services Tax Law & Practice	4	2	–	2	2	–	4	6	15	15	35	35	100
	CC-12	BP25-COM-403	Auditing	4	2	–	2	2	–	4	6	15	15	35	35	100
	CC-M4(V)	B23-VOC-227	To be taken from Pool													
	AEC-4	Select one course from the pool of Ability Enhancement Courses (AEC)														
	VAC-3	Select one course from the pool of Value Added Courses (VAC)														
THIRD YEAR SCHEME																
V		BP25-COM-501	**Apprenticeship**	20				600				125+125 =250		250		500
VI		BP25-COM-601	**Apprenticeship**	20				600				125+125 =250		250		500

Session 2025-2026			
Part-A Introduction			
Subject	Commerce		
Semester	I		
Name of the Course	Financial Accounting		
Course Code	BP25-COM-101		
Course Type: (CC/MCC/MDC/ CCM/ DSEC/VOC/DSE/PC/AEC/ VAC)	CC-1		
Level of the course (As per Annexure-I)	100-199		
Pre-requisite for the course (if any)	NIL		
Course Learning Outcomes (CLO)	**After completing this course, the learner will be able to:** 1. Understand the fundamental principles, objectives, and regulatory framework of financial accounting. 2. Record and classify business transactions using journal entries, ledgers, and prepare a trial balance. 3. Prepare final accounts of a sole proprietor including necessary year-end adjustments. 4. Apply appropriate accounting methods for branch transactions and hire purchase/instalment systems.		
	5*. Demonstrate practical accounting skills by applying theoretical concepts to real-life scenarios.		
	Theory	**Practical**	**Total**
Credits	02	02	04
Contact Hours	02	04	06
Internal Assessment Marks	15	15	30
End Term Exam Marks	35	35	70
Exam Time	3 Hrs.	3 Hrs.	-
Part-B Contents of the Course			

Instructions for Paper Setters

Note: The examiner will set 9 questions asking two questions from each unit and one compulsory question by taking course learning outcomes (CLOs) into consideration. The compulsory question (Question No. 1) will consist of 7 parts covering entire syllabus. The examinee will be required to attempt 5 questions, selecting one question from each unit and the compulsory question. All questions will carry equal marks.

Unit	**Topics**	**Contact Hours**
I	Introduction to Financial Accounting: Meaning, objectives, and functions of accounting; Users of accounting information; Accounting concepts and conventions; Accounting principles; A brief overview of Accounting standards in India; Introduction to International Financial reporting standards.	8
II	Journal, Ledger, and Trial Balance: Double-entry system of accounting; Journal entries: rules and format; Ledger posting	7

	and balancing; Subsidiary books (Cash book, Purchases, Sales, etc.); Preparation of Trial Balance; Rectification of Errors.	
III	Final Accounts: Adjustments in final accounts; Preparation of trading account; Profit & Loss account; Balance sheet with adjustments.	7
IV	Branch accounts: Dependent branch, debtor's system, stock and debtor system; Wholesale branch, Final accounts; Hire purchase and instalment payment system: Meaning and differences; Accounting treatment under both systems.	8
V*	• Journalizing transactions and posting to ledger manually or in Excel • Preparation of a trial balance with rectification of errors • Preparation of Trading and Profit & Loss Account and Balance Sheet with adjustments • Solving a problem on dependent branch accounting using the debtor's system • Preparation of accounts under hire purchase or instalment system.	60

Suggested Evaluation Methods

Internal Assessment:		End Term Exams:
Theory 15		Theory:35
Class Participation	4	Practicum:35
Seminars/Presentations/Assignments/Quiz/Class Test etc.	4	
Mid-Term Exams	7	
Practicum 15		
Class Participation	5	
Seminars/Presentations/Assignments/Quiz/Class Test etc.	10	
Mid-Term Exams	NA	

Part-C Learning Resources

Recommended Books/E-Resources/LMS:

- Gupta R. L. and Radhaswamy, M., Financial Accounting, Sultan Chand and Sons, New Delhi.
- Hanif & Mukherjee., Financial Accounting. Tata McGraw Hill, Chennai, India.
- Lal Jawahar, Seema Srivastava & Shivani Abrol, Financial Accounting Text and Problems, Himalaya Publishing House, New Delhi.
- Maheswari S. N. and Maheswari S. K.: Financial Accounting, Vikas Publishing House, Noida.
- Sehgal Ashok & Sehgal Deepak, Fundamentals of Financial Accounting, Taxmann, New Delhi.

* Applicable for courses having practical component.

Session 2025-2026	
Part-A Introduction	
Subject	Commerce
Semester	I
Name of the Course	Business Laws
Course Code	BP25-COM-102
Course Type: (CC/MCC/MDC/ CCM/ DSEC/VOC/DSE/PC/AEC/ VAC)	CC-2
Level of the course (As per Annexure-I)	100-199
Pre-requisite for the course (if any)	NIL
Course Learning Outcomes (CLO)	**After completing this course, the learner will be able to:** 1. understand the foundational principles and enforceability of contracts under Indian law. 2. comprehend the legal framework governing the sale and purchase of goods in India. 3. understand the legal structure, rights, and obligations in traditional and modern business partnerships 4. analyze the legal principles governing negotiable instruments.
	5*. apply business law concepts through real-world examples, case analysis, and practical drafting exercises.

	Theory	**Practical**	**Total**
Credits	02	02	04
Contact Hours	02	04	06
Internal Assessment Marks	15	15	30
End Term Exam Marks	35	35	70
Exam Time	3 Hrs.	3 Hrs.	-

Part-B Contents of the Course

Instructions for Paper Setters

Note: The examiner will set 9 questions asking two questions from each unit and one compulsory question by taking course learning outcomes (CLOs) into consideration. The compulsory question (Question No. 1) will consist of 7 parts covering entire syllabus. The examinee will be required to attempt 5 questions, selecting one question from each unit and the compulsory question. All questions will carry equal marks.

Unit	**Topics**	**Contact Hours**
I	The Indian Contract Act,1872**:** Nature and classification of contracts; Essentials of a valid contract; Offer and acceptance; Consideration; Capacity of parties; Free consent; Legality of object and consideration; Discharge of contracts; Remedies for breach of contract.	8
II	Sale of Goods Act, 1930: Definition and essentials of a contract of sale; Conditions and warranties; Transfer of ownership and delivery of goods; Rights of unpaid seller; Remedies for breach of contract.	8

III	The Partnership Act, 1932 and Limited Liability Partnership Act, 2008: Nature of partnership; Rights and duties of partners; Types of partners; Registration and dissolution of a firm; Differences between partnership and LLP; Features and incorporation of LLPs.	7
IV	Negotiable Instruments Act, 1881: Meaning, scope and essential features of negotiable instruments; Types: Promissory notes, bills of exchange, and cheques; Negotiation and endorsement; Crossing of cheques: Meaning and types; Dishonor and discharge of negotiable instruments.	7
V*	• Drafting a Simple Contract based on given facts, incorporating all essential elements. • Case Study Analysis**:** Interpret a real or hypothetical case on breach of contract or sale of goods. • Role Play: Simulate a negotiation between buyer and seller including breach consequences. • Comparative Chart**:** Partnership vs LLP – Key differences in terms of liability, formation, and compliance. • Cheque Drafting and Dishonor Case**:** Draft a cheque and write a legal notice for dishonor under Section 138 of the Negotiable Instruments Act.	60

Suggested Evaluation Methods

Internal Assessment: ➢ **Theory 15** Class Participation 4 Seminars/Presentations/Assignments/Quiz/Class Test etc. 4 Mid-Term Exams 7 ➢ **Practicum 15** Class Participation 5 Seminars/Presentations/Assignments/Quiz/Class Test etc. 10 Mid-Term Exams NA	**End Term Exams:** Theory:35 Practicum:35

Part-C Learning Resources

Recommended Books/E-Resources/LMS:

- Aggarwal Rohini, *Mercantile & Commercial Laws*, Taxmann Allied Services (P) Ltd., New Delhi.
- Bhushan, Bharat. Kapoor, N.D., Abbi, Rajni, Elements of Business Law, Sultan Chand & Sons Pvt. Ltd., Daryaganj, Ansari Road, New Delhi
- Bulchandani, K.R., Business Laws, Himalaya Publishing House, New Delhi.
- Datey, V.S., Business and Corporate Laws, Taxmann Publications, New Delhi.
- Kapoor, N.D., Business Law, Sultan Chand & Sons, New Delhi.
- Kuchhal, M.C., Kuchhal Vivek, Business Legislation for Management, Vikas Publishing House Pvt. Ltd., New Delhi.
- Tulsian, P.C., Business Laws, Tata McGraw Hill, New Delhi.

* Applicable for courses having practical component.

Session 2025-26			
Part-A Introduction			
Subject	Commerce		
Semester	I		
Name of the Course	Business Finance		
Course Code	BP25-COM-103		
Course Type:(CC/MCC/MDC/ CCM/DSEC/VOC/DSE/PC/AEC/VAC)	CC-3		
Level of the course (As per Annexure-I)	100-199		
Pre-requisite for the course(if any)	Nil		
Course Learning Outcomes(CLO)	**After completion of the course, learners will be able to:** 1. understand the fundamental concepts, and importance of finance in business operations. 2. analyze how businesses structure their capital and compute the cost of various sources of finance. 3. evaluate long-term investment decisions using various capital budgeting techniques. 4. understand the principles of effective working capital management and its impact on liquidity and profitability. 5*. apply theoretical finance concepts to real-world business scenarios and financial decision-making.		
Credits	**Theory**	**Practical**	**Total**
	02	02	04
Contact Hours	02	04	06
Internal Assessment Marks	15	15	30
End-Term Exam Marks	35	35	70
Exam Time	3 Hrs.	3 Hrs.	-

Instructions for Paper-Setter

Note: The examiner will set 9 questions asking two questions from each unit and one compulsory question by taking course learning outcomes (CLOs) into consideration. The compulsory question (Question No. 1) will consist of 7 parts covering entire syllabus. The examinee will be required to attempt 5 questions, selecting one question from each unit and the compulsory question. All questions will carry equal marks.

Part-B Contents of the Course

Unit	Topics	Contact Hours
I	Introduction to Business Finance: Meaning, nature, and scope of business finance; Objectives of financial management; Functions of finance manager; Types and sources of finance: long-term and short-term; Role of finance in business decision-making.	8
II	Capital Structure and Cost of Capital: Meaning and factors affecting capital structure; Optimal capital structure and its significance; Concept and computation of cost of capital:; Cost of equity, debt, preference shares; Weighted Average Cost of Capital (WACC);	7

	Capital gearing and leverage.	
III	Capital Budgeting and Investment Decisions: Meaning and importance of capital budgeting; Techniques of capital budgeting: Payback period, Net Present Value (NPV), Internal Rate of Return (IRR), Profitability Index; Risk and uncertainty in capital budgeting.	8
IV	Working Capital Management: Meaning, types, and importance of working capital; Factors affecting working capital requirements; Estimation of working capital needs; Management of components: inventory, receivables, cash; Working capital financing sources.	7
V*	• Calculation of cost of capital and WACC using hypothetical data • Solving problems on capital budgeting techniques (NPV, IRR, etc.) • Preparation of a working capital estimate for a small business • Case studies on financing decisions of real companies • Group presentations on funding sources and capital raising strategies.	60

Suggested Evaluation Methods

Internal Assessment:		End Term Exams:
➢ **Theory 15**		Theory:35
Class Participation	4	Practicum:35
Seminars/Presentations/Assignments/Quiz/Class Test etc.	4	
Mid-Term Exams	7	
➢ **Practicum 15**		
Class Participation	5	
Seminars/Presentations/Assignments/Quiz/Class Test etc.	10	
Mid-Term Exams	NA	

Part-C Learning Resources

Recommended Books/E-Resources/LMS:

- Damodaran, A. Damodaran on Valuation, Security Analysis for investment and Corporate Finance (2nd ed.). Wiley India Pvt. Ltd., New Delhi.
- Foster, George, Financial Statement Analysis, Pearson Education Pvt Ltd., Noida, Uttar Pradesh.
- Fred Weston, Kwang S Chung, Susan E Hoag, Mergers, Restructuring and Corporate Control – Pearson Education, Noida, Uttar Pradesh.
- James V. Ban Horne, Financial Management and Policy, Prentice Hall, New Delhi.
- K. G., CA, & Sehrawat, N. K. Handbook on Valuation- Concept & Cases., Bharat Law House Pvt. Ltd., New Delhi.
- Kulshrestha, R.S., Rathi, A.M., Business Finance, SBPD Publishing House, Agra, Uttar Pradesh.
- Ravi M. Kishore, Strategic Financial Management, Taxmann Publications, New Delhi.
- Sudi Sudarsanam, Value Creation from Mergers and Acquisitions, Pearson Education. Noida, Uttar Pradesh.

* Applicable for courses having practical component.

Session 2025-2026			
Part-A Introduction			
Subject	Commerce		
Semester	I		
Name of the Course	Business Economics		
Course Code	BP25-COM-104		
Course Type: (CC/MCC/MDC/ CCM/ DSEC/VOC/DSE/PC/AEC/ VAC)	CC-M1		
Level of the course (As per Annexure-I)	100-199		
Pre-requisite for the course (if any)	NIL		
Course Learning Outcomes (CLO)	**After completing this course, the learner will be able to:** 1. introduce the core concepts and scope of business economics. 2. enable students to understand demand-supply dynamics and apply elasticity concepts to business decisions. 3. develop an understanding of production behaviour and cost analysis relevant to business planning. 4. examine how market structure influences pricing and helps in setting competitive business strategies.		
	5*. apply economic theories and tools to real-life business situations and decision-making scenarios.		
	Theory	**Practical**	**Total**
Credits	01	01	02
Contact Hours	01	02	03
Internal Assessment Marks	10	05	15
End Term Exam Marks	20	15	35
Exam Time	3 Hrs.	3 Hrs.	-
Part-B Contents of the Course			

Instructions for Paper Setters

Note: The examiner will set 9 questions asking two questions from each unit and one compulsory question by taking course learning outcomes (CLOs) into consideration. The compulsory question (Question No. 1) will consist of 4 parts covering entire syllabus. The examinee will be required to attempt 5 questions, selecting one question from each unit and the compulsory question. All questions will carry equal marks.

Unit	Topics	Contact Hours
I	Introduction to Business Economics: Meaning, nature, and scope of business economics; Basic economic problems and the role of price mechanism; Microeconomics vs. macroeconomics.	4
II	Demand Analysis: Law of demand and law of supply; Elasticity of demand: Price, income, and cross elasticity; Demand forecasting: Meaning and basic methods.	3
III	Production and Cost Analysis: Law of variable proportions; Cost	4

	concepts: Fixed, variable, marginal, and average costs; Short-run and long-run cost curves.	
IV	Market Structures and Price Determination: Overview of market structures: Perfect competition, monopoly, monopolistic competition; Pricing under different market conditions; Basic pricing strategies used by businesses.	4
V*	Solving numerical problems on demand, elasticity, and cost Case studies on pricing strategies of real companies Simple demand forecasting exercises Interpretation of economic data (graphs and tables) Group discussion on current economic issues affecting business.	30
Suggested Evaluation Methods		
Internal Assessment: ➢ **Theory 10** Class Participation 4 Seminars/Presentations/Assignments/Quiz/Class Test etc. NA Mid-Term Exams 6 ➢ **Practicum 05** Class Participation NA Seminars/Presentations/Assignments/Quiz/Class Test etc. 5 Mid-Term Exams NA		**End Term Exams:** Theory:20 Practicum:15
Part-C Learning Resources		

Recommended Books/E-Resources/LMS:

- Ahuja, H.L., Macro Economics, S. Chand Publications, New Delhi.
- Dwivedi, D.N., Macro Economics, Tata McGraw Hill, New Delhi.
- Gupta, G.S., Managerial Economics McGraw Hill Education New Delhi.
- Jhinghan M.L., Advanced Economic Theory. Vrinda Publications, New Delhi.
- Koutsoyiannis A., Modern Microeconomics; Macmillan New Delhi.
- Paul, S., Gupta, G. and Mote, V., Managerial Economics, Tata McGraw Hill, New Delhi.

* Applicable for courses having practical component.

Session 2025-2026	
Part-A Introduction	
Subject	Commerce
Semester	II
Name of the Course	Fundamentals of Corporate Accounting
Course Code	BP25-COM-201
Course Type: (CC/MCC/MDC/ CCM/ DSEC/VOC/DSE/PC/AEC/ VAC)	CC-4
Level of the course (As per Annexure-I)	100-199
Pre-requisite for the course (if any)	NIL
Course Learning Outcomes (CLO)	**After completing this course, the learner will be able to:** 1. understand the basic concepts and processes involved in accounting for corporate entities. 2. gain knowledge of debt instruments and how companies raise and repay funds through debentures. 3. prepare financial statements of companies in accordance with statutory formats and disclosure requirements. 4. understand corporate restructuring and its accounting treatment during mergers and internal reorganizations.
	5*. apply theoretical knowledge to prepare accurate and compliant corporate financial records.

	Theory	**Practical**	**Total**
Credits	02	02	04
Contact Hours	02	04	06
Internal Assessment Marks	15	15	30
End Term Exam Marks	35	35	70
Exam Time	3 Hrs.	3 Hrs.	-

Part-B Contents of the Course

The examiner will set 9 questions asking two questions from each unit and one compulsory question by taking course learning outcomes (CLOs) into consideration. The compulsory question (Question No. 1) will consist of 7 parts covering entire syllabus. The examinee will be required to attempt 5 questions, selecting one question from each unit and the compulsory question. All questions will carry equal marks.

Unit	Topics	**Contact Hours**
I	Introduction to Corporate Accounting: Meaning and features of corporate accounting; Difference between corporate and general accounting; Types of companies; Issue of shares: at par, premium, and discount; Forfeiture and re-issue of shares.	8
II	Issue of Debentures and Redemption: Types of debentures; Issue of debentures (at par, premium, and discount); Redemption methods: lump sum, draw of lots, sinking fund; Accounting entries for issue and redemption.	7

III	Final Accounts of Companies: Preparation of Statement of Profit & Loss; Preparation of Balance Sheet as per Schedule III; Adjustments and provisions; Managerial remuneration; Dividend declaration.	7
IV	Accounting for Amalgamation and Internal Reconstruction: Meaning and types of amalgamation; Accounting treatment as per AS-14; Purchase consideration: Methods and calculations; Internal reconstruction: Meaning and accounting entries.	8
V*	• Problems on issue and forfeiture of shares • Redemption of debentures • Preparation of company final accounts • Journal entries for amalgamation and internal reconstruction • Application of Schedule III formats.	60

Suggested Evaluation Methods

Internal Assessment: ➢ **Theory 15** Class Participation 4 Seminars/Presentations/Assignments/Quiz/Class Test etc. 4 Mid-Term Exams 7 ➢ **Practicum 15** Class Participation 5 Seminars/Presentations/Assignments/Quiz/Class Test etc. 10 Mid-Term Exams NA	**End Term Exams:** Theory:35 Practicum:35

Part-C Learning Resources

Recommended Books/E-Resources/LMS:

- Gupta Nirmal, Corporate Accounting, Sahitya Bhawan, Agra.
- Gupta R.L.and M. Radhaswamy – Advanced accounts – Sultan Chand, New Delhi.
- Maheshwari S.N. and S. K. Maheshwari, Corporate Accounting, Vikas Publishing House, New Delhi.
- Mukherjee, S., & Mukherjee, Corporate Accounting. (1st Ed.).: Oxford University, New Delhi.
- Sehgal Ashok and Deepak Sehgal, Corporate Accounting, Taxman Publication, New Delhi.
- Shukla M.C., T.S. Grewal, and S.C. Gupta, Advanced Accounts, Vol.-II., S. Chand & Co., New Delhi.
- Tulsian P. C. Corporate Accounting. S Chand & Co., New Delhi.

* Applicable for courses having practical component.

Session 2025-2026			
Part-A Introduction			
Subject	Commerce		
Semester	II		
Name of the Course	Company Law		
Course Code	BP25-COM-202		
Course Type: (CC/MCC/MDC/ CCM/ DSEC/VOC/DSE/PC/AEC/ VAC)	CC-5		
Level of the course (As per Annexure-I)	100-199		
Pre-requisite for the course (if any)	NIL		
Course Learning Outcomes (CLO)	**After completing this course, the learner will be able to:** 1. understand the legal structure, formation process, and foundational documents of a company. 2. gain knowledge of capital structure and shareholder rights in corporate governance. 3. understand the legal provisions regarding the management and decision-making processes within a company. 4. understand the procedures and legal consequences of company closure and the role of regulatory bodies.		
	5*. develop practical understanding and legal drafting skills related to company law procedures and compliance.		
	Theory	**Practical**	**Total**
Credits	02	02	04
Contact Hours	02	04	06
Internal Assessment Marks	15	15	30
End Term Exam Marks	35	35	70
Exam Time	3 Hrs.	3 Hrs.	-
Part-B Contents of the Course			

Instructions for Paper Setters

Note: The examiner will set 9 questions asking two questions from each unit and one compulsory question by taking course learning outcomes (CLOs) into consideration. The compulsory question (Question No. 1) will consist of 7 parts covering entire syllabus. The examinee will be required to attempt 5 questions, selecting one question from each unit and the compulsory question. All questions will carry equal marks.

Unit	**Topics**	**Contact Hours**
I	Introduction to Company Law and Company Formation: Nature and characteristics of a company; Types of companies; Incorporation and promotion of a company; Memorandum of Association (MOA); Articles of Association (AOA); Doctrine of Ultra Vires, Constructive Notice, and Indoor Management.	8
II	Share Capital and Membership: Types of share capital; Issue,	7

	allotment, and forfeiture of shares; Transfer and transmission of shares; Rights and duties of shareholders; Membership: Modes of acquiring and termination; Role of Depositories (NSDL, CDSL).	
III	Company Management and Meetings: Directors: Appointment, qualifications, duties, and liabilities; Board of Directors and its powers; Key Managerial Personnel (KMP): CEO, CFO, CS; Types of meetings: Board, General, and Statutory; Resolutions: Ordinary and Special; Notice, quorum, and minutes.	8
IV	Winding Up and Regulatory Framework: Modes of winding up: Compulsory, Voluntary, and Tribunal; Liquidator: Powers and duties; Role of National Company Law Tribunal and National Company Law Appellate Tribunal; Overview of Company Law under Companies Act, 2013; Penalties and offences under Company Law.	7
V*	Drafting MOA and AOA Mock board and general meetings Analyzing landmark company law cases Filing forms and documents Compliance checklist for private/public companies.	60

Suggested Evaluation Methods

Internal Assessment:		End Term Exams:
➢ **Theory 15**		Theory:35
Class Participation	4	Practicum:35
Seminars/Presentations/Assignments/Quiz/Class Test etc.	4	
Mid-Term Exams	7	
➢ **Practicum 15**		
Class Participation	5	
Seminars/Presentations/Assignments/Quiz/Class Test etc.	10	
Mid-Term Exams	NA	

Part-C Learning Resources

Recommended Books/E-Resources/LMS:

- Bhushan, Bharat. Kapoor, N.D., Abbi, Rajni, Elements of Company Law. Sultan Chand & Sons Pvt. Ltd., New Delhi.
- Kapoor N.D., Elements of Company Law, Sultan Chand & Sons, New Delhi.
- Majumdar, A.K. and Kapoor, G.K., Company Law, Taxmann Publications, Karol Bagh, New Delhi.
- Ramaiya A., Guide to the Companies Act, Wadhwa & Co, Nagpur.
- Ratan Nolakha, Company Law and Practice, Vikas Publications, New Delhi.

* Applicable for courses having practical component.

<table>
<tr><th colspan="4">Session 2025-2026</th></tr>
<tr><th colspan="4">Part-A Introduction</th></tr>
<tr><td>Subject</td><td colspan="3">Commerce</td></tr>
<tr><td>Semester</td><td colspan="3">II</td></tr>
<tr><td>Name of the Course</td><td colspan="3">Principles of Marketing</td></tr>
<tr><td>Course Code</td><td colspan="3">BP25-COM-203</td></tr>
<tr><td>Course Type:(CC/MCC/MDC/ CCM/DSEC/VOC/DSE/PC/AEC/VAC)</td><td colspan="3">CC-6</td></tr>
<tr><td>Level of the course (As per Annexure-I)</td><td colspan="3">100-199</td></tr>
<tr><td>Pre-requisite for the course(if any)</td><td colspan="3">Nil</td></tr>
<tr><td rowspan="2">Course Learning Outcomes(CLO)</td><td colspan="3">After completion of the course, learners will be able to:
1. understand the foundational concepts, functions, and evolving role of marketing in business.
2. explore consumer behavior and learn how businesses segment and target markets effectively.
3. understand key decisions related to products and pricing in the marketing mix.
4. study the methods used to distribute products and promote them to target customers.</td></tr>
<tr><td colspan="3">5*. apply marketing principles through real-world exercises and develop practical decision-making skills.</td></tr>
<tr><td rowspan="2">Credits</td><td>Theory</td><td>Practical</td><td>Total</td></tr>
<tr><td>02</td><td>02</td><td>04</td></tr>
<tr><td>Contact Hours</td><td>02</td><td>04</td><td>06</td></tr>
<tr><td>Internal Assessment Marks</td><td>15</td><td>15</td><td>30</td></tr>
<tr><td>End-Term Exam Marks</td><td>35</td><td>35</td><td>70</td></tr>
<tr><td>Exam Time</td><td>3 Hrs.</td><td>3 Hrs.</td><td>-</td></tr>
<tr><td colspan="4">Instructions for Paper-Setter
Note: The examiner will set 9 questions asking two questions from each unit and one compulsory question by taking course learning outcomes (CLOs) into consideration. The compulsory question (Question No. 1) will consist of 7 parts covering entire syllabus. The examinee will be required to attempt 5 questions, selecting one question from each unit and the compulsory question. All questions will carry equal marks.</td></tr>
</table>

<table>
<tr><th colspan="3">Part-B Contents of the Course</th></tr>
<tr><th>Unit</th><th>Topics</th><th>Contact Hours</th></tr>
<tr><td>I</td><td>Introduction to Marketing: Meaning, nature, scope, and importance of marketing; Core concepts of marketing: needs, wants, demand, value, satisfaction; Traditional vs. modern marketing; Functions of marketing; Marketing environment: Micro and macro factors.</td><td>8</td></tr>
<tr><td>II</td><td>Consumer Behavior and Market Segmentation: Meaning and</td><td>7</td></tr>
</table>

<table>
<tr><td></td><td>importance of consumer behavior; Factors influencing consumer buying decisions; Buyer decision-making process; Market segmentation: Meaning, bases, and benefits; Targeting and positioning strategies (STP model).</td><td></td></tr>
<tr><td>III</td><td>Marketing Mix – Product and Price: Product: Classification, product life cycle, new product development; Branding, packaging, and labeling; Pricing: Objectives, factors influencing pricing, pricing strategies; Product and pricing decisions in competitive markets.</td><td>7</td></tr>
<tr><td>IV</td><td>Marketing Mix – Place and Promotion: Channels of distribution: Types and functions; Factors affecting channel choice; Logistics and supply chain basics; Promotion: Objectives, tools (advertising, personal selling, sales promotion, public relations); Digital and social media marketing – overview.</td><td>8</td></tr>
<tr><td>V*</td><td>• Case studies on product launch and branding strategies
• Preparation of a marketing mix for a sample product
• Conducting a simple market survey or consumer behaviour analysis
• Designing promotional material (e.g., poster, social media ad)
• Role-play or group discussion on marketing strategies.</td><td>60</td></tr>
<tr><td colspan="3">Suggested Evaluation Methods</td></tr>
<tr><td colspan="2">Internal Assessment:
➢ Theory 15
Class Participation 4
Seminars/Presentations/Assignments/Quiz/Class Test etc. 4
Mid-Term Exams 7
➢ Practicum 15
Class Participation 5
Seminars/Presentations/Assignments/Quiz/Class Test etc. 10
Mid-Term Exams NA</td><td>End Term Exams:
Theory:35
Practicum:35</td></tr>
<tr><td colspan="3">Part-C Learning Resources</td></tr>
<tr><td colspan="3">Recommended Books/E-Resources/LMS:

• Grewal, Dhruv and Michael Levy; Marketing; Tata McGraw Hill., Noida, Uttar Pradesh.
• Kumar Arun & Meenakshi N., Marketing Management, Vikas Publishing House Pvt. Ltd., New Delhi. Third Edition
• Michael, J. Etzel, Bruce J. Walker, William J Stanton and Ajay Pandit, Marketing: Concepts and Cases. (Special Indian Edition)., McGraw Hill Education, Noida, Uttar Pradesh.
• Philip Kotler, Principles of Marketing. Pearson Education, Noida, Uttar Pradesh.
• Ramaswami, V.S. and Namakumari, S.; Marketing Management; MacMillan India Ltd., New Delhi.
• Saxena Rajan, Marketing Management, Tata McGraw-Hill Publishing Company Ltd., New Delhi.</td></tr>
</table>

* Applicable for courses having practical component.

Session 2025-26	
Part-A Introduction	
Subject	Commerce
Semester	II
Name of the Course	Money and Banking
Course Code	BP25-COM-204
Course Type: (CC/MCC/MDC/ CCM/ DSEC/VOC/DSE/PC/AEC/ VAC)	CC-M2
Level of the course (As per Annexure-I)	100-199
Pre-requisite for the course (if any)	NIL
Course Learning Outcomes (CLO)	**After completing this course, the learner will be able to:** 1. understand the origin, forms, and critical role of money in economic activities. 2. understand the structure and operations of the banking system and its role in credit creation. 3. examine the role of central banking in regulating the economy through monetary policy. 4. analyze the structure and significance of the money market and its instruments in short-term finance.
	5*. apply theoretical knowledge to real-world financial data and banking practices.

	Theory	Practical	Total
Credits	01	01	02
Contact Hours	01	02	03
Internal Assessment Marks	10	05	15
End Term Exam Marks	20	15	35
Exam Time	3 Hrs.	3 Hrs.	-

Part-B Contents of the Course

Instructions for Paper Setters

Note: The examiner will set 9 questions asking two questions from each unit and one compulsory question by taking course learning outcomes (CLOs) into consideration. The compulsory question (Question No. 1) will consist of 4 parts covering entire syllabus. The examinee will be required to attempt 5 questions, selecting one question from each unit and the compulsory question. All questions will carry equal marks.

Unit	Topics	Contact Hours
I	Nature and Functions of Money: Meaning and evolution of money; Functions of money: Primary, secondary, and contingent; Types of money: Commodity, fiat, and digital money; Role of money in a modern economy.	4
II	Banking System and Credit Creation: Meaning and types of banks: Commercial, cooperative, development banks; Functions of commercial banks: Primary and secondary; Credit creation process; Relationship between banker and customer.	4

III	Central Banking and Monetary Policy: Functions of RBI; Instruments of monetary policy: CRR, SLR, repo rate, bank rate, open market operations; Objectives of monetary policy; Inflation targeting and role of RBI	4
IV	Money Market: Concept and features of the money market; Difference between money market and capital market; Instruments of money market: Treasury bills, commercial papers, certificates of deposit, call money; Role of money market in liquidity management	3
V*	Case studies on banking operations and credit creation Analysis of recent monetary policy announcements Identification of money market instruments and their features Interpretation of financial data: Repo rate trends, inflation reports, etc.	30

Suggested Evaluation Methods

Internal Assessment:		End Term Exams:
➢ **Theory 10**		Theory:20
Class Participation	4	Practicum:15
Seminars/Presentations/Assignments/Quiz/Class Test etc.	NA	
Mid-Term Exams	6	
➢ **Practicum 05**		
Class Participation	NA	
Seminars/Presentations/Assignments/Quiz/Class Test etc.	5	
Mid-Term Exams	NA	

Part-C Learning Resources

Recommended Books/E-Resources/LMS:

- Bhole, L.M. and J. Mahukud, Financial Institutions and Markets, Tata McGraw Hill, Noida Uttar Pradesh.
- Gupta, Janak Raj, Public Economics in India Theory and Practice, Atlantic.
- Hajela, P. N., Money and Banking Theory with Indian Banking, Ane Books Pvt. Ltd., Darya Ganj, New Delhi, India.
- Jadhav,N., Monetary Policy, Financial Stability and Central Banking in India. Macmillan , New Delhi.
- Khan, M.Y., Indian Financial System, Tata McGraw Hill, Noida Uttar Pradesh.
- Mishkin, F.S. and S. G. Eakins, Financial Markets and Institutions, Pearson Education, New Delhi.

* Applicable for courses having practical component.

Session 2025-2026			
Part-A Introduction			
Subject	Commerce		
Semester	III		
Name of the Course	Advanced Corporate Accounting		
Course Code	BP25-COM-301		
Course Type: (CC/MCC/MDC/ CCM/ SEC/VOC/DSE/PC/AEC/ VAC)	CC-7		
Level of the course (As per Annexure-I)	200-299		
Pre-requisite for the course (if any)	NIL		
Course Learning Outcomes (CLO)	**After completing this course, the learner will be able to:** 1. understand the consolidation process and prepare financial statements for group companies. 2. gain proficiency in valuing corporate assets for business analysis and restructuring. 3. understand the accounting treatment during the closure of a company under legal provisions. 4. explore current trends and regulations shaping corporate financial reporting and transparency.		
	5*. develop practical skills in advanced corporate reporting, analysis, and valuation.		
Credits	**Theory**	**Practical**	**Total**
Contact Hours	02	02	04
Internal Assessment Marks	02	04	06
End Term Exam Marks	15	15	30
Exam Time	35	35	70

Part-B Contents of the Course

Instructions for Paper Setters

Note: The examiner will set 9 questions asking two questions from each unit and one compulsory question by taking course learning outcomes (CLOs) into consideration. The compulsory question (Question No. 1) will consist of 7 parts covering entire syllabus. The examinee will be required to attempt 5 questions, selecting one question from each unit and the compulsory question. All questions will carry equal marks.

Unit	**Topics**	**Contact Hours**
I	Holding Companies and Consolidated Financial Statements: Concept of holding and subsidiary companies; Principles of consolidation; Preparation of consolidated balance sheet; Minority interest and cost of control; Intercompany transactions and unrealized profits.	8
II	Valuation of Shares and Goodwill: Methods of valuation of shares: Net assets, yield, fair value; Goodwill valuation methods: Average profits, super profits, capitalization; Factors affecting valuation; Relevance in mergers and	7

	acquisitions.	
III	Accounting for Liquidation of Companies: Modes and procedures of winding up; Preparation of Liquidator's Final Statement of Account; Preferential payments and surplus capital; Calculation of deficiency account.	7
IV	Corporate Reporting and Emerging Issues: Corporate social responsibility accounting; Segment reporting; Corporate governance disclosures; XBRL – basics and importance in reporting.	8
V*	• Consolidation of balance sheets (parent and subsidiary) • Valuation exercises (shares and goodwill) • Preparation of liquidation accounts • Comparative analysis using annual reports. • Presentation of financial data using tools like Excel.	60

Suggested Evaluation Methods

Internal Assessment:	End Term Exams:
➢ **Theory 15** Class Participation 4 Seminars/Presentations/Assignments/Quiz/Class Test etc. 4 Mid-Term Exams 7 ➢ **Practicum 15** Class Participation 5 Seminars/Presentations/Assignments/Quiz/Class Test etc. 10 Mid-Term Exams NA	Theory:35 Practicum:35

Part-C Learning Resources

Recommended Books/E-Resources/LMS:

- Gupta, Nirmal, Corporate Accounting, Sahitya Bhawan, Agra.
- Jain, S.P. and K.L. Narang Corporate Accounting, Kalyani Publishers, New Delhi.
- Maheshwari S.N. and S. K. Maheshwari, Corporate Accounting, Vikas Publishing House, New Delhi.
- Mukherjee, S., & Mukherjee, A., Corporate Accounting. (1st Ed.)., Oxford University, New Delhi.
- Sehgal Ashok and Deepak Sehgal, Corporate Accounting, Taxman Publication, New Delhi.
- Shukla M.C., T.S. Grewal, and S.C. Gupta, Advanced Accounts, Vol.-II., S. Chand & Co., New Delhi.

* Applicable for courses having practical component.

<table>
<tr><th colspan="4">Session 2025-2026</th></tr>
<tr><th colspan="4">Part-A Introduction</th></tr>
<tr><td>Subject</td><td colspan="3">Commerce</td></tr>
<tr><td>Semester</td><td colspan="3">III</td></tr>
<tr><td>Name of the Course</td><td colspan="3">Income Tax Law & Practice</td></tr>
<tr><td>Course Code</td><td colspan="3">BP25-COM-302</td></tr>
<tr><td>Course Type: (CC/MCC/MDC/ CCM/SEC/VOC/DSE/PC/AEC/ VAC)</td><td colspan="3">CC-8</td></tr>
<tr><td>Level of the course (As per Annexure-I)</td><td colspan="3">200-299</td></tr>
<tr><td>Pre-requisite for the course (if any)</td><td colspan="3">NIL</td></tr>
<tr><td rowspan="2">Course Learning Outcomes (CLO)</td><td colspan="3">After completing this course, the learner will be able to:
1. provide foundational knowledge of income tax law and determine how income is taxed based on residential status.
2. develop the ability to compute taxable income under the heads Salary and House Property.
3. understand the rules for computing business/profession income and capital gains and apply relevant exemptions.
4. compute gross total income and determine net tax liability after deductions and adjustments.</td></tr>
<tr><td colspan="3">5*. apply tax laws in practical scenarios through computation and return filing exercises.</td></tr>
<tr><td rowspan="2">Credits</td><td>Theory</td><td>Practical</td><td>Total</td></tr>
<tr><td>02</td><td>02</td><td>04</td></tr>
<tr><td>Contact Hours</td><td>02</td><td>04</td><td>06</td></tr>
<tr><td>Internal Assessment Marks</td><td>15</td><td>15</td><td>30</td></tr>
<tr><td>End Term Exam Marks</td><td>35</td><td>35</td><td>70</td></tr>
<tr><td>Exam Time</td><td>3 Hrs.</td><td>3 Hrs.</td><td>-</td></tr>
<tr><th colspan="4">Part-B Contents of the Course</th></tr>
<tr><td colspan="4">Instructions for Paper Setters
Note: The examiner will set 9 questions asking two questions from each unit and one compulsory question by taking course learning outcomes (CLOs) into consideration. The compulsory question (Question No. 1) will consist of 7 parts covering entire syllabus. The examinee will be required to attempt 5 questions, selecting one question from each unit and the compulsory question. All questions will carry equal marks.</td></tr>
</table>

Unit	Topics	Contact Hours
I	Basic Concepts of Income Tax: Introduction to Income Tax Act, 1961; Important definitions: Assesse, Person, Income, Assessment Year, Previous Year; Agricultural income – Meaning and tax treatment; Basis of charge and exempted incomes (overview); Residential status and incidence of tax (Individuals).	8

II	Income from Salary and House Property: Components of salary: Basic salary, allowances, perquisites, and retirement benefits; Deductions from salary income (standard deduction, professional tax); House property income: Self-occupied and let-out; Computation of annual value and deductions under Section 24; Computation of taxable income from salary and house property.	7
III	Profits and Gains from Business or Profession & Capital Gains: Meaning and computation of business/profession income; Allowable and disallowable expenses; Depreciation under the Income Tax Act; Meaning and types of capital assets; Computation of short-term and long-term capital gains; Exemptions under capital gains (Sections 54, 54EC, 54F).	7
IV	Income from other Sources, Deductions & Total Income: Income from other sources: Interest, dividends, winnings from lotteries, gifts; Clubbing of income and aggregation; Set-off and carry forward of losses; Deductions under Chapter VI-A (Sections 80C, 80D, 80G, etc.); Computation of gross total income and total taxable income.	8
V*	• Preparation of salary and house property income statements • Complete computation of taxable income for an individual • Mock filing of Income Tax Return (manual and online – ITR-1) • Practical exercises using Form 16 and Form 26AS • Use of income tax calculators and official portal (www.incometax.gov.in).	60

Suggested Evaluation Methods

Internal Assessment:		End Term Exams:
➢ **Theory 15**		Theory:35
Class Participation	4	Practicum:35
Seminars/Presentations/Assignments/Quiz/Class Test etc.	4	
Mid-Term Exams	7	
➢ **Practicum 15**		
Class Participation	5	
Seminars/Presentations/Assignments/Quiz/Class Test etc.	10	
Mid-Term Exams	NA	

Part-C Learning Resources

Recommended Books/E-Resources/LMS:

- Girish Ahuja and Ravi Gupta, Systematic Approach to Income Tax, C.C.H. India Publications, New Delhi.
- Mehrotra H.C., Income Tax Law & Account, Sahitya Bhawan Publications, Agra.
- Prasad, Bhagwati, Income Tax Law & Practice, Wishwan Prakashan, Bhopal.
- Singhania V.K., Student's Guide to Income Tax, Taxmann Publications Pvt. Ltd., New Delhi.

Journals:

- *Income tax reports*. Company Law Institute Pvt. Ltd., Chennai.
- *Taxman*. Taxman allied Services Pvt. Ltd., New Delhi.

* Applicable for courses having practical component.

Session 2025-26			
Part-A Introduction			
Subject	Commerce		
Semester	III		
Name of the Course	Business Statistics		
Course Code	BP25-COM-303		
Course Type:(CC/MCC/MDC/ CCM/DSEC/VOC/DSE/PC/AEC/VAC)	CC-9		
Level of the course (As per Annexure-I)	200-299		
Pre-requisite for the course(if any)	Nil		
Course Learning Outcomes(CLO)	**After completion of the course, learners will be able to:** 1. Understand the nature, scope, and presentation of statistical data for business analysis. 2. Apply measures of central tendency and dispersion to summarize and interpret business data. 3. Analyze relationships between business variables using correlation and regression techniques. 4. Interpret business trends using time series analysis and index numbers for informed decision-making.		
	5*. Apply statistical tools in practical scenarios for analyzing and presenting business data effectively.		
Credits	**Theory**	**Practical**	**Total**
	02	02	04
Contact Hours	02	04	06
Internal Assessment Marks	15	15	30
End-Term Exam Marks	35	35	70
Exam Time	3 Hrs.	3 Hrs.	-

Instructions for Paper-Setter

Note: The examiner will set 9 questions asking two questions from each unit and one compulsory question by taking course learning outcomes (CLOs) into consideration. The compulsory question (Question No. 1) will consist of 7 parts covering entire syllabus. The examinee will be required to attempt 5 questions, selecting one question from each unit and the compulsory question. All questions will carry equal marks.

Part-B Contents of the Course

Unit	**Topics**	**Contact Hours**
I	Introduction to Statistics and Data Presentation: Meaning, scope, and importance of statistics in business; Types of data: Primary and secondary; Classification and tabulation of data; Frequency distribution; Diagrammatic and graphical representation: Bar diagram, pie chart, histogram, ogive.	8

II	Measures of Central Tendency and Dispersion: Mean, median, and mode (including grouped data); Geometric mean and harmonic mean (conceptual and applications); Measures of dispersion: Range, quartile deviation, mean deviation, standard deviation, coefficient of variation.	7
III	Correlation and Regression Analysis: Meaning and types of correlation; Karl Pearson's coefficient of correlation; Spearman's rank correlation; Simple linear regression: Regression equations and interpretation; Difference between correlation and regression.	8
IV	Time Series and Index Numbers: Components of time series: Trend, seasonal, cyclical, irregular; Methods of measuring trend: Moving averages and least squares method; Meaning and uses of index numbers; Types of index numbers: Price index, quantity index; Consumer Price Index (CPI) and Wholesale Price Index (WPI); Problems and limitations of index numbers	8
V*	• Preparation of a frequency table and diagrammatic representation using real or hypothetical data • Calculation of mean, median, mode, and standard deviation using Excel or manually • Correlation and regression analysis using business data • Construction of index numbers (e.g., CPI) and time series trend analysis • Mini project: Statistical analysis of a business-related issue using collected data.	60

Suggested Evaluation Methods

Internal Assessment: ➢ **Theory 15** Class Participation 4 Seminars/Presentations/Assignments/Quiz/Class Test etc. 4 Mid-Term Exams 7 ➢ **Practicum 15** Class Participation 5 Seminars/Presentations/Assignments/Quiz/Class Test etc. 10 Mid-Term Exams NA	**End Term Exams:** Theory:35 Practicum:35

Part-C Learning Resources

Recommended Books/E-Resources/LMS:

- Gupta S.P., Business Statistics, Sultan Chand Publications, New Delhi.
- Hooda, R.P., Introduction to Statistics, Macmillan, New Delhi.
- Lewin and Rubin, Statistics for Management, Prentice-Hall of India, New Delhi.
- Sancheti, D.C. and Kapoor, V.K., Statistics (Theory, Methods & Application), Sultan Chand & Sons, Delhi.
- Hooda, R.P., Statistics for Business & Economics, Vikas Publications, New Delhi.
- Hoel & J Assen, Basic Statistics for Business and Economics; John Wiley and Sons, New York.
- Gupta, S.C. and Gupta Indira, Business Statistics; Himalaya Publishing House, New Delhi.

* Applicable for courses having practical component.

Session 2025-2026	
Part-A Introduction	
Subject	Commerce
Semester	III
Name of the Course	Financial Services
Course Code	BP25-COM-304
Course Type:(CC/MCC/MDC/ CCM/DSEC/VOC/DSE/PC/AEC/VAC)	CC-M3
Level of the course (As per Annexure-I)	200-299
Pre-requisite for the course(if any)	Nil
Course Learning Outcomes(CLO)	**After completion of the course, learners will be able to:** 1. understand the structure and significance of financial services in the Indian economy. 2. gain knowledge about various banking and non-banking financial services available in the market. 3. understand the functioning of capital markets and the role of mutual funds in financial planning. 4. explore the role of insurance and credit rating in managing risk and enhancing financial security. 5*. apply theoretical knowledge in analyzing financial services and making informed financial decisions.

Credits	**Theory**	**Practical**	**Total**
	02	02	04
Contact Hours	02	04	06
Internal Assessment Marks	15	15	30
End-Term Exam Marks	35	35	70
Exam Time	3 Hrs.	3 Hrs.	-

Instructions for Paper-Setter

Note: The examiner will set 9 questions asking two questions from each unit and one compulsory question by taking course learning outcomes (CLOs) into consideration. The compulsory question (Question No. 1) will consist of 7 parts covering entire syllabus. The examinee will be required to attempt 5 questions, selecting one question from each unit and the compulsory question. All questions will carry equal marks.

Part-B Contents of the Course

Unit	**Topics**	**Contact Hours**
I	Introduction to Financial Services: Meaning, scope, and importance of financial services; Classification: Fund-based and fee-based services; Growth and challenges of financial services sector in India; Regulatory framework: Role of RBI, SEBI, and Ministry of Finance; Financial intermediaries and their role.	8
II	Banking and Non-Banking Financial Services: Overview of banking	7

	services: Retail, corporate, and digital banking; Non-Banking Financial Companies: Types and functions; Leasing and hire purchase – features and differences; Factoring and forfeiting; Microfinance and small finance institutions.	
III	Capital Market and Mutual Funds: Capital market: Primary and secondary markets; Stock exchanges in India – NSE, BSE, SEBI regulations; Mutual funds: Types, structure, and benefits; Net Asset Value and Systematic Investment Plans; Credit rating agencies: Role and importance.	8
IV	Insurance and Credit Rating: Basics of insurance: Principles, types (life and general); Insurance Regulatory and Development Authority of India (IRDAI); Health and life insurance products; Credit rating: Meaning, agencies (CRISIL, CARE, ICRA), process, and impact; Risk management and financial planning.	8
V*	• Filling out forms for mutual fund investment and insurance policies • Comparison of financial products (e.g., term insurance vs. ULIP, SIPs vs. FDs) • Preparation of a personal financial plan • Case studies on the role of NBFCs or Fintech in financial inclusion • Analysis of a credit rating report or mutual fund fact sheet.	60

Suggested Evaluation Methods

Internal Assessment:		End Term Exams:
➢ Theory 15		Theory:35
Class Participation	4	Practicum:35
Seminars/Presentations/Assignments/Quiz/Class Test etc.	4	
Mid-Term Exams	7	
➢ Practicum 15		
Class Participation	5	
Seminars/Presentations/Assignments/Quiz/Class Test etc.	10	
Mid-Term Exams	NA	

Part-C Learning Resources

Recommended Books/E-Resources/LMS:

- Avadhani, V.A., Marketing of Financial Services, Himalayas Publishers, Mumbai.
- Bhole & Mahakud, Financial Institutions and Market, - McGraw- Hill Company, New Delhi.
- Ennew. C. Trevor Watkins & Mike Wright: Marketing of Financial Services, Heinemann Professional, Portsmouth, New Hampshire, USA.
- Khan, M. Y., Financial services.: McGraw Hill Education., New Delhi.
- Machiraju, H. R., Indian financial system., Vikas Publication House, New Delhi.
- Murthy, D.K., and Venugopal, Indian Financial System, I K International Publishing House., New Delhi.
- Sriram, K.: Hand Book of Leasing, Hire Purchase & Factoring, ICFAI, Hyderabad.

* Applicable for courses having practical component.

<table>
<tr><td colspan="4">Session 2025-2026</td></tr>
<tr><td colspan="4">Part-A Introduction</td></tr>
<tr><td>Subject</td><td colspan="3">Commerce</td></tr>
<tr><td>Semester</td><td colspan="3">IV</td></tr>
<tr><td>Name of the Course</td><td colspan="3">Management Accounting</td></tr>
<tr><td>Course Code</td><td colspan="3">BP25-COM-401</td></tr>
<tr><td>Course Type: (CC/MCC/MDC/ CCM/ DSEC/VOC/DSE/PC/AEC/ VAC)</td><td colspan="3">CC-10</td></tr>
<tr><td>Level of the course (As per Annexure-I)</td><td colspan="3">200-299</td></tr>
<tr><td>Pre-requisite for the course (if any)</td><td colspan="3">Nil</td></tr>
<tr><td rowspan="2">Course Learning Outcomes (CLO)</td><td colspan="3">After completing this course, the learner will be able to:
1. provide foundational understanding of management accounting and its role in business decision-making.
2. develop skills for analyzing financial statements using various comparative techniques.
3. analyze business performance using ratio analysis and understand movement of funds within an organization.
4. understand how to prepare cash flow statements and apply budgeting techniques for financial planning and control.</td></tr>
<tr><td colspan="3">5*. apply management accounting techniques in practical business scenarios for informed decision-making.</td></tr>
<tr><td rowspan="2">Credits</td><td>Theory</td><td>Practical</td><td>Total</td></tr>
<tr><td>02</td><td>02</td><td>04</td></tr>
<tr><td>Contact Hours</td><td>02</td><td>04</td><td>06</td></tr>
<tr><td>Internal Assessment Marks</td><td>15</td><td>15</td><td>30</td></tr>
<tr><td>End Term Exam Marks</td><td>35</td><td>35</td><td>70</td></tr>
<tr><td>Exam Time</td><td>3 Hrs.</td><td>3 Hrs.</td><td>-</td></tr>
<tr><td colspan="4">Part-B Contents of the Course</td></tr>
<tr><td colspan="4">Instructions for Paper-Setter
Note: The examiner will set 9 questions asking two questions from each unit and one compulsory question by taking course learning outcomes (CLOs) into consideration. The compulsory question (Question No. 1) will consist of 7 parts covering entire syllabus. The examinee will be required to attempt 5 questions, selecting one question from each unit and the compulsory question. All questions will carry equal marks.</td></tr>
</table>

Unit	Topics	Contact Hours
I	Introduction to Management Accounting: Meaning, nature, scope, objectives and functions of management accounting; Difference between financial and management accounting; Role of management accountant in	8

	decision-making; Tools and techniques used in management accounting.	
II	Financial Statement Analysis: Types of financial statements: Income Statement and Balance Sheet; Techniques of financial analysis: Comparative statements, Common size statements, Trend analysis; Limitations of financial statements.	8
III	Ratio Analysis and Fund Flow: Meaning and classification of ratios: liquidity, profitability, solvency, and activity; Calculation and interpretation of key ratios; Meaning and significance of fund flow statements; Preparation of fund flow statement and schedule of changes in working capital.	7
IV	Cash Flow Statement and Budgetary Control: Difference between fund flow and cash flow; Preparation of cash flow statement (as per AS-3: indirect method); Budget and budgetary control: Meaning, objectives, advantages; Types of budgets: Cash, flexible, fixed, and production budgets.	7
V*	• Preparation of comparative and common size financial statements • Calculation of ratios from given financial data • Preparation of fund flow and cash flow statements • Drafting various functional budgets • Case studies on decision-making using management accounting tools.	60

Suggested Evaluation Methods

Internal Assessment:		End Term Exams:
➢ **Theory 15**		Theory:35
Class Participation	4	Practicum:35
Seminars/Presentations/Assignments/Quiz/Class Test etc.	4	
Mid-Term Exams	7	
➢ **Practicum 15**		
Class Participation	5	
Seminars/Presentations/Assignments/Quiz/Class Test etc.	10	
Mid-Term Exams	NA	

Part-C Learning Resources

Recommended Books/E-Resources/LMS:

- Agarwal, M.L and Gupta K.L, Management Accounting, Sahitya Bhawan, Agra, Uttar Pradesh, India.
- Arora, M.N. Management Accounting. Vikas Publishing House, New Delhi.
- Brigham, E.F.and Houston, J. F.: Fundamentals of Financial Management, Cengage, New Delhi.
- Garrison H., Ray and Eric W. Noreen, Managerial Accounting. McGraw Hill., Noida, Uttar Pradesh.
- Goel, Rajiv, Management Accounting, International Book House, New Delhi.
- Khan, M.Y. and Jain, P.K, Management Accounting, McGraw Hill Education, Noida, Uttar Pradesh.
- Maheshwari, S.N. and S.N. Mittal, M a n a g e m e n t Accounting. Shree Mahavir, New Delhi.
- Singh, S. K. and Gupta Lovleen, Management Accounting – Theory and Practice, Pinnacle Learning, New Delhi.
- Singh, Surender. Management Accounting, Scholar Tech Press, New Delhi.

* Applicable for courses having practical component.

Session 2025-2026	
Part-A Introduction	
Subject	Commerce
Semester	IV
Name of the Course	Goods & Services Tax Law & Practice
Course Code	BP25-COM-402
Course Type:(CC/MCC/MDC/ CCM/DSEC/VOC/DSE/PC/AEC/VAC)	CC-11
Level of the course (As per Annexure-I)	200-299
Pre-requisite for the course(if any)	Nil
Course Learning Outcomes(CLO)	**After completion of the course, learners will be able to:** 1. understand the fundamental principles, structure, and purpose of the Goods and Services Tax system in India. 2. learn the legal provisions related to the levy, scope, and collection of GST including the treatment of various types of supplies. 3. understand the procedure and conditions for availing Input Tax Credit and the importance of registration under GST. 4. develop knowledge of return filing, payment obligations, and statutory compliance under GST law.
	5*. apply theoretical knowledge in real-world scenarios through computation, documentation, and online filing under GST.

	Theory	**Practical**	**Total**
Credits	02	02	04
Contact Hours	02	04	06
Internal Assessment Marks	15	15	30
End-Term Exam Marks	35	35	70
Exam Time	3 Hrs.	3 Hrs.	-

Instructions for Paper-Setter

Note: The examiner will set 9 questions asking two questions from each unit and one compulsory question by taking course learning outcomes (CLOs) into consideration. The compulsory question (Question No. 1) will consist of 7 parts covering entire syllabus. The examinee will be required to attempt 5 questions, selecting one question from each unit and the compulsory question. All questions will carry equal marks.

Part-B Contents of the Course

Unit	**Topics**	**Contact Hours**
I	Introduction to GST: Concept, objectives, features and benefits of GST; Subsumed taxes and pre-GST scenario; Dual GST model: CGST, SGST, IGST; Constitutional framework and key definitions (goods, services, supply, taxable person, etc.).	8

II	Levy and Collection of GST: Scope of supply under Section 7; Composite and mixed supplies; Levy and collection of CGST, SGST, and IGST; Reverse charge mechanism; Exemptions and composition scheme under GST.	7
III	Input Tax Credit and GST Registration: Meaning and conditions for availing Input Tax Credit (ITC); Utilization and reversal of ITC; Blocked credits and cross-utilization; GST registration process and types; Amendment, cancellation, and revocation of registration.	7
IV	Tax Payment, Returns, and Records: Payment of tax, interest, penalty, and late fees; Types of GST returns (GSTR-1, GSTR-3B, GSTR-9 – overview); Due dates and filing process; Maintenance of books and records under GST; Overview of audit and assessment procedures.	8
V*	• Practical problems on GST computation for intra- and inter-state supplies • Preparation of sample invoices as per GST format • Filing of mock GST returns (GSTR-1, GSTR-3B) • ITC calculation exercises • Use of GST portal (www.gst.gov.in) for registration and return filing demos.	60

Suggested Evaluation Methods

Internal Assessment:		End Term Exams:
➢ **Theory 15**		Theory:35
Class Participation	4	Practicum:35
Seminars/Presentations/Assignments/Quiz/Class Test etc.	4	
Mid-Term Exams	7	
➢ **Practicum 15**		
Class Participation	5	
Seminars/Presentations/Assignments/Quiz/Class Test etc.	10	
Mid-Term Exams	NA	

Part-C Learning Resources

Recommended Books/E-Resources/LMS:

- Ahuja, Girish and Gupta, Ravi, GST & Customs Law. Flair Publications Pvt. Ltd., Delhi.
- Babbar, Sonal, Kaur, Rasleenand Khurana, Kritika. Good sand Service Tax (GST) and Customs Law. Scholar Tech Press, New Delhi.
- Bansal, K.M., GST & Customs Law. Taxmann Publication, Delhi.
- Mittal, Naveen, Goods & Services Tax and Customs Law. Cengage Learning India Pvt. Ltd., Delhi.
- Mehrotra H.C, Indirect Taxes, Sahitya Bhavan Publications, New Delhi.
- Singhania, V. K and Singhania, Monica, Students guide to GST and Customs Law Taxmann Publication, Delhi.

Open Resources

https://idtc.icai.org/gst-topic-wise-study-material-list.htmlhttps://www.gst.gov.in/
https://www.cbic.gov.in
https://www.gst.gov.in/
https://www.gstindia.com/links/

* Applicable for courses having practical component.

Session 2025-2026	
Part – A Introduction	
Subject	Commerce
Semester	IV
Name of the Course	Auditing
Course Code	BP25-COM-403
Course Type: (CC/MCC/MDC/ CCM/ DSEC/VOC/DSE/PC/AEC/ VAC)	CC-12
Level of the course (As per Annexure-I)	200-299
Pre-requisite for the course (if any)	Nil
Course Learning Outcomes (CLO)	**After completing the course, the learner will be able to:** 1. understand the fundamental concepts, objectives, and scope of auditing. 2. learn how auditors plan audits and evaluate the effectiveness of internal control systems in organizations. 3. acquire skills in checking financial records through vouching, and in verifying and valuing assets and liabilities. 4. understand the legal framework governing company auditors and the process of preparing audit reports.
	5*. apply theoretical auditing knowledge in simulated practical scenarios and documentation exercises.

Credits	Theory	Practical	Total
	02	02	04
Contact Hours	02	04	06
Internal Assessment Marks	15	15	30
End Term Exam Marks	35	35	70
Exam Time	3 Hrs.	3 Hrs.	-

Part-B Contents of the Course

Instructions for Paper-Setter

Note: The examiner will set 9 questions asking two questions from each unit and one compulsory question by taking course learning outcomes (CLOs) into consideration. The compulsory question (Question No. 1) will consist of 7 parts covering entire syllabus. The examinee will be required to attempt 5 questions, selecting one question from each unit and the compulsory question. All questions will carry equal marks.

Unit	Topics	Contact Hours
I	Introduction to Auditing: Meaning, objectives, and importance of auditing; Types of audit: Statutory, internal, cost, management, tax audit; Auditing vs. Accounting; Basic principles of auditing; Qualities and responsibilities of an auditor; Errors and frauds – types and auditor's role in detection.	8
II	Audit Planning and Internal Control: Audit planning, audit programme, and audit working papers; Internal control: meaning, objectives, and elements; Internal check and internal	8

	audit – differences; Advantages and limitations of internal control systems; Auditor's role in evaluating internal controls.	
III	Vouching, Verification, and Valuation: Meaning and importance of vouching; Vouching of cash transactions, purchases, and sales; Verification of assets and liabilities; Valuation principles and techniques; Differences between verification and valuation.	7
IV	Company Auditor and Audit Report: Appointment, qualifications, and disqualifications of company auditors (as per Companies Act, 2013); Powers and duties of an auditor; Audit of share capital and share transfer; Types of audit reports: Clean, qualified, adverse, disclaimer; Contents of a standard audit report.	7
V*	• Preparation of audit programmes and working papers • Drafting a basic audit report • Practical exercises on vouching and verification • Case studies on detection of fraud and error • Internal control checklists for departments (e.g., sales, cash, inventory).	60

Suggested Evaluation Methods	
Internal Assessment: ➢ **Theory 15** Class Participation 4 Seminars/Presentations/Assignments/Quiz/Class Test etc. 4 Mid-Term Exams 7 ➢ **Practicum 15** Class Participation 5 Seminars/Presentations/Assignments/Quiz/Class Test etc. 10 Mid-Term Exams NA	**End Term Exams:** Theory:35 Practicum:35

Part-C Learning Resource

Recommended Books/E-Resources/LMS:

- Gupta, Kamal and Ashok Gupta, Fundamentals of Auditing, Tata McGraw Hill, Noida, Uttar Pradesh.
- Kapoor, N.D., Auditing, S Chand, New Delhi.
- Saxena, R.G., Principles and Practice of Auditing, Himalaya Publishing House, New Delhi.
- Spicer and Pegler, Auditing: Khatalia's Auditing, Allied Publishers in Calcutta, India.
- Tandon, B.N., Practical Auditing, S. Chand Company Ltd., New Delhi.

* Applicable for courses having practical component.

<table>
<tr><td colspan="4">Session 2025-2026</td></tr>
<tr><td colspan="4">Part-A Introduction</td></tr>
<tr><td>Programme</td><td colspan="3">B.Com. (Professional)</td></tr>
<tr><td>Subject</td><td colspan="3">Commerce</td></tr>
<tr><td>Semester</td><td colspan="3">V</td></tr>
<tr><td>Name of the Course</td><td colspan="3">Apprenticeship</td></tr>
<tr><td>Course Code</td><td colspan="3">BP25-COM-501</td></tr>
<tr><td>Course Type: (CC/MCC/MDC/ CCM/ DSEC/VOC/DSE/PC/AEC/ VAC</td><td colspan="3">PROJECT</td></tr>
<tr><td>Level of the course (As per Annexure-I)</td><td colspan="3">300-399</td></tr>
<tr><td>Pre-requisite for the course (if any)</td><td colspan="3">NIL</td></tr>
<tr><td rowspan="2">Course Learning Outcomes (CLO)</td><td colspan="3">1. To get Apprenticeship training in any Company</td></tr>
<tr><td colspan="3"></td></tr>
<tr><td rowspan="2">Credits</td><td>Theory</td><td>Practical</td><td>Total</td></tr>
<tr><td>0</td><td>0</td><td>20</td></tr>
<tr><td>Contact Hours</td><td>0</td><td>600</td><td>600</td></tr>
<tr><td colspan="4">Max. Marks: 500

A. Marks by establishment: 125
B. Marks by faculty mentor: 125
C. Marks through Presentation/ Viva-Voce: 250</td></tr>
<tr><td colspan="4">Part-B Contents of the Course</td></tr>
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<tr><td colspan="4">Suggested Evaluation Methods</td></tr>
<tr><td colspan="2">Internal Assessment

• Practicum
• Class Participation: NA
• Marks by establishment: 125
• Marks by faculty mentor: 125
• Seminar/Demonstration/viva voce/ Lab records etc: NA
• Mid Term Exam: NA</td><td colspan="2">End Term Examinations

End Term Examinations (Presentation & Viva Voce: 250 marks</td></tr>
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<tr><td>Semester</td><td colspan="3">VI</td></tr>
<tr><td>Name of the Course</td><td colspan="3">Apprenticeship</td></tr>
<tr><td>Course Code</td><td colspan="3">BP25-COM-601</td></tr>
<tr><td>Course Type: (CC/MCC/MDC/ CCM/ DSEC/VOC/DSE/PC/AEC/ VAC</td><td colspan="3">PROJECT</td></tr>
<tr><td>Level of the course (As per Annexure-I)</td><td colspan="3">300-399</td></tr>
<tr><td>Pre-requisite for the course (if any)</td><td colspan="3">NIL</td></tr>
<tr><td rowspan="2">Course Learning Outcomes (CLO)</td><td colspan="3">1. To get Apprenticeship training in any Company</td></tr>
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