

**KURUKSHETRA UNIVERSITY, KURUKSHETRA**  
**Scheme of Examination for Undergraduate Programme (Interdisciplinary)**  
**Bachelor of Commerce (Scheme- D)**  
**as per NEP-2020 Curriculum Framework**  
**(Multiple Entry-Exit, Internships and Choice Based Credit System LOCF) w.e.f. the session 2026-2027**

| Semester                 | Course Type | Course Code   | Nomenclature of Course | Credits |            |              |               | Contact Hours<br>L: Lecture<br>T: Tutorial<br>P: Practical |   |   |       | Internal Assessment Marks |   | End Term Examinations Marks |   | Total Marks | Examination Hours |   |
|--------------------------|-------------|---|------------------------|---------|------------|--------------|---------------|--|---|---|-------|---------------------------|---|-----------------------------|---|-------------|-------------------|---|
|                          |             |   |                        | Total   | Theory (T) | Tutorial (T) | Practical (P) | L  | T | P | Total | T                         | P | T                           | P |             | T                 | P |
| <b>FIRST YEAR SCHEME</b> |             |   |                        |         |            |              |               |  |   |   |       |                           |   |                             |   |             |                   |   |
| I                        | CC-1        | B23-COM-101   | Financial Accounting   | 4       | 3          | 1            | 0             | 3  | 1 | 0 | 4     | 30                        | - | 70                          | - | 100         | 3                 | - |
|                          | CC-2        | B23-COM-102   | Business Laws          | 4       | 3          | 1            | 0             | 3  | 1 | 0 | 4     | 30                        | - | 70                          | - | 100         | 3                 | - |
|                          | CC-3        | B23-COM-103   | Business Management    | 4       | 3          | 1            | 0             | 3  | 1 | 0 | 4     | 30                        | - | 70                          | - | 100         | 3                 | - |
|                          | CC-M1       | B23-COM-104   | Business Mathematics-I | 2       | 1          | 1            | 0             | 1  | 1 | 0 | 2     | 15                        | - | 35                          | - | 50          | 3                 | - |
|                          | MDC-1       | B23-COM-105   | Personal Finance       | 3       | 2          | 1            | 0             | 2  | 1 | 0 | 3     | 25                        | - | 50                          | - | 75          | 3                 | - |
|                          | 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  | B23-COM-201   | Computerized Accounting System *       | 4 | 3 | 0 | 1 | 3 | 0 | 2 | 5 | 20 | 10 | 50 | 20 | 100 | 3 | 3 |
|  | CC-5  | B23-COM-202   | Company Law                            | 4 | 3 | 1 | 0 | 3 | 1 | 0 | 4 | 30 | -  | 70 | -  | 100 | 3 | - |
|  | CC-6  | B23-COM-203   | Principles of Marketing                | 4 | 3 | 1 | 0 | 3 | 1 | 0 | 4 | 30 | -  | 70 | -  | 100 | 3 | - |
|  | CC-M2 | B23-COM-204   | Business Mathematics-II                | 2 | 1 | 1 | 0 | 1 | 1 | 0 | 2 | 15 | -  | 35 | -  | 50  | 3 | - |
|  | MDC-2 | B23-COM-205   | Fundamentals of Banking and Insurance  | 3 | 2 | 1 | 0 | 2 | 1 | 0 | 3 | 25 | -  | 50 | -  | 75  | 3 | - |
|  | 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)         |  |   |   |   |   |   |   |   |   |    |    |    |    |     |   |   |
| <b>Internship of 4 credits of 4-6 weeks duration after 2<sup>nd</sup> semester</b> |       |   |  |   |   |   |   |   |   |   |   |    |    |    |    |     |   |   |
| <b>SECOND YEAR SCHEME</b>  |       |   |  |   |   |   |   |   |   |   |   |    |    |    |    |     |   |   |
| III  | CC-7  | B23-COM-301   | Corporate Accounting-I                 | 4 | 3 | 1 | 0 | 3 | 1 | 0 | 4 | 30 | -  | 70 | -  | 100 | 3 | - |
|  | CC-8  | B23-COM-302   | Income Tax Law-I                       | 4 | 3 | 1 | 0 | 3 | 1 | 0 | 4 | 30 | -  | 70 | -  | 100 | 3 | - |
|  | CC-9  | B23-COM-303   | Banking and Insurance                  | 4 | 3 | 1 | 0 | 3 | 1 | 0 | 4 | 30 | -  | 70 | -  | 100 | 3 | - |
|  | CC-M3 | B23-COM-304   | Business Economics                     | 4 | 3 | 1 | 0 | 3 | 1 | 0 | 4 | 30 | -  | 70 | -  | 100 | 3 | - |
|  | MDC-3 | B23-COM-305   | Fundamentals of Indian Capital Markets | 3 | 2 | 1 | 0 | 2 | 1 | 0 | 3 | 25 | -  | 50 | -  | 75  | 3 | - |
|  | 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    | B23-COM-401   | Corporate Accounting-II         | 4 | 3 | 1 | 0 | 3 | 1 | 0 | 4 | 30 | -  | 70 | -  | 100 | 3 | - |
|  | CC-11    | B23-COM-402   | Income Tax Law-II               | 4 | 3 | 1 | 0 | 3 | 1 | 0 | 4 | 30 | -  | 70 | -  | 100 | 3 | - |
|  | CC-12    | B23-COM-403   | Entrepreneurship Development    | 4 | 3 | 1 | 0 | 3 | 1 | 0 | 4 | 30 | -  | 70 | -  | 100 | 3 | - |
|  | CC-M4(V) | From Pool of VOC offered in Sem.-IV                                   |                                 |   |   |   |   |   |   |   |   |    |    |    |    |     |   |   |
|  | 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)         |                                 |   |   |   |   |   |   |   |   |    |    |    |    |     |   |   |
| Internship of 4 credits of 4-6 weeks duration after 4 <sup>th</sup> semester |          |   |                                 |   |   |   |   |   |   |   |   |    |    |    |    |     |   |   |
| THIRD YEAR SCHEME  |          |   |                                 |   |   |   |   |   |   |   |   |    |    |    |    |     |   |   |
| V  | CC-13    | B23-COM-501   | Cost Accounting                 | 4 | 3 | 1 | 0 | 3 | 1 | 0 | 4 | 30 | -  | 70 | -  | 100 | 3 | - |
|  | CC-14    | B23-COM-502   | Goods & Services Tax*           | 4 | 3 | 0 | 1 | 3 | 0 | 2 | 5 | 20 | 10 | 50 | 20 | 100 | 3 | 3 |
|  | CC-15    | B23-COM-503   | Industrial & Labour Laws        | 4 | 3 | 1 | 0 | 3 | 1 | 0 | 4 | 30 | -  | 70 | -  | 100 | 3 | - |
|  | CC-M5(V) | From Pool of VOC offered in Sem.-V                                    |                                 |   |   |   |   |   |   |   |   |    |    |    |    |     |   |   |
| VI   | CC-16    | B23-COM-601   | Management Accounting           | 4 | 3 | 1 | 0 | 3 | 1 | 0 | 4 | 30 | -  | 70 | -  | 100 | 3 | - |
|  | CC-17    | B23-COM-602   | Auditing                        | 4 | 3 | 1 | 0 | 3 | 1 | 0 | 4 | 30 | -  | 70 | -  | 100 | 3 | - |
|  | CC-18    | B23-COM-603   | Business Statistics             | 4 | 3 | 1 | 0 | 3 | 1 | 0 | 4 | 30 | -  | 70 | -  | 100 | 3 | - |
|  | CC-M6    | B23-COM-604   | Business Environment of Haryana | 4 | 3 | 1 | 0 | 3 | 1 | 0 | 4 | 30 | -  | 70 | -  | 100 | 3 | - |
|  | CC-M7(V) | From Pool of VOC offered in Sem.-VI                                   |                                 |   |   |   |   |   |   |   |   |    |    |    |    |     |   |   |

**\*Practical Course**

**FOURTH YEAR SCHEME D - BACHELOR OF COMMERCE (HONOURS)**

|      |                     |             |   |   |   |   |   |   |   |   |   |    |    |    |    |     |   |   |
|------|---------------------|-------------|---|---|---|---|---|---|---|---|---|----|----|----|----|-----|---|---|
| VII  | CC-H1               | B23-COM-701 | Organizational Behaviour                    | 4 | 3 | 1 | 0 | 3 | 1 | 0 | 4 | 30 | -  | 70 | -  | 100 | 3 | - |
|      | CC-H2               | B23-COM-702 | Financial Management                        | 4 | 3 | 1 | 0 | 3 | 1 | 0 | 4 | 30 | -  | 70 | -  | 100 | 3 | - |
|      | CC-H3               | B23-COM-703 | Indian Business Environment                 | 4 | 3 | 1 | 0 | 3 | 1 | 0 | 4 | 30 | -  | 70 | -  | 100 | 3 | - |
|      | DSE-H1<br>(any one) | B23-COM-704 | Business Valuation                          | 4 | 3 | 1 | 0 | 3 | 1 | 0 | 4 | 30 | -  | 70 | -  | 100 | 3 | - |
|      |                     | B23-COM-705 | Strategic Management                        | 4 | 3 | 1 | 0 | 3 | 1 | 0 | 4 | 30 | -  | 70 | -  | 100 | 3 | - |
|      | PC-H1               | B23-COM-706 | Business Research Methods *                 | 4 | 3 | 0 | 1 | 3 | 0 | 2 | 5 | 20 | 10 | 50 | 20 | 100 | 3 | 3 |
|      | CC-HM1              | B23-COM-707 | Retailing                                   | 4 | 3 | 1 | 0 | 3 | 1 | 0 | 4 | 30 | -  | 70 | -  | 100 | 3 | - |
| VIII | CC-H4               | B23-COM-801 | Human Resource Management                   | 4 | 3 | 1 | 0 | 3 | 1 | 0 | 4 | 30 | -  | 70 | -  | 100 | 3 | - |
|      | CC-H5               | B23-COM-802 | Fraud Investigation and Forensic Accounting | 4 | 3 | 1 | 0 | 3 | 1 | 0 | 4 | 30 | -  | 70 | -  | 100 | 3 | - |
|      | CC-H6               | B23-COM-803 | International Business                      | 4 | 3 | 1 | 0 | 3 | 1 | 0 | 4 | 30 | -  | 70 | -  | 100 | 3 | - |
|      | DSC-H2<br>(any one) | B23-COM-804 | Corporate Governance & Sustainability       | 4 | 3 | 1 | 0 | 3 | 1 | 0 | 4 | 30 | -  | 70 | -  | 100 | 3 | - |
|      |                     | B23-COM-805 | Advertising & Personal Selling              | 4 | 3 | 1 | 0 | 3 | 1 | 0 | 4 | 30 | -  | 70 | -  | 100 | 3 | - |
|      | PC-H2               | B23-COM-806 | Stock Market Operations*                    | 4 | 3 | 0 | 1 | 3 | 0 | 2 | 5 | 20 | 10 | 50 | 20 | 100 | 3 | 3 |
|      | CC-HM2              | B23-COM-807 | Supply Chain Management                     | 4 | 3 | 1 | 0 | 3 | 1 | 0 | 4 | 30 | -  | 70 | -  | 100 | 3 | - |

| FOURTH YEAR SCHEME D - BACHELOR OF COMMERCE (HONOURS WITH RESEARCH) |                     |             |   |    |   |   |   |   |   |   |   |    |    |     |    |     |   |   |
|---|---------------------|-------------|---|----|---|---|---|---|---|---|---|----|----|-----|----|-----|---|---|
| VII   | CC-H1               | B23-COM-701 | Organizational Behaviour                    | 4  | 3 | 1 | 0 | 3 | 1 | 0 | 4 | 30 | -  | 70  | -  | 100 | 3 | - |
|   | CC-H2               | B23-COM-702 | Financial Management                        | 4  | 3 | 1 | 0 | 3 | 1 | 0 | 4 | 30 | -  | 70  | -  | 100 | 3 | - |
|   | CC-H3               | B23-COM-703 | Indian Business Environment                 | 4  | 3 | 1 | 0 | 3 | 1 | 0 | 4 | 30 | -  | 70  | -  | 100 | 3 | - |
|   | DSE-H1<br>(any one) | B23-COM-704 | Business Valuation                          | 4  | 3 | 1 | 0 | 3 | 1 | 0 | 4 | 30 | -  | 70  | -  | 100 | 3 | - |
|   |                     | B23-COM-705 | Strategic Management                        | 4  | 3 | 1 | 0 | 3 | 1 | 0 | 4 | 30 | -  | 70  | -  | 100 | 3 | - |
|   | PC-H1               | B23-COM-706 | Business Research Methods *                 | 4  | 3 | 0 | 1 | 3 | 0 | 2 | 5 | 20 | 10 | 50  | 20 | 100 | 3 | 3 |
|   | CC-HM1              | B23-COM-707 | Retailing                                   | 4  | 3 | 1 | 0 | 3 | 1 | 0 | 4 | 30 | -  | 70  | -  | 100 | 3 | - |
| VIII  | CC-H4               | B23-COM-801 | Human Resource Management                   | 4  | 3 | 1 | 0 | 3 | 1 | 0 | 4 | 30 | -  | 70  | -  | 100 | 3 | - |
|   | CC-H5               | B23-COM-802 | Fraud Investigation and Forensic Accounting | 4  | 3 | 1 | 0 | 3 | 1 | 0 | 4 | 30 | -  | 70  | -  | 100 | 3 | - |
|   | CC-HM2              | B23-COM-807 | Supply Chain Management                     | 4  | 3 | 1 | 0 | 3 | 1 | 0 | 4 | 30 | -  | 70  | -  | 100 | 3 | - |
|   |                     | B23-COM-808 | Project/Dissertation Report                 | 12 | - | - | - | - | - | - | - | -  | -  | 300 | -  | 300 | - | - |

**\*Practical Course**

| Session 2026-2027   |  |                 |                      |
|---|--|-----------------|----------------------|
| Part-A Introduction   |  |                 |                      |
| Subject   | Commerce   |                 |                      |
| Semester  | I  |                 |                      |
| Name of the Course  | Financial Accounting   |                 |                      |
| Course Code   | B23-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)  | <b>After completing this course, the learner will be able to:</b> <ol style="list-style-type: none"> <li>develop the understanding of theoretical framework of financial accounting and accounting standards.</li> <li>prepare the financial statements of companies.</li> <li>understand and prepare the accounts for the non-profit organizations and consignment accounts.</li> <li>prepare the branch accounts and knowing the accounting treatment in hire purchase &amp; instalment payment accounts.</li> </ol> |                 |                      |
|   | 5*.  |                 |                      |
|   | <b>Theory</b>  | <b>Tutorial</b> | <b>Total</b>         |
| Credits   | 03   | 01              | 04                   |
| Contact Hours   | 03   | 01              | 04                   |
| Internal Assessment Marks   | 30   | -               | 30                   |
| End Term Exam Marks   | 70   | -               | 70                   |
| Exam Time   | 3 Hrs.   | -               | -                    |
| Part-B Contents of the Course   |  |                 |                      |
| <b>Instructions for Paper Setters</b><br><b>Note:</b> 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. |  |                 |                      |
| <b>Unit</b>   | <b>Topics</b>  |                 | <b>Contact Hours</b> |
| I   | Financial accounting: Concept, objectives & scope; Accounting as an information system; Accounting   |                 | 14                   |

|  |  |                             |
|--|--|-----------------------------|
|  | principles: Concepts and conventions; Double entry system; A brief overview of accounting standards in India; Journal, Ledger & trial balance.   |                             |
| II   | Capital and revenue: Concept and classification of income; Expenditure; Receipts; Provisions & reserves. Final Accounts: Trading & Profit and loss account and balance sheet with adjustments.                   | 14                          |
| III  | Accounting for non-profit organizations; Consignment accounts: accounting records; Normal and abnormal loss; Valuation of unsold stock.  | 16                          |
| IV   | Branch accounts: dependent branch, debtor's system, stock and debtor system; Wholesale branch, Final accounts; Hire purchase and instalment payment system: basic concepts, difference and accounting treatment. | 16                          |
| V*   | ----   |                             |
| <b>Suggested Evaluation Methods</b>  |  |                             |
| <b>Internal Assessment:</b><br>➤ <b>Theory: 30</b><br>Class Participation 5<br>Seminar/Presentation/Assignment/Quiz/Class Test etc. 10<br>Mid Term Exam 15   |  | <b>End Term Exam<br/>70</b> |
| <b>Part-C Learning Resources</b>   |  |                             |
| <b>Recommended Books/E-Resources/LMS:</b> <ul style="list-style-type: none"> <li>• Gupta R. L. and Radhaswamy, M., Financial Accounting, Sultan Chand and Sons, New Delhi.</li> <li>• Hanif &amp; Mukherjee., Financial Accounting. Tata McGraw Hill.</li> <li>• Lal Jawahar, Seema Srivastava &amp; Shivani Abrol, Financial Accounting Text and Problems, Himalaya Publishing House, New Delhi.</li> <li>• Maheswari S. N. and Maheswari S. K.: Financial Accounting, Vikas Publishing House, Noida.</li> <li>• Sehgal Ashok &amp; Sehgal Deepak, Fundamentals of Financial Accounting, Taxmann, New Delhi.</li> </ul> |  |                             |

\* Applicable for courses having practical component.

| Session 2026-2027  |   |                 |              |
|--|---|-----------------|--------------|
| Part-A Introduction  |   |                 |              |
| Subject  | Commerce  |                 |              |
| Semester   | I   |                 |              |
| Name of the Course   | Business Laws   |                 |              |
| Course Code  | B23-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)   | <b>After completing this course, the learner will be able to:</b> <ol style="list-style-type: none"> <li>1. understand the provisions of Indian Contract Act.</li> <li>2. know the obligations of buyer and seller for making the business agreements and contracts.</li> <li>3. apply skills to initiate entrepreneurial ventures as partnership and LLP.</li> <li>4. understand the concepts &amp; scope of negotiable instruments and legal safeguards in Information Technology.</li> </ol> |                 |              |
|  | 5*.   |                 |              |
| Credits  | <b>Theory</b>   | <b>Tutorial</b> | <b>Total</b> |
|  | 03  | 01              | 04           |
| Contact Hours  | 03  | 01              | 04           |
| Internal Assessment Marks  | 30  | -               | 30           |
| End Term Exam Marks  | 70  | -               | 70           |
| Exam Time  | 3 Hrs.  | -               | -            |
| Part-B Contents of the Course  |   |                 |              |
| Instructions for Paper Setters   |   |                 |              |
| <b>Note:</b> 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; An overview of Proposal and acceptance, Capacity of parties to contract, Free consent, Lawful consideration, Lawful object; Void  | 15              |              |



|   |  |                      |
|---|--|----------------------|
|   | Agreement; Performance of contract; Discharge of contract; Remedies for breach of contract.  |                      |
| II  | Sale of Goods Act, 1930: Formation of contract of sale; Goods and their classification; Price; Conditions and warranties; Transfer of ownership in goods; Performance of the contract of sale; Remedies: unpaid seller and his rights, buyer's remedies; Auction sale, Online auction.   | 15                   |
| III   | Indian Partnership Act 1932: Nature of firm; Duties and rights of partners; Liabilities of firm and partner; Limited Liability Partnership Act, 2008: concepts, characteristics of LLP; Incorporation of LLP; LLP agreement, Extent & limitations of liabilities of LLP and partners.  | 15                   |
| IV  | Negotiable Instruments Act, 1881: scope, features and types; Negotiation; Crossing; Dishonor and discharge of negotiable instruments. Information Technology Act, 2000: Purpose; Benefits and limitations; Digital signature; E-Governance; Attribution of electronic records, duties of subscribers; Penalties and adjudication offences. | 15                   |
| V*  |  |                      |
| <b>Suggested Evaluation Methods</b>   |  |                      |
| <b>Internal Assessment:</b>   |  | <b>End Term Exam</b> |
| ➤ <b>Theory: 30</b>   |  | <b>70</b>            |
| Class Participation   |  | 5                    |
| Seminar/Presentation/Assignment/Quiz/Class Test etc.  |  | 10                   |
| Mid Term Exam   |  | 15                   |
| <b>Part-C Learning Resources</b>  |  |                      |
| <b>Recommended Books/E-Resources/LMS:</b>   |  |                      |
| <ul style="list-style-type: none"> <li>• Aggarwal Rohini, <i>Mercantile &amp; Commercial Laws</i>, Taxmann Allied Services (P) Ltd., New Delhi.</li> <li>• Bhushan, Bharat. Kapoor, N.D., Abbi, Rajni, "Elements of Business Law". Sultan Chand &amp; Sons Pvt. Ltd.</li> <li>• Bulchandani, K.R., <i>Business Laws</i>, Himalaya Publishing House, New Delhi.</li> <li>• Datey, V.S., <i>Business and Corporate Laws</i>, Taxmann Publications, New Delhi.</li> <li>• Kapoor, N.D., <i>Business Law</i>, Sultan Chand &amp; Sons, New Delhi.</li> <li>• Kuchhal, M.C., Kuchhal Vivek, <i>Business Legislation for Management</i>, Vikas Publishing House Pvt. Ltd., New Delhi.</li> <li>• Tulsian, P.C., <i>Business Laws</i>, Tata McGraw Hill, New Delhi.</li> </ul> |  |                      |

\* Applicable for courses having practical component.

| Session 2026-2027   |  |                      |              |
|---|--|----------------------|--------------|
| Part-A Introduction   |  |                      |              |
| Subject   | Commerce   |                      |              |
| Semester  | I  |                      |              |
| Name of the Course  | Business Management  |                      |              |
| Course Code   | B23-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)  | <b>After completing this course, the learner will be able to:</b> <ol style="list-style-type: none"> <li>1. gain knowledge about the conceptual framework of business management; development of management thoughts and knowing the emerging management thoughts.</li> <li>2. understand the utility and application of planning and organizing functions of management.</li> <li>3. assimilate and use the concepts of delegation, decentralization and staffing in organization.</li> <li>4. comprehend the concept and applications of leadership styles, and controlling practices in organizations.</li> </ol> |                      |              |
|   | 5*.-----   |                      |              |
| Credits   | <b>Theory</b>  | <b>Tutorial</b>      | <b>Total</b> |
|   | 03   | 01                   | 04           |
| Contact Hours   | 03   | 01                   | 04           |
| Internal Assessment Marks   | 30   | -                    | 30           |
| End Term Exam Marks   | 70   | -                    | 70           |
| Exam Time   | 3 Hrs.   | -                    | -            |
| Part-B Contents of the Course   |  |                      |              |
| <b>Instructions for Paper Setters</b><br><b>Note:</b> 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. |  |                      |              |
| <b>Unit</b>   | <b>Topics</b>  | <b>Contact Hours</b> |              |
| I   | Introduction to Management: characteristics and significance, process and functions of management; Management: as science, art and profession; Approaches to management: Classical and neo classical approach, behavioral approach,  | 15                   |              |

|  |  |                                   |
|--|--|-----------------------------------|
|  | management science approach, systems approach and contingency approach; Emerging management concepts.  |                                   |
| II   | Planning: process and importance; Types of plans: Policy, programme, strategy, vision, mission, goals and objectives; Organizing: Principles and benefits of organizations; Organizational structure: Functional, line and staff, matrix, formal vs. informal; Organizational structure for large scale business organization, virtual organization.   | 15                                |
| III  | Staffing: Importance, scope and modes of staffing; Delegation: Advantages, barriers to delegation, guidelines for effective delegation; Decentralization and Centralization: Advantages and disadvantages; Factors influencing decentralization; Directing; Coordination; Controlling: Characteristics and process of control, prerequisites of an effective control system, controlling techniques. | 15                                |
| IV   | Motivation: Objectives and significance; Approaches to motivation; Leadership: Significance and functions; Leadership styles; Approaches to leadership   | 15                                |
| V*   | -  |                                   |
| <b>Suggested Evaluation Methods</b>  |  |                                   |
| <b>Internal Assessment:</b><br>➤ <b>Theory: 30</b><br>Class Participation 5<br>Seminar/Presentation/Assignment/Quiz/Class Test etc. 10<br>Mid Term Exam 15   |  | <b>End Term Exam</b><br><b>70</b> |
| <b>Part-C Learning Resources</b>   |  |                                   |
| <b>Recommended Books/E-Resources/LMS:</b> <ul style="list-style-type: none"> <li>• Basu, C, Business Organisation and Management, McGraw Hill Education.</li> <li>• Bhattacharya Kumar Deepak, Principles of Management, Pearson, New Delhi.</li> <li>• Gupta, C.B.: Management: Theory and Practice, Sultan Chand &amp; Sons, New Delhi</li> <li>• O'Donnel Cyril &amp; Koontz Harold, Management, McGraw Hill, New Delhi.</li> <li>• Stephen P Robbins, David A DeCenzo, 'Fundamentals of Management, Essential Concepts and Applications</li> <li>• Tripathi, P.C. &amp; Reddy, P.N., Principles of Management, Tata McGraw Hill, New Delhi.</li> </ul> |  |                                   |

\* Applicable for courses having practical component.

| Session 2026-2027   |   |                 |              |
|---|---|-----------------|--------------|
| Part-A Introduction   |   |                 |              |
| Subject   | Commerce  |                 |              |
| Semester  | I   |                 |              |
| Name of the Course  | Business Mathematics-I  |                 |              |
| Course Code   | B23-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)  | <b>After completing this course, the learner will be able to:</b> <ol style="list-style-type: none"> <li>1. understand set theory, logical statements and truth tables.</li> <li>2. learn the logarithms and arithmetic and geometric progressions and their applications.</li> <li>3. familiarize with the concepts of matrices and determinants. Learn to solve system of simultaneous linear equations.</li> <li>4. have the conceptual knowledge of Compound interest, annuity, loan, debenture and sinking funds and attain skills to use these concepts in daily life.</li> </ol> |                 |              |
|   | 5*.   |                 |              |
|   | <b>Theory</b>   | <b>Tutorial</b> | <b>Total</b> |
| Credits   | 01  | 01              | 02           |
| Contact Hours   | 01  | 01              | 02           |
| Internal Assessment Marks   | 15  | -               | 15           |
| End Term Exam Marks   | 35  | -               | 35           |
| Exam Time   | 3 Hrs.  | -               | -.           |
| Part-B Contents of the Course   |   |                 |              |
| Instructions for Paper Setters  |   |                 |              |
| <p><b>Note:</b> The examiner will set 9 questions asking two questions from each unit and one compulsory question by taking course learning outcomes (CLOs) into consideration. About 40% questions should be numerical type. 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.</p> |   |                 |              |

| Unit   | Topics  | Contact Hours                     |
|--|---|-----------------------------------|
| I  | Set Theory: Representation of sets, equivalent sets, power set, complement of a set. Venn Diagrams: Union and intersection of sets, De-Morgan's laws; Logical statements and truth tables.  | 8                                 |
| II   | Logarithms: Laws of operation, log tables; Arithmetic and geometric progression.  | 7                                 |
| III  | Matrices and Determinants: Definition of a matrix, order, equality, types of matrices; Operations on matrices: Addition, multiplication and multiplication with a scalar and their simple properties; Determinant of a square matrix (upto 3x 3 order): Properties of determinants, minors, co-factors and applications of determinants in finding the area of triangle, adjoint and inverse of a square matrix, solutions of a system of linear equations by examples. | 8                                 |
| IV   | Compound interest and annuities: Different types of interest rates, types of annuities, present value and amount of an annuity (including the case of continuous compounding), valuation of simple loans and debentures, problems related to sinking funds.   | 7                                 |
| V*   |   |                                   |
| <b>Suggested Evaluation Methods</b>  |   |                                   |
| <b>Internal Assessment:</b><br>➤ <b>Theory: 15</b><br>Class Participation 4<br>Seminar/Presentation/Assignment/Quiz/Class Test etc. 4<br>Mid Term Exam 7   |   | <b>End Term Exam</b><br><b>35</b> |
| <b>Part-C Learning Resources</b>   |   |                                   |
| <b>Recommended Books/E-Resources/LMS:</b> <ul style="list-style-type: none"> <li>• Allen R.G.D., Basic Mathematics, Macmillan, New Delhi</li> <li>• D.C. Sancheti and V.K. Kapoor, Business Mathematics, Sultan Chand and Sons.</li> <li>• E. Don and J. Lerner, Schaum outlines of Basic Business Mathematics, McGraw Hill.</li> <li>• Holden, Mathematics for Business and Economics, Macmillan India, New Delhi.</li> <li>• S.C. Gupta and V.K. Kapoor, Fundamentals of Mathematical Statistics, S. Chand &amp; Sons, Delhi.</li> </ul> |   |                                   |

\* Applicable for courses having practical component.

| Session 2026-2027  |   |                 |               |
|--|---|-----------------|---------------|
| Part-A Introduction  |   |                 |               |
| Subject  | Commerce  |                 |               |
| Semester   | I   |                 |               |
| Name of the Course   | Personal Finance  |                 |               |
| Course Code  | B23-COM-105   |                 |               |
| Course Type: (CC/MCC/MDC/CCM/ DSEC/VOC/DSE/PC/AEC/ VAC)  | MDC-1   |                 |               |
| Level of the course (As per Annexure-I)  | 100-199   |                 |               |
| Pre-requisite for the course (if any)  | NIL   |                 |               |
| Course Learning Outcomes (CLO)   | <b>After completing this course, the learner will be able to:</b> <ol style="list-style-type: none"> <li>1. understand the basics of personal finance and personal financial planning.</li> <li>2. gain knowledge about investing in stock market.</li> <li>3. do planning for other investment avenues.</li> <li>4. understand the role of regulatory environment in managing personal finance and retirement planning.</li> </ol> |                 |               |
|  | 5*  |                 |               |
| Credits  | <b>Theory</b>   | <b>Tutorial</b> | <b>Total</b>  |
|  | 02  | 01              | 03            |
| Contact Hours  | 02  | 01              | 03            |
| Internal Assessment Marks  | 25  | -               | 25            |
| End Term Exam Marks  | 50  | -               | 50            |
| Exam Time  | 3 Hrs.  | -               | -             |
| Part-B Contents of the Course  |   |                 |               |
| Instructions for Paper Setters   |   |                 |               |
| <b>Note:</b> 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 5 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  | Personal finance: Concept, need, principles and scope; Financial objectives; Personal financial planning: Process, factors  |                 | 11            |

|  |  |                      |
|--|--|----------------------|
|  | affecting; Financial planner: Role and functions; Sources of finance.  |                      |
| II   | Basics of investment; Investment avenues and strategies; Shares and debentures: Concept and types; Mutual Funds: Concept, types, asset management companies, identifying mutual fund for investment; Investing in stock markets: Identifying stocks, holding, day trading, hedging instruments, etc. | 12                   |
| III  | Other investment Avenues: Gold bonds, sovereign bonds, tax saving instruments, PPF, Provident Fund, etc.; Tax treatment of investment; Likely causes of cheating and fraud in investment.  | 11                   |
| IV   | Institutional framework for investing: An overview of SEBI, IRDA, RERA, AMFI, bank ombudsman; Retirement planning: Pension plans, NPS.   | 11                   |
| V*   | -  |                      |
| <b>Suggested Evaluation Methods</b>  |  |                      |
| <b>Internal Assessment:</b>  |  | <b>End Term Exam</b> |
| ➤ <b>Theory: 25</b>  |  | <b>50</b>            |
| Class Participation  |  | 5                    |
| Seminar/Presentation/Assignment/Quiz/Class Test etc.   |  | 7                    |
| Mid Term Exam  |  | 13                   |
| <b>Part-C Learning Resources</b>   |  |                      |
| <b>Recommended Books/E-Resources/LMS:</b>  |  |                      |
| <ul style="list-style-type: none"> <li>• Arthur J. Keown: Personal Finance, Pearson India.</li> <li>• Halan, Monika, Lets Talk Money: You've Worked Hard for It, Now Make It Work for You, July, Harper Business.</li> <li>• Jack R. Kapoor, Les R. Dlabay, Robert J. Hughes, Melissa Hart: Personal Finance, Tata McGraw Hill India.</li> <li>• Lewis Altfest: Personal Financial Planning, Tata McGraw Hill.</li> <li>• Madura Jeff: Personal Finance, Pearson India.</li> <li>• Sinha. Madhu, Financial Planning: A Ready Reckoner, McGraw Hill.</li> </ul> |  |                      |

\* Applicable for courses having practical component.

| Session 2026-2027   |  |                  |              |
|---|--|------------------|--------------|
| Part-A Introduction   |  |                  |              |
| Subject   | Commerce   |                  |              |
| Semester  | II   |                  |              |
| Name of the Course  | Computerized Accounting System*  |                  |              |
| Course Code   | B23-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)  | <p><b>After completing this course, the learner will be able to:</b></p> <ol style="list-style-type: none"> <li>1. understand the concept of computerized accounting and be familiar with accounting software.</li> <li>2. create company ledger, vouchers in accounts software.</li> <li>3. prepare financial statements in Tally.</li> <li>4. comply with tax regulations – GST, Income Tax, etc.</li> </ol> <p>5*. make journal entries, ledgers, trial balance, profit and loss account, balance sheet and records, other business operations on Computerized accounting software, such as Tally Prime (Latest Version).</p> |                  |              |
| Credits   | <b>Theory</b>  | <b>Practical</b> | <b>Total</b> |
|   | 03   | 01               | 04           |
| Contact Hours   | 03   | 02               | 05           |
| Internal Assessment Marks   | 20   | 10               | 30           |
| End Term Exam Marks   | 50   | 20               | 70           |
| Exam Time   | 3 Hrs.   | 3 Hrs.           | -            |
| Part-B Contents of the Course   |  |                  |              |
| Instructions for Paper Setters  |  |                  |              |
| <p><b>Note:</b> 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 5 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.</p> |  |                  |              |
| Unit  | Topics   | Contact Hours    |              |
| I   | Computerized Accounting System: Concept, Tally Prime, installations of Tally Prime, licensing configurations; Tally vault password: Security control in Tally Prime, data backup   | 15               |              |



|     |   |    |
|-----|---|----|
|     | and restore, export and import data, edit log feature in tally; Gateway of Tally.   |    |
| II  | Company creation: Setup features, accounting features, configuration, shutting and deleting a company; Ledger creation: Creating single and multiple ledgers, altering, deleting and displaying ledger; Invoicing; Budgets; Cost centres; Interest calculations; Inventory: Stock items, purchase and sales orders processing, godowns. | 15 |
| III | Financial Statements: Profit & loss account, balance sheet; Bank reconciliation; Debit and credit note; Tally audit features; Printing features; Management Information System & different reports in tally.  | 15 |
| IV  | Income tax and GST in Tally Prime; TDS; TCS; Payroll in Tally: Introduction, salary accounting, payroll masters, payroll vouchers, gratuity, provident fund, ESI, payroll reports.  | 15 |
| V*  | Procedures to create a company, prepare a profit and loss account, prepare Balance sheet, show some entries of TDS and TCS, GST entries in Tally Payroll in Tally.  | 30 |

#### Suggested Evaluation Methods

|  |   |
|--|---|
| <b>Internal Assessment:</b><br>➤ <b>Theory: 20</b><br>Class Participation 5<br>Seminar/Presentation/Assignment/Quiz/Class Test etc. 5<br>Mid Term Exam: 10<br>➤ <b>Practicum: 10</b><br>Class Participation -<br>Seminar/Demonstration/Viva Voce/Lab Records etc. 10<br>Mid Term Exam: - | <b>End Term Exam</b><br>Theory: 50<br>Practicum: 20 |
|--|---|

#### Part-C Learning Resources

##### **Recommended Books/E-Resources/LMS:**

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

\* Applicable for courses having practical component.

| Session 2026-2027   |   |                      |              |
|---|---|----------------------|--------------|
| Part-A Introduction   |   |                      |              |
| Subject   | Commerce  |                      |              |
| Semester  | II  |                      |              |
| Name of the Course  | Company Law   |                      |              |
| Course Code   | B23-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)  | <b>After completing this course, the learner will be able to:</b> <ol style="list-style-type: none"> <li>1. understand the concept of company as form of business organization, regulatory framework and the process of incorporation.</li> <li>2. elaborate on important documents of the company and their operational usefulness.</li> <li>3. understand the procedure of raising capital, knowing rights &amp; duties of Directors and Company Secretary.</li> <li>4. apply the understanding of the regulatory provisions relating to dividend decisions and winding up of the company.</li> </ol> |                      |              |
|   | 5*.-  |                      |              |
| Credits   | <b>Theory</b>   | <b>Tutorial</b>      | <b>Total</b> |
|   | 03  | 01                   | 04           |
| Contact Hours   | 03  | 01                   | 04           |
| Internal Assessment Marks   | 30  | -                    | 30           |
| End Term Exam Marks   | 70  | -                    | 70           |
| Exam Time   | 03 Hrs.   | -                    | -            |
| Part-B Contents of the Course   |   |                      |              |
| <b>Instructions for Paper Setters</b><br><b>Note:</b> 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. |   |                      |              |
| <b>Unit</b>   | <b>Topics</b>   | <b>Contact Hours</b> |              |
| I   | Company: Concept, characteristics, types; Conversion of private company into public company & vice versa; Incorporation of a company; Legal position of promoters; Pre-incorporation contracts.   | 14                   |              |

|  |   |                             |
|--|---|-----------------------------|
| II   | Memorandum of Association: Clauses and alteration procedure, Doctrine of ultra vires; Articles of Association: Clauses and alteration; Doctrine of indoor management; Doctrine of constructive notice; Prospectus: Concept, types, contents and formalities of red herring & shelf prospectus, mis-statement and remedies, liabilities for misstatements in Prospectus. | 16                          |
| III  | Share capital: Types, issue and allotment of shares; Reduction of share capital; Board of Directors: Composition, legal position, qualification, appointment, powers, duties & liabilities and removal of directors; Company secretary: Role, appointment, duties, liabilities, rights and removal.   | 16                          |
| IV   | Dividend: Types, factors affecting dividend decisions, Legal provisions, dividend practices prevalent in India; Winding up of a company: Reasons, modes, procedure and implications of winding up.  | 14                          |
| V*   | -   |                             |
| <b>Suggested Evaluation Methods</b>  |   |                             |
| <b>Internal Assessment:</b><br>➤ <b>Theory: 30</b><br>Class Participation 5<br>Seminar/Presentation/Assignment/Quiz/Class Test etc. 10<br>Mid Term Exam 15   |   | <b>End Term Exam<br/>70</b> |
| <b>Part-C Learning Resources</b>   |   |                             |
| <b>Recommended Books/E-Resources/LMS:</b> <ul style="list-style-type: none"> <li>• Bhushan, Bharat. Kapoor, N.D., Abbi, Rajni, <i>Elements of Company Law</i>. Sultan Chand &amp; Sons Pvt. Ltd.</li> <li>• Kapoor N.D., <i>Elements of Company Law</i>, Sultan Chand &amp; Sons, New Delhi.</li> <li>• Majumdar, A.K. and Kapoor, G.K., <i>Company Law</i>, Taxmann Publications.</li> <li>• Ramaiya A., <i>Guide to the Companies Act</i>, Wadhwa &amp; Co, Nagpur.</li> <li>• Ratan Nolakha, <i>Company Law and Practice</i>, Vikas Publications, New Delhi.</li> </ul> |   |                             |

\* Applicable for courses having practical component.

| Session 2026-2027  |   |                 |              |
|--|---|-----------------|--------------|
| Part-A Introduction  |   |                 |              |
| Subject  | Commerce  |                 |              |
| Semester   | II  |                 |              |
| Name of the Course   | Principles of Marketing   |                 |              |
| Course Code  | B23-COM-203   |                 |              |
| Course Type: (CC/MCC/MDC/CCM/DSEC/VOC/DSE/PC/AEC/VAC)  | CC-6  |                 |              |
| Level of the course (As per Annexure-I)  | 100-199   |                 |              |
| Pre-requisite for the course (if any)  | NIL   |                 |              |
| Course Learning Outcomes (CLO)   | <b>After completing this course, the learner will be able to:</b> <ol style="list-style-type: none"> <li>1. understand the basic concepts of marketing and assess the marketing environment.</li> <li>2. analyse the consumer behaviour in the present scenario and marketing segmentation.</li> <li>3. discover the new product development and factors affecting the price of a product in the present context.</li> <li>4. understand the promotional and distribution strategies along with the recent developments in the field of marketing.</li> </ol> |                 |              |
| Credits  | <b>Theory</b>   | <b>Tutorial</b> | <b>Total</b> |
|  | 03  | 01              | 04           |
| Contact Hours  | 03  | 01              | 04           |
| Internal Assessment Marks  | 30  | -               | 30           |
| End Term Exam Marks  | 70  | -               | 70           |
| Exam Time  | 03 Hrs.   | -               | -            |
| Part-B Contents of the Course  |   |                 |              |
| Instructions for Paper Setters   |   |                 |              |
| <b>Note:</b> 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  | Marketing: Concept, nature, scope and importance; Evolution of Marketing; Understanding marketing in new perspectives; Marketing environment: Concept, importance; Micro environmental factors: Suppliers, marketing intermediaries, customers, competitors, public; Macro environmental factors:   | 15              |              |

|  |  |                                   |
|--|--|-----------------------------------|
|  | Demographic, economic, natural, technological, politico-legal and socio- cultural.   |                                   |
| II   | Consumer behaviour: Concept, nature and importance, consumer buying decision process, factors Influencing consumer buying behaviour; Market segmentation: Concept, importance and bases; Target market selection; Positioning: Concept, importance and bases.  | 15                                |
| III  | Product: Concept, importance and classification; Branding, Packaging and Labelling; Product life cycle; New product development; Pricing: Concept, significance, price determination, pricing methods, pricing policies and strategies.  | 15                                |
| IV   | Promotion: Nature and importance; Advertising, personal selling, sales promotion and publicity/public relations; Factors affecting promotion mix decisions; Distribution: Concept, importance and types of distribution channels; Factors affecting choice of distribution channel; Retailing; Wholesaling. Overview of recent developments in marketing: Social marketing; Online marketing; Direct marketing; Green marketing; Relationship marketing. | 15                                |
| V*   | --   |                                   |
| <b>Suggested Evaluation Methods</b>  |  |                                   |
| <b>Internal Assessment:</b><br>➤ <b>Theory: 30</b><br>Class Participation 5<br>Seminar/Presentation/Assignment/Quiz/Class Test etc. 10<br>Mid Term Exam 15   |  | <b>End Term Exam</b><br><b>70</b> |
| <b>Part-C Learning Resources</b>   |  |                                   |
| <b>Recommended Books/E-Resources/LMS:</b> <ul style="list-style-type: none"> <li>• Grewal, Dhruv and Michael Levy; <i>Marketing</i>; Tata McGraw Hill.</li> <li>• Kumar Arun &amp; Meenakshi N., Marketing Management, Vikas Publishing House Pvt. Ltd., New Delhi. Third Edition</li> <li>• Michael, J. Etzel, Bruce J. Walker, William J Stanton and Ajay Pandit, Marketing: Concepts and Cases. (Special Indian Edition)., McGraw Hill Education</li> <li>• Philip Kotler, Principles of Marketing. Pearson Education.</li> <li>• Ramaswami, V.S. and Namakumari, S.; <i>Marketing Management</i>; MacMillan India Ltd.</li> <li>• Saxena Rajan, Marketing Management, Tata McGraw-Hill Publishing Company Ltd., New Delhi. Fifth Edition.</li> </ul> |  |                                   |

\* Applicable for courses having practical component.

| Session 2026-2027  |  |                 |              |
|--|--|-----------------|--------------|
| Part-A Introduction  |  |                 |              |
| Subject  | Commerce   |                 |              |
| Semester   | II   |                 |              |
| Name of the Course   | Business Mathematics-II  |                 |              |
| Course Code  | B23-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)   | <p><b>After completing this course, the learner will be able to:</b></p> <ol style="list-style-type: none"> <li>1. gain the knowledge to find derivatives simple functions related to commerce problems, attain skills to use application of derivatives in evaluating maxima and minima.</li> <li>2. learn to find integration of simple functions related to commerce and economic problems, attain skills to use application of integration in business and commerce problems.</li> <li>3. apply binomial theorem, learn the concept and applications of permutations and combinations.</li> <li>4. learn the concept of Linear programming and formulation of linear programming problems related to business and commerce.</li> </ol> |                 |              |
|  | 5*.  |                 |              |
|  | <b>Theory</b>  | <b>Tutorial</b> | <b>Total</b> |
| Credits  | 01   | 01              | 02           |
| Contact Hours  | 01   | 01              | 02           |
| Internal Assessment Marks  | 15   | -               | 15           |
| End Term Examination Marks   | 35   | -               | 35           |
| Examination Time   | 3Hrs   | -               | -            |
| Part-B Contents of the Course  |  |                 |              |
| Instructions for Paper Setters   |  |                 |              |
| <p><b>Note:</b> 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</p> |  |                 |              |

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  | Differentiation; derivative of simple functions and other functions (excluding trigonometric functions) having applications in business studies; Maxima and minima of Revenue, Cost, Demand, Production, Profit functions and other functions related to business and commerce. | 8                                 |
| II   | Integration: Definite and indefinite (simple functions excluding trigonometric functions), basic rules of integration, application of integration in commercial and business problems.  | 8                                 |
| III  | Binomial Theorem; Permutations and Combinations.  | 7                                 |
| IV   | Linear programming: Formulation of linear programming problems (LPP) and their solution by graphical and simplex methods, Applications of linear programming in solving problems related to business and commerce.  | 7                                 |
| V*   | -   |                                   |
| <b>Suggested Evaluation Methods</b>  |   |                                   |
| <b>Internal Assessment:</b><br>➤ <b>Theory: 15</b><br>Class Participation 4<br>Seminar/Presentation/Assignment/Quiz/Class Test etc. 4<br>Mid Term Exam 7   |   | <b>End Term Exam</b><br><b>35</b> |
| <b>Part-C Learning Resources</b>   |   |                                   |
| <b>Recommended Books/E-Resources/LMS:</b> <ul style="list-style-type: none"> <li>• A.R. Vasishtha, Matrices, Krishna Prakashan (P) Media Ltd.</li> <li>• Allen R.G.D., Basic Mathematics, Macmillan, New Delhi</li> <li>• D.C. Sancheti and V.K. Kapoor, Business Mathematics, Sultan Chand and Sons.</li> <li>• Dowling E.T., Mathematics for Economics, Schaum Series, McGraw Hill, London.</li> <li>• E.T. Dowling, Schaum outlines of Calculus for Business, Economics and the Social Sciences. McGraw Hill.</li> <li>• Holden, Mathematics for Business and Economics, Macmillan India, New Delhi.</li> <li>• S.C. Gupta and V.K. Kapoor, Fundamentals of Mathematical Statistics, S. Chand &amp; Sons, Delhi.</li> </ul> |   |                                   |

\* Applicable for courses having practical component.

| Session 2026-2027  |  |                 |               |
|--|--|-----------------|---------------|
| Part-A Introduction  |  |                 |               |
| Subject  | Commerce   |                 |               |
| Semester   | II   |                 |               |
| Name of the Course   | Fundamentals of Banking and Insurance  |                 |               |
| Course Code  | B23-COM-205  |                 |               |
| Course Type: (CC/MCC/MDC/CCM/ DSEC/VOC/DSE/PC/AEC/ VAC   | MDC-2  |                 |               |
| Level of the course (As per Annexure-I);   | 100-199  |                 |               |
| Pre-requisite for the course (if any)  | NIL  |                 |               |
| Course Learning Outcomes (CLO)   | <b>After completing this course, the learner will be able to:</b> <ol style="list-style-type: none"> <li>1. know the basics of banking.</li> <li>2. understand the banking instruments.</li> <li>3. understand the basics of insurance.</li> <li>4. learn about various types of insurance.</li> </ol> |                 |               |
|  | 5*.-   |                 |               |
|  | <b>Theory</b>  | <b>Tutorial</b> | <b>Total</b>  |
| Credits  | 02   | 01              | 03            |
| Contact Hours  | 02   | 01              | 03            |
| Internal Assessment Marks  | 25   | -               | 25            |
| End Term Exam Marks  | 50   | -               | 50            |
| Exam Time  | 3 Hrs.   | -               | -             |
| Part-B Contents of the Course  |  |                 |               |
| Instructions for Paper Setters   |  |                 |               |
| <b>Note:</b> 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 5 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  | Banking: Concept, features, functions, importance and principles of banking; Evolution of banking in India; Classifications of banks.  |                 | 10            |



|   |   |                                   |
|---|---|-----------------------------------|
| II  | Banking instruments: Concept, types and crossing of cheques; Lending functions of a bank: Types of Advances: Secured & unsecured, loans- Short, medium and long-Term Methods of granting advances; Utility services of a bank: Remittance through bank drafts; E Banking; Internet banking; Safe deposit lockers. | 12                                |
| III   | Insurance: Concept, need and principles of insurance; Insurance and economic development; Life Insurance: Concept, features, importance, and types: procedure of taking life insurance policies, nomination and assignment.   | 10                                |
| IV  | General insurance: concept, features, importance, and types; Procedure of taking general insurance: An overview of Fire insurance, Marine Insurance, Health Insurance.  | 13                                |
| V*  | -   |                                   |
| <b>Suggested Evaluation Methods</b>   |   |                                   |
| <b>Internal Assessment:</b><br>➤ <b>Theory: 25</b><br>Class Participation 5<br>Seminar/Presentation/Assignment/Quiz/Class Test etc. 7<br>Mid Term Exam 13   |   | <b>End Term Exam</b><br><b>50</b> |
| <b>Part-C Learning Resources</b>  |   |                                   |
| <b>Recommended Books/E-Resources/LMS:</b> <ul style="list-style-type: none"> <li>• Basu A.K: Fundamentals of Banking-Theory and practice; A Mukerjee and co; Calcutta 2</li> <li>• Gopinath M.N: Banking Principles and Operations; Snow White Publisher, Mumbai</li> <li>• Mishra, M. N., Principles and Practices of Insurance, S. Chand and Sons.</li> <li>• Mishra, M.N. Principles and Practices of Insurance. Sultan Chand and Sons.</li> <li>• Mohapatra and Acharya., 2018. Banking and Insurance. Pearson</li> <li>• Natrarajan and Parameswaran: Indian Banking; S. Chand Company Ltd, New Delhi</li> <li>• Vasanth Desai: Indian Banking, Nature and Problems, Himalaya Publications House.</li> </ul> |   |                                   |

\* Applicable for courses having practical component.

| Session 2026-2027  |   |                 |              |
|--|---|-----------------|--------------|
| Part-A Introduction  |   |                 |              |
| Subject  | Commerce  |                 |              |
| Semester   | III   |                 |              |
| Name of the Course   | Corporate Accounting -I   |                 |              |
| Course Code  | B23-COM-301   |                 |              |
| Course Type: (CC/MCC/MDC/CCM/ DSEC/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)   | <b>After completing this course, the learner will be able to:</b> <ol style="list-style-type: none"> <li>1. know the accounting for share, understand the procedure of buyback of shares.</li> <li>2. know the accounting for profit prior to incorporation and underwriting of shares.</li> <li>3. understand the accounting treatment for amalgamation and internal reconstruction of companies.</li> <li>4. understand IDCS and preparation of final accounts of companies.</li> </ol> |                 |              |
|  | 5*.--   |                 |              |
| Credits  | <b>Theory</b>   | <b>Tutorial</b> | <b>Total</b> |
|  | 03  | 01              | 04           |
| Contact Hours  | 03  | 01              | 04           |
| Internal Assessment Marks  | 30  | -               | 30           |
| End Term Exam Marks  | 70  | -               | 70           |
| Exam Time  | 3 Hrs.  | -               | -            |
| Part-B Contents of the Course  |   |                 |              |
| <p>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.</p> |   |                 |              |
| Unit   | Topics  | Contact Hours   |              |
| I  | Issue of shares: Concept, types, process and procedure (including insider trading); Transfer of shares; DMAT; Bonus shares; Sweat equity shares; Right shares; Buy back   | 15              |              |

|   |   |                      |
|---|---|----------------------|
|   | of shares; Dividend on shares; Redemption of preference shares.   |                      |
| II  | Profit prior to incorporation: Concept, procedure of ascertaining profit prior to incorporation, basis of allocation of expenses and incomes; Underwriting of shares: Concept, features, benefits, parties, types and accounting treatment. | 15                   |
| III   | Amalgamation of companies: Concept and accounting treatment as per accounting standard 14 (excluding intercompany holdings); Internal reconstruction: Concept and accounting treatment excluding scheme of reconstruction.                  | 15                   |
| IV  | Overview of income disclosure and computation standards (IDCS); Final accounts of companies: Concept and preparation.   | 15                   |
| V*  | -   |                      |
| <b>Suggested Evaluation Methods</b>   |   |                      |
| <b>Internal Assessment:</b>   |   | <b>End Term Exam</b> |
| ➤ <b>Theory: 30</b>   |   | <b>70</b>            |
| Class Participation   |   | 5                    |
| Seminar/Presentation/Assignment/Quiz/Class Test etc.  |   | 10                   |
| Mid Term Exam   |   | 15                   |
| <b>Part-C Learning Resources</b>  |   |                      |
| <b>Recommended Books/E-Resources/LMS:</b>   |   |                      |
| <ul style="list-style-type: none"> <li>• Gupta Nirmal, Corporate Accounting, Sahitya Bhawan, Agra.</li> <li>• Maheshwari S.N. and S. K. Maheshwari, Corporate Accounting, Vikas Publishing House, New Delhi.</li> <li>• Mukherjee, S., &amp; Mukherjee, Corporate Accounting. (1st Ed.). New Delhi: Oxford University</li> <li>• R.L. Gupta and M. Radhaswamy – Advanced accounts – Sultan Chand</li> <li>• Sehgal Ashok and Deepak Sehgal, Corporate Accounting, Taxman Publication, New Delhi.</li> <li>• Shukla M.C., T.S. Grewal, and S.C. Gupta, Advanced Accounts, Vol.-II., S. Chand &amp; Co., New Delhi.</li> <li>• Tulsian P. C. Corporate Accounting. S Chand &amp; Co. New Delhi</li> </ul> |   |                      |

\* Applicable for courses having practical component.

| Session 2026-2027   |  |                 |               |
|---|--|-----------------|---------------|
| Part-A Introduction   |  |                 |               |
| Subject   | Commerce   |                 |               |
| Semester  | III  |                 |               |
| Name of the Course  | Income Tax Law-I   |                 |               |
| Course Code   | B23-COM-302  |                 |               |
| Course Type: (CC/MCC/MDC/CCM/SEC/VOC/DSE/PC/AEC/VAC)  | CC-8   |                 |               |
| Level of the course (As per Annexure-I)   | 200-299  |                 |               |
| Pre-requisite for the course (if any)   | NIL  |                 |               |
| Course Learning Outcomes (CLO)  | <b>After completing this course, the learner will be able to:</b> <ol style="list-style-type: none"> <li>1. understand the necessary concepts of Income Tax</li> <li>2. determine the impact of residential status on tax liability.</li> <li>3. determine Tax liability under five heads of income</li> <li>4. understand the concepts of set-off and carry forward of losses and clubbing and aggregation of incomes.</li> </ol> |                 |               |
|   | 5*.  |                 |               |
|   | <b>Theory</b>  | <b>Tutorial</b> | <b>Total</b>  |
| Credits   | 03   | 01              | 04            |
| Contact Hours   | 03   | 01              | 04            |
| Internal Assessment Marks   | 30   | -               | 30            |
| End Term Exam Marks   | 70   | -               | 70            |
| Exam Time   | 3 Hrs.   | -               | -             |
| Part-B Contents of the Course   |  |                 |               |
| Instructions for Paper Setters  |  |                 |               |
| <p><b>Note:</b> The examiner will set 9 questions asking two questions from each unit and one compulsory question by taking course learning outcomes (CLOs) into consideration. About 40% questions should be numerical type. 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.</p> |  |                 |               |
| Unit  | Topics   |                 | Contact Hours |
| I   | Income tax: Concepts - Assesse, person, previous year, assessment year, gross total income, total income, casual   |                 | 12            |

|  |   |                                   |
|--|---|-----------------------------------|
|  | income, virtual digital asset; Role of PAN and Aadhar number in income tax; Maximum Marginal Rate of Tax; Alternate Minimum Tax; Agricultural Income; Tax evasion, Tax avoidance, Tax planning and Tax management.                                |                                   |
| II   | Computation of incomes based on residential status of individuals, HUFs, Company and other persons; Determining incomes taxable and exempt under the head salaries (including retirement benefits and provisions) and income from house property. | 19                                |
| III  | Computation of taxable incomes and exemptions under the head profits and gains of business or profession (including Depreciation provisions), Capital Gains.  | 16                                |
| IV   | Income from other sources; Clubbing and aggregation of incomes; Set off and carry forward of losses; Exempted incomes.  | 13                                |
| V*   | --  |                                   |
| <b>Suggested Evaluation Methods</b>  |   |                                   |
| <b>Internal Assessment:</b><br>➤ <b>Theory: 30</b><br>Class Participation 5<br>Seminar/Presentation/Assignment/Quiz/Class Test etc. 10<br>Mid Term Exam 15   |   | <b>End Term Exam</b><br><b>70</b> |
| <b>Part-C Learning Resources</b>   |   |                                   |
| <b>Recommended Books/E-Resources/LMS:</b> <ul style="list-style-type: none"> <li>Girish Ahuja and Ravi Gupta, Systematic Approach to Income Tax, C.C.H. India Publications, New Delhi.</li> <li>Mehrotra H.C., Income Tax Law &amp; Account, Sahitya Bhawan Publications, Agra.</li> <li>Prasad, Bhagwati, Income Tax Law &amp; Practice, Wishwan Prakashan, Bhopal.</li> <li>Singhanian V.K., Student's Guide to Income Tax, Taxmann Publications Pvt. Ltd., New Delhi.</li> </ul> <b>Journals:</b> <ul style="list-style-type: none"> <li><i>Income tax reports.</i> Company Law Institute Pvt. Ltd., Chennai.</li> <li><i>Taxman.</i> Taxman allied Services Pvt. Ltd., New Delhi.</li> </ul> |   |                                   |

\* Applicable for courses having practical component.

| Session 2026-2027  |   |                 |              |
|--|---|-----------------|--------------|
| Part-A Introduction  |   |                 |              |
| Subject  | Commerce  |                 |              |
| Semester   | III   |                 |              |
| Name of the Course   | Banking and Insurance   |                 |              |
| Course Code  | B23-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)   | <b>After completing this course, the learner will be able to:</b> <ol style="list-style-type: none"> <li>1. know the basics of banking.</li> <li>2. understand the Indian banking system.</li> <li>3. understand the principles &amp; regulation of insurance.</li> <li>4. learn about various types of insurance and claims settlement procedure.</li> </ol> |                 |              |
|  | 5*.-  |                 |              |
| Credits  | <b>Theory</b>   | <b>Tutorial</b> | <b>Total</b> |
|  | 03  | 01              | 04           |
| Contact Hours  | 03  | 01              | 04           |
| Internal Assessment Marks  | 30  | -               | 30           |
| End Term Exam Marks  | 70  | -               | 70           |
| Exam Time  | 3 Hrs.  | -               | -            |
| Part-B Contents of the Course  |   |                 |              |
| Instructions for Paper Setters   |   |                 |              |
| <b>Note:</b> 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  | Banking: Concept, features, functions, importance and principles of banking; Evolution of banking in India; Classifications of banks; Credit creation, Banking Regulation Act 1949: Major provisions.   | 15              |              |

|   |   |                                   |
|---|---|-----------------------------------|
| II  | Indian Banking System: Features, nationalization of commercial banks and its effects; Reserve Bank of India – Functions, control of credit by RBI, power of RBI; Recent trends in Indian banking system.  | 15                                |
| III   | Insurance: Concept, need and principles of insurance; Insurance and economic development; Life and general insurance: principles, present status & growth of life and general insurance in India, claims settlement procedure; Regulatory Framework of Insurance. | 15                                |
| IV  | Fire insurance: Concept, principles; Fire insurance policy, claims settlement procedure; Marine insurance: Marine insurance policy and claims settlement procedures; Accident and motor insurance: Policy and claims settlement procedures.                       | 15                                |
| V*  |   |                                   |
| <b>Suggested Evaluation Methods</b>   |   |                                   |
| <b>Internal Assessment:</b><br>➤ <b>Theory: 30</b><br>Class Participation 5<br>Seminar/Presentation/Assignment/Quiz/Class Test etc. 10<br>Mid Term Exam 15  |   | <b>End Term Exam</b><br><b>70</b> |
| <b>Part-C Learning Resources</b>  |   |                                   |
| <b>Recommended Books/E-Resources/LMS:</b> <ul style="list-style-type: none"> <li>• Gopinath M.N: Banking Principles and Operations; Snow White Publisher, Mumbai.</li> <li>• Insurance &amp; Risk Management – Dr. P.K. Gupta, Himalaya Publishing House, Delhi.</li> <li>• Mishra, M.N. Principles and Practices of Insurance. Sultan Chand and Sons.</li> <li>• Mohapatra and Acharya., Banking and Insurance. Pearson Publications.</li> <li>• Nalini Prava Tripathy and Prabir Pal: Insurance Theory and Practice, Prentice Hall India.</li> <li>• Principles and Practices of Banking (CA-IIBF), Macmillan, New Delhi.</li> <li>• Suneja, H.R. Practical and Law of Banking. Himalaya Publishing House.</li> </ul> |   |                                   |

\* Applicable for courses having practical component.

| Session 2026-2027   |   |                 |                      |
|---|---|-----------------|----------------------|
| Part-A Introduction   |   |                 |                      |
| Subject   | Commerce  |                 |                      |
| Semester  | III   |                 |                      |
| Name of the Course  | Business Economics  |                 |                      |
| Course Code   | B23-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)  | <b>After completing this course, the learner will be able to:</b> <ol style="list-style-type: none"> <li>1. understand price &amp; output determination under different market structures.</li> <li>2. understand behaviour of firms &amp; their stakeholders with many products and multiple objectives.</li> <li>3. develop the capability to analyse macro-economic environment.</li> <li>4. take decisions according to state economic policies.</li> </ol> |                 |                      |
|   | 5*  |                 |                      |
| Credits   | <b>Theory</b>   | <b>Tutorial</b> | <b>Total</b>         |
|   | 03  | 01              | 04                   |
| Contact Hours   | 03  | 01              | 04                   |
| Internal Assessment Marks   | 30  | -               | 30                   |
| End Term Exam Marks   | 70  | -               | 70                   |
| Exam Time   | 3 Hrs.  | -               | -                    |
| Part-B Contents of the Course   |   |                 |                      |
| <b>Instructions for Paper Setters</b><br><b>Note:</b> 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. |   |                 |                      |
| <b>Unit</b>   | <b>Topics</b>   |                 | <b>Contact Hours</b> |
| I   | Nature and scope of business economics, Importance of economics in business decisions; Basic Economic Concepts;   |                 | 14                   |



|  |   |                                   |
|--|---|-----------------------------------|
|  | Marginal analysis; Nature of demand function: law of demand, shifts in demand curve, factors influencing demand; Elasticity of demand: price, income and cross; Consumer's equilibrium: Cardinal Utility Approach, Ordinal Utility approach.  |                                   |
| II   | Production function: short and long run - law of variable proportions; Return to factor; Law of returns to scale; economies and diseconomies of scale; Equilibrium of firm under perfect competition; monopoly - price discrimination, Price and output determination under monopolistic competition; Decisions under monopolistic competition. | 16                                |
| III  | Non-collusive oligopoly models- Cournot and Kinked Demand Curve; Collusive oligopoly models – Cartels, price leaderships; Employment theory, classical employment theory; Keynesian theory of employment; Money definition and its functions.   | 15                                |
| IV   | Macro Economics: concept, nature and scope; Circular flow of income (four core sectors); National income concepts (an overview) – GNP, GDP, NNP, NDP; Inflation: types and control; Money supply (monetary aggregates); Fiscal policy; Monetary policy; Business cycles and their control.  | 15                                |
| V*   | -   |                                   |
| <b>Suggested Evaluation Methods</b>  |   |                                   |
| <b>Internal Assessment:</b><br>➤ <b>Theory: 30</b><br>Class Participation 5<br>Seminar/Presentation/Assignment/Quiz/Class Test etc. 10<br>Mid Term Exam 15   |   | <b>End Term Exam</b><br><b>70</b> |
| <b>Part-C Learning Resources</b>   |   |                                   |
| <b>Recommended Books/E-Resources/LMS:</b> <ul style="list-style-type: none"> <li>Ahuja, H.L., Macro Economics, S. Chand Publications, New Delhi.</li> <li>Dwivedi, D.N., Macro Economics, Tata McGraw Hill, New Delhi.</li> <li>G.S. Gupta: Managerial Economics McGraw Hill Education.</li> <li>Jhinghan M.L.: Advanced Economic Theory. Vrinda Publications, New Delhi.</li> <li>Koutsoyiannis A.: Modern Microeconomics; Macmillan New Delhi.</li> <li>Paul, S., Gupta, G. and Mote, V., Managerial Economics, Tata McGraw Hill.</li> </ul> |   |                                   |

\* Applicable for courses having practical component.

| Session 2026-2027  |  |                 |              |
|--|--|-----------------|--------------|
| Part-A Introduction  |  |                 |              |
| Subject  | Commerce   |                 |              |
| Semester   | III  |                 |              |
| Name of the Course   | Fundamentals of Indian Capital Markets   |                 |              |
| Course Code  | B23-COM-305  |                 |              |
| Course Type: (CC/MCC/MDC/CCM/ DSEC/VOC/DSE/PC/AEC/ VAC   | MDC-3  |                 |              |
| Level of the course (As per Annexure-I)  | 200-299  |                 |              |
| Pre-requisite for the course (if any)  | NIL  |                 |              |
| Course Learning Outcomes (CLO)   | <b>After completing this course, the learner will be able to:</b> <ol style="list-style-type: none"> <li>1. understand the basics of Indian capital market.</li> <li>2. understand the stock market regulator and provisions for investors' protection.</li> <li>3. get acquainted with the functioning of stock exchanges of India.</li> <li>4. understand the depository system of Indian capital market.</li> </ol> |                 |              |
|  |  |                 |              |
|  | <b>Theory</b>  | <b>Tutorial</b> | <b>Total</b> |
| Credits  | 02   | 01              | 03           |
| Contact Hours  | 02   | 01              | 03           |
| Internal Assessment Marks  | 25   | -               | 25           |
| End Term Exam Marks  | 50   | -               | 50           |
| Exam Time  | 3 Hrs.   | -               | -            |
| Part-B Contents of the Course  |  |                 |              |
| Instructions for Paper Setters   |  |                 |              |
| <b>Note:</b> 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 5 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  | Capital market: Need and structure; Types of capital market: Primary and secondary market; Functions of primary and secondary market; Financial instruments in Indian capital market.  | 12              |              |

|  |  |                                   |
|--|--|-----------------------------------|
| II   | Regulation of Indian capital market: The Securities Exchange Board of India- Constitution, role of SEBI in regulating primary and secondary market; Investor protection and grievance redressal. | 11                                |
| III  | Stock Exchanges in India: Origin, role and functions; Listing of Securities: Concept, merits & demerits, listing requirements, procedure.  | 11                                |
| IV   | Depository System in India: Role, function, dematerialisation of securities; Recent trends in Indian capital market.   | 11                                |
| <b>Suggested Evaluation Methods</b>  |  |                                   |
| <b>Internal Assessment:</b><br>➤ <b>Theory: 25</b><br>Class Participation 5<br>Seminar/Presentation/Assignment/Quiz/Class Test etc. 7<br>Mid Term Exam 13  |  | <b>End Term Exam</b><br><b>50</b> |
| <b>Part-C Learning Resources</b>   |  |                                   |
| <b>Recommended Books/E-Resources/LMS:</b> <ul style="list-style-type: none"> <li>• Bhole L.M., Financial Markets and Institutions, Tata McGraw Hill, Delhi.</li> <li>• Kanuk, Alan R., Capital Markets of India, Wiley Finance</li> <li>• Khan M.Y., Indian Financial System, Tata McGraw Hill, Delhi.</li> <li>• Machi Raju, H.R., Working of Stock Exchanges in India, Wiley Eastern Ltd., New Delhi.</li> <li>• Pathak Bharti V., The Indian Financial System, Pearson Education.</li> <li>• Raghunathan V., Rajib Prabina, Stock Exchanges, Investments and Derivatives, Tata McGraw Hill, New Delhi.</li> </ul> |  |                                   |

\* Applicable for courses having practical component.

| Session 2026-2027  |   |                 |              |
|--|---|-----------------|--------------|
| Part-A Introduction  |   |                 |              |
| Subject  | Commerce  |                 |              |
| Semester   | IV  |                 |              |
| Name of the Course   | Corporate Accounting -II  |                 |              |
| Course Code  | B23-COM-401   |                 |              |
| Course Type: (CC/MCC/MDC/CCM/DSEC/VOC/DSE/PC/AEC/ VAC)   | CC-10   |                 |              |
| Level of the course (As per Annexure-I)  | 200-299   |                 |              |
| Pre-requisite for the course (if any)  | NIL   |                 |              |
| Course Learning Outcomes (CLO)   | <b>After completing this course, the learner will be able to:</b> <ol style="list-style-type: none"> <li>1. understand the methods of shares and goodwill.</li> <li>2. understand the basics of debentures and valuation of debentures.</li> <li>3. understand and prepare the accounts of banking and insurance companies.</li> <li>4. understand and prepare the accounts of holding companies and accounting treatment of liquidation of companies.</li> </ol> |                 |              |
|  | 5*.   |                 |              |
| Credits  | <b>Theory</b>   | <b>Tutorial</b> | <b>Total</b> |
|  | 03  | 01              | 04           |
| Contact Hours  | 03  | 01              | 04           |
| Internal Assessment Marks  | 30  | -               | 30           |
| End Term Exam Marks  | 70  | -               | 70           |
| Exam Time  | 3 Hrs.  | -               | -            |
| Part-B Contents of the Course  |   |                 |              |
| Instructions for Paper Setters   |   |                 |              |
| <b>Note:</b> 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  | Valuation of shares: Concept, need, factors affecting and methods of share valuation; Valuation of goodwill: Concept, factors affecting and methods of Goodwill valuation.  | 15              |              |

|   |  |                                   |
|---|--|-----------------------------------|
| II  | Debentures: Concept, features and types; Provisions related to issue of debentures, utilization of debenture capital, role and status of debenture holders in company, purchase of own debentures; Valuation of debentures: Concept, need, factors affecting and methods of debenture valuation. | 15                                |
| III   | Concept and accounting treatment of banking companies; Concept and accounting treatment of insurance companies.  | 15                                |
| IV  | Accounts of holding companies: Preparation of consolidated balance sheet with one subsidiary company, relevant provisions of Accounting Standard 21; Liquidation of companies: Concept, need, types, process and accounting treatment.   | 15                                |
| V*  | -  |                                   |
| <b>Suggested Evaluation Methods</b>   |  |                                   |
| <b>Internal Assessment:</b><br>➤ <b>Theory: 30</b><br>Class Participation 5<br>Seminar/Presentation/Assignment/Quiz/Class Test etc. 10<br>Mid Term Exam 15  |  | <b>End Term Exam</b><br><b>70</b> |
| <b>Part-C Learning Resources</b>  |  |                                   |
| <b>Recommended Books/E-Resources/LMS:</b> <ul style="list-style-type: none"> <li>Gupta, Nirmal, Corporate Accounting, Sahitya Bhawan, Agra.</li> <li>Jain, S.P. and K.L. Narang Corporate Accounting, Kalyani Publishers, New Delhi.</li> <li>Maheshwari S.N. and S. K. Maheshwari, Corporate Accounting, Vikas Publishing House, New Delhi.</li> <li>Mukherjee, S., &amp; Mukherjee, A., Corporate Accounting. (1st Ed.). New Delhi: Oxford University</li> <li>Sehgal Ashok and Deepak Sehgal, Corporate Accounting, Taxman Publication, New Delhi.</li> <li>Shukla M.C., T.S. Grewal, and S.C. Gupta, Advanced Accounts, Vol.-II., S. Chand &amp; Co., New Delhi.</li> </ul> |  |                                   |

\* Applicable for courses having practical component.

| Session 2026-2027  |   |                 |               |
|--|---|-----------------|---------------|
| Part-A Introduction  |   |                 |               |
| Subject  | Commerce  |                 |               |
| Semester   | IV  |                 |               |
| Name of the Course   | Income Tax Law-II   |                 |               |
| Course Code  | B23-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)   | <b>After completing this course, the learner will be able to:</b> <ol style="list-style-type: none"> <li>1. understand the deductions from gross total income of individuals, HUFs and firms.</li> <li>2. compute the total income and tax liability of individuals, HUFs and Firms.</li> <li>3. understand the filing of returns and working of Income Tax department.</li> <li>4. understand the assessments, defaults and consequences.</li> </ol> |                 |               |
|  | 5*.   |                 |               |
| Credits  | <b>Theory</b>   | <b>Tutorial</b> | <b>Total</b>  |
|  | 03  | 01              | 04            |
| Contact Hours  | 03  | 01              | 04            |
| Internal Assessment Marks  | 30  | -               | 30            |
| End Term Exam Marks  | 70  | -               | 70            |
| Exam Time  | 03 Hrs.   | -               | -             |
| Part-B Contents of the Course  |   |                 |               |
| Instructions for Paper Setters   |   |                 |               |
| <b>Note:</b> 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  | Deductions from Gross Total Income: Deductions (including rebates) applicable to individuals, HUFs and Firms u/s 80C to 80U for computation of total income.  |                 | 15            |

|   |   |                                   |
|---|---|-----------------------------------|
| II  | Computation of total income and tax liability of individuals, HUFs (including alternate tax regime) and total income & tax liability of firms; Authorities in income tax administration                       | 15                                |
| III   | Filing of returns: Types of returns (including online filing of return), deduction of tax at source, advance payment of tax; Recovery and refund of tax.  | 15                                |
| IV  | Assessments, defaults and consequences: Types of Assessments (including e- Assessment), Penalties, offences and Prosecutions, Appeals (including Faceless) and Revisions, Tax Planning and saving techniques. | 15                                |
| V*  | -   |                                   |
| <b>Suggested Evaluation Methods</b>   |   |                                   |
| <b>Internal Assessment:</b><br>➤ <b>Theory: 30</b><br>Class Participation 5<br>Seminar/Presentation/Assignment/Quiz/Class Test etc. 10<br>Mid Term Exam 15  |   | <b>End Term Exam</b><br><b>70</b> |
| <b>Part-C Learning Resources</b>  |   |                                   |
| <b>Recommended Books/E-Resources/LMS:</b> <ul style="list-style-type: none"> <li>Gaur and Narang, Income Tax Law &amp; Practice, Kalyani Publishers, Jalandhar.</li> <li>Girish Ahuja and Ravi Gupta, Systematic Approach, C.C.H. India Publications, New Delhi.</li> <li>Mehrotra H.C., Income Tax Law &amp; Account, Sahitya Bhawan Publications, Agra.</li> <li>Prasad, Bhagwati, Income Tax Law &amp; Practice, Wishwan Prakashan, Bhopal.</li> <li>Singhania V.K., Student's Guide to Income Tax, Taxmann Publications Pvt. Ltd., New Delhi.</li> </ul> <b>Journals:</b> <ul style="list-style-type: none"> <li><i>Income Tax Reports.</i> Company Law Institute Pvt. Ltd., Chennai.</li> <li><i>Taxman.</i> Taxman allied Services Pvt. Ltd., New Delhi.</li> </ul> |   |                                   |

\* Applicable for courses having practical component.

| Session 2026-2027  |  |                 |              |
|--|--|-----------------|--------------|
| Part-A Introduction  |  |                 |              |
| Subject  | Commerce   |                 |              |
| Semester   | IV   |                 |              |
| Name of the Course   | Entrepreneurship Development   |                 |              |
| Course Code  | B23-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)   | <b>After completing this course, the learner will be able to:</b> <ol style="list-style-type: none"> <li>1. understand the development of entrepreneurship as a field of study and as a profession.</li> <li>2. comprehend the MSMEs in the development of the Indian economy.</li> <li>3. analyze the business decisions involved in starting a new business venture.</li> <li>4. determine the institutions supporting entrepreneurs.</li> </ol> |                 |              |
|  | 5*.  |                 |              |
|  | <b>Theory</b>  | <b>Tutorial</b> | <b>Total</b> |
| Credits  | 03   | 01              | 04           |
| Contact Hours  | 03   | 01              | 04           |
| Internal Assessment Marks  | 30   | -               | 30           |
| End Term Exam Marks  | 70   | -               | 70           |
| Exam Time  | 03 Hrs.  | -               | -            |
| Part-B Contents of the Course  |  |                 |              |
| Instructions for Paper Setters   |  |                 |              |
| <b>Note:</b> 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  | Entrepreneurship: Concept, importance, factors influencing entrepreneurship; Entrepreneur: Concept, characteristics, qualities, functions, classification of Entrepreneurs; Relationship between entrepreneurship and management; Process of entrepreneurship development; Role of Entrepreneurship in economic development; Motivations to become entrepreneur.   | 15              |              |
| II   | Entrepreneurship Development and MSMEs: Concept, registration process, benefits of registration; MSMEs-As a  | 15              |              |



|  |   |                                   |
|--|---|-----------------------------------|
|  | nascence of Entrepreneurship; Start up and Skill India: Concept, steps and need; Role of modern technology in developing MSME; Role of MSMEs in the economic development.   |                                   |
| III  | Identifying business opportunity: Concept and steps; Sources of ideas and information; Developing creativity and innovation; Contents of business project report; Project Appraisal: Feasibility study- preparation of feasibility reports, economic, technical, financial and managerial feasibility of project; Selection of factory location; Demand analysis and market potential measurement; Capital and project costing; Working capital requirements; Source of finance; Profit and tax planning. | 15                                |
| IV   | Institutions supporting entrepreneurs: Government support and incentives to new enterprises; Promotional agencies and institutions in entrepreneurship development; Central Govt. supporting institutions: SSIB, NABARD, SIDO, NSIC, SIDBI, NBMSME, KVIC, NISIET; State Govt. supporting institutions: SFCS, SSIDC, TCO; Non-Govt. supporting institutions and their role.  | 15                                |
| V*   | --  |                                   |
| <b>Suggested Evaluation Methods</b>  |   |                                   |
| <b>Internal Assessment:</b><br>➤ <b>Theory: 30</b><br>Class Participation 5<br>Seminar/Presentation/Assignment/Quiz/Class Test etc. 10<br>Mid Term Exam 15   |   | <b>End Term Exam</b><br><b>70</b> |
| <b>Part-C Learning Resources</b>   |   |                                   |
| <b>Recommended Books/E-Resources/LMS:</b> <ul style="list-style-type: none"> <li>• Desai Vasant. Small-Scale Industries and Entrepreneurship, Himalaya Publishing House,</li> <li>• Hisrich R D and Peters M P, Entrepreneurship, Tata McGraw-Hill.</li> <li>• Kaulgud Aruna, Entrepreneurship Management, Vikas Publishing House, Delhi.</li> <li>• Kuratko &amp; Hodgetts, Entrepreneurship – Theory, Process and Practices, Thomson Learning.</li> <li>• Rabindra N. Kanungo, Entrepreneurship and Innovation, Sage Publications, New Delhi.</li> <li>• S.S. Khanka, Entrepreneurial Development, S. Chand &amp; Co. Ltd., Ram Nagar, New Delhi.</li> </ul> |   |                                   |

\* Applicable for courses having practical component.

| Session 2026-2027  |  |                 |              |
|--|--|-----------------|--------------|
| Part-A Introduction  |  |                 |              |
| Subject  | Commerce   |                 |              |
| Semester   | V  |                 |              |
| Name of the Course   | Cost Accounting  |                 |              |
| Course Code  | B23-COM-501  |                 |              |
| Course Type: (CC/MCC/MDC/CCM/ DSEC/VOC/DSE/PC/AEC/ VAC   | CC-13  |                 |              |
| Level of the course (As per Annexure-I)  | 300-399  |                 |              |
| Pre-requisite for the course (if any)  | Nil  |                 |              |
| Course Learning Outcomes (CLO)   | <b>After completing this course, the learner will be able to:</b> <ol style="list-style-type: none"> <li>1. Illustrate the understanding of theoretical framework of basics of cost accounting and be able to classify the manufacturing cost of products.</li> <li>2. Apply the knowledge and skills to control material and labor costs.</li> <li>3. Understand the procedure of allocation, apportionment and absorption of overheads.</li> <li>4. Integrate the Cost Accounting Techniques in various Industries.</li> </ol> |                 |              |
| Credits  | <b>Theory</b>  | <b>Tutorial</b> | <b>Total</b> |
|  | 3  | 1               | 4            |
| Contact Hours  | 3  | 1               | 4            |
| Internal Assessment Marks  | 30   | -               | 30           |
| End Term Exam Marks  | 70   | -               | 70           |
| Exam Time  | 3 Hours  | -               | -            |
| Part-B Contents of the Course  |  |                 |              |
| Instructions for Paper-Setter  |  |                 |              |
| <b>Note:</b> 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  | Cost Accounting: Nature, scope, principles, functions, methods and techniques, advantages and limitations; Installation of costing System;   | 16              |              |

|  |  |   |
|--|--|---|
|  | Role of cost accountant; Elements of cost; Cost concepts and classification.   |   |
| II   | Accounting for Material and Labour: Material planning and purchasing; Storage and issue of material; Pricing of material issues; Material control: Concept, objectives and techniques; Treatment of material losses; Labour cost: Composition and control procedure; Concept and treatment of labour turnover; Idle time; Overtime and fringe benefits; Methods of wage payment: Time and piece rate; Incentive schemes. | 16  |
| III  | Overheads: Concept, classification, allocation, apportionment and absorption of overheads; Under and over absorption of overheads: Unit costing; Job and Batch costing.  | 14  |
| IV   | Methods of Costing: Contract costing; Process costing (process losses, joint and by-products); Service costing (Transport); Cost control and Cost Reduction.   | 14  |
| <b>Suggested Evaluation Methods</b>  |  |   |
| <b>Internal Assessment:</b><br>➤ <b>Theory 30</b><br>Class Participation: 05<br>Seminar/Presentation/Assignment/Quiz/Class Test etc.: 10<br>Mid Term Exam: 15  |  | <b>End Term Examination:</b><br><b>70</b> |
| <b>Part-C Learning Resources</b>   |  |   |
| <b>Recommended Books/E-Resources/LMS:</b> <ul style="list-style-type: none"> <li>• Agarwal, M.L. and Gupta, K.L. Cost Accounting Sahitya Bhawan Publications, Agra</li> <li>• Arora, M.N. Cost Accounting – Principles and Practice. Vikas Publishing House, New Delhi.</li> <li>• Jain, S.P. and K.L. Narang. Cost Accounting: Principles and Methods. Kalyani Publishers, Jalandhar.</li> <li>• Lal, Jawahar. Cost Accounting. Tata McGraw Hill Publishing Co., New Delhi.</li> <li>• Maheshwari, S.N. and S.N. Mittal. Cost Accounting: Theory and Problems. Shri Mahabir Book Depot, New Delhi.</li> <li>• Mittal, D.K. and Luv Mittal. Cost Accounting. Galgotia Publishing Co., New Delhi.</li> <li>• Nigam, B.M. Lall and I.C. Jain. Cost Accounting: Principles and Practice. Prentice Hall of India, New Delhi.</li> <li>• Shukla, M.C., T.S. Grewal and M.P. Gupta. Cost Accounting: Text and Problems. S. Chand &amp; Co. Ltd., New Delhi.</li> </ul> |  |   |

| Session 2026-2027  |   |                  |              |
|--|---|------------------|--------------|
| Part-A Introduction  |   |                  |              |
| Subject  | Commerce  |                  |              |
| Semester   | V   |                  |              |
| Name of the Course   | Goods & Services Tax  |                  |              |
| Course Code  | B23-COM-502   |                  |              |
| Course Type:(CC/MCC/MDC/CCM/DSEC/VOC/DSE/PC/AEC/VAC)   | CC-14   |                  |              |
| Level of the course  | 300-399   |                  |              |
| Pre-requisite for the course(if any)   | Nil   |                  |              |
| Course Learning Outcomes(CLO)  | <p><b>After completion of the course, learners will be able to:</b></p> <ol style="list-style-type: none"> <li>1. Understand the rationale of Goods and Services Tax (GST) and registration procedures.</li> <li>2. Learn Taxable event, Levy &amp; collection of GST.</li> <li>3. Know the Input tax credit mechanism.</li> <li>4. Gain insights on various GST returns and Payment of tax.</li> </ol> <p>5*. Get practical exposure to GST provisions relating to registration, payment of GST, filing of various GST returns and refund application and generating E-way bills</p> |                  |              |
| Credits  | <b>Theory</b>   | <b>Practical</b> | <b>Total</b> |
|  | 3   | 1                | 4            |
| Contact Hours  | 3   | 2                | 5            |
| Internal Assessment Marks  | 20  | 10               | 30           |
| End-Term Exam Marks  | 50  | 20               | 70           |
| Exam Time  | 3 Hrs.  | 3 Hrs.           | -            |
| <p align="center"><b>Instructions for Paper-Setter</b></p> <p><b>Note:</b> 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 5 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.</p> |   |                  |              |

| <b>Part-B Contents of the Course</b>  |   |   |
|---|---|---|
| <b>Unit</b>   | <b>Topics</b>   | <b>Contact Hours</b>                                |
| I   | GST structure, registration and exemptions: Constitutional framework of indirect taxes before GST; Major defects in the structure of indirect taxes prior to GST; Rationale for GST; Structure of GST(SGST,CGST,UTGST& IGST); GST council; GST network; State compensation mechanism, Registration: Nature, persons liable, threshold limit, procedure. | 12  |
| II  | Levy and collection of GST: Taxable event –scope, forms and nature of supply; Time and place of supply, value of supply, exempt supplies, small supplies, zero rated supply; Composition levy Scheme; HSN/SAC classification; Composite and mixed supplies; ECO operators.  | 11  |
| III   | Input tax credit & tax invoice: Eligibility conditions, apportionment of credit, blocked credits; Tax credit in respect of capital goods and in special circumstances, transfer of input credit (input service distribution); Doctrine of unjust enrichment; Reverse charge mechanism; Job work tax invoice; Credit and debit notes; E- Way bills.      | 11  |
| IV  | Miscellaneous and special provisions: GST returns – types of returns, monthly returns, annual returns and final return – due dates for filing of returns final assessment; Accounts and audit under GST, payment of tax; Appeals, offences & penalties.   | 11  |
| V*  | Practical Exposure to GST: Online GST registration demonstration; Payment of GST by electronic ledger: electronic liability register, electronic credit ledger, electronic cash ledger; Types of GST returns, Annual Return and Reconciliation Statement, Filing a refund application, Generating E-way bills.  | 30  |
| <b>Suggested Evaluation Methods</b>   |   |   |
| <b>Internal Assessment:</b> <ul style="list-style-type: none"> <li>➤ <b>Theory 20</b> <ul style="list-style-type: none"> <li>Class Participation 5</li> <li>Seminars/Presentations/Assignments/Quiz/Class Test etc. 5</li> <li>Mid-Term Exams 10</li> </ul> </li> <li>➤ <b>Practicum 10</b> <ul style="list-style-type: none"> <li>Class Participation NA</li> <li>Seminars/Presentations/Assignments/Quiz/Class Test etc. 10</li> <li>Mid-Term Exams NA</li> </ul> </li> </ul> |   | <b>End Term Exams:</b><br>Theory:50<br>Practicum:20 |

**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://www.gst.gov.in/>

<https://www.cbic.gov.in>

<https://idtc.icai.org/gst-topic-wise-study-material->

[list.html](#)<https://www.gst.gov.in/>

<https://www.gstindia.com/links/>

| Session 2026-2027  |   |                 |              |
|--|---|-----------------|--------------|
| Part-A Introduction  |   |                 |              |
| Subject  | Commerce  |                 |              |
| Semester   | V   |                 |              |
| Name of the Course   | Industrial and Labour Laws  |                 |              |
| Course Code  | B23-COM-503   |                 |              |
| Course Type: (CC/MCC/MDC/CCM/ DSEC/VOC/DSE/PC/AEC/ VAC   | CC-15   |                 |              |
| Level of the course (As per Annexure-I)  | 300-399   |                 |              |
| Pre-requisite for the course (if any)  | Nil   |                 |              |
| Course Learning Outcomes (CLO)   | <b>After completing this course, the learner will be able to:</b> <ol style="list-style-type: none"> <li>1. Have thorough knowledge of Labour Laws prevalent in India.</li> <li>2. Develop an understanding of implications of labour laws on industrial relations.</li> <li>3. Understand the compliance to labour laws and social security provisions.</li> <li>4. Critically evaluate the need of labour and industrial laws in an establishment.</li> </ol> |                 |              |
|  | 5*  |                 |              |
| Credits  | <b>Theory</b>   | <b>Tutorial</b> | <b>Total</b> |
|  | 03  | 01              | 04           |
| Contact Hours  | 03  | 01              | 04           |
| Internal Assessment Marks  | 30  | -               | 30           |
| End Term Exam Marks  | 70  | -               | 70           |
| Exam Time  | 3 Hrs.  | -               | -            |
| Part-B Contents of the Course  |   |                 |              |
| Instructions for Paper-Setter  |   |                 |              |
| <b>Note:</b> 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  | Labour Laws: History, need, purpose, classification of Labour Laws in India, Regulatory framework, fundamental rights and industrial relations, Article 14: Equality before Law, Article 16: Equality of Opportunity in public employment, Article 19(1)(c): Right to association & union, Article 23 & 24: Right against exploitation, equal pay for equal work; Social security provisions; New labour codes: Need, objectives, features,                     | 16              |              |

|     |   |    |
|-----|---|----|
|     | proposals, code on wages 2019, code on social security 2020, industrial relation code 2020.   |    |
| II  | Labour Welfare & Law of Industrial Relations: The Factories Act, 1948: Approval, licensing and registration, health, safety and welfare measures of employees, provisions regarding employment of adults, women and children in factories; The Contract Labour (Regulation and Abolition) Act, 1970; The Industrial Disputes Act, 1947: Definitions, authorities, procedure to settle disputes; Trade Union Act: Provisions, authorities, registration, amalgamation and dissolution. | 15 |
| III | Law of Wages: The Payment of Wages Act, 1936: Definitions, methods of computing and fixing wages; The Minimum Wages Act, 1948; Payment of Bonus Act, 1965: Definition of accounting year, allocable surplus, available surplus, eligibility and disqualification of bonus, computation of bonus, power of inspectors, penalties and offences.   | 14 |
| IV  | Laws of Social Security: The Employees' State Insurance Act, 1948; The Employees' Provident Fund Act 1952: Definitions, pension scheme, superannuation, employee pension fund scheme, employee deposit linked insurance scheme, determination and recovery of money due from employer, penalties; The Gratuity Act, 1972: Objectives, coverage, employer's obligations, benefits; Overview of Sharam Suvidha portal; ESIC portal; EPFO portal.  | 15 |

#### Suggested Evaluation Methods

|  |                 |
|--|-----------------|
| <b>Internal Assessment:</b>                          | <b>End Term</b> |
| <b>Theory 30</b>                                     | <b>Exam:</b>    |
| Class Participation                                  | 70              |
| Seminar/Presentation/Assignment/Quiz/Class Test etc. |                 |
| Mid Term Exam  |                 |

#### Part-C Learning Resources

##### Recommended Books/E-Resources/LMS:

- Ghosh, Piyali, Shefali Nandan, Industrial Relations and Labour Laws, McGraw Hill.
- Kapoor, N.D., Elements of Industrial Laws, S. Chand & Sons.
- Kumar, H.L., Compliances under Labour Laws, Universal Law Publishing Co.
- Moshal, B.S., Business and Industrial Laws, Ane Books Pvt. Ltd.
- Srivastava, S.C., Industrial Relations and Labour Laws, Vikas Publishing House.
- Tulsian, Business and Industrial Laws, Tata Mc-Graw Hill Education.



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|--|--|-----------------|---------------|
| Part-A Introduction  |  |                 |               |
| Subject  | Commerce   |                 |               |
| Semester   | VI   |                 |               |
| Name of the Course   | Management Accounting  |                 |               |
| Course Code  | B23-COM-601  |                 |               |
| Course Type: (CC/MCC/MDC/CCM/ DSEC/VOC/DSE/PC/AEC/ VAC   | CC-16  |                 |               |
| Level of the course (As per Annexure-I)  | 300-399  |                 |               |
| Pre-requisite for the course (if any)  | Nil  |                 |               |
| Course Learning Outcomes (CLO)   | <b>After completing this course, the learner will be able to:</b> <ol style="list-style-type: none"> <li>1. Illustrate the understanding of theoretical framework of management accounting.</li> <li>2. Apply the knowledge and skills to ascertain relevant information from Financial Statements.</li> <li>3. Understand the cost controlling procedures.</li> <li>4. Apply accounting in managerial decision making.</li> </ol> |                 |               |
| Credits  | <b>Theory</b>  | <b>Tutorial</b> | <b>Total</b>  |
|  | 3  | 1               | 4             |
| Contact Hours  | 3  | 1               | 4             |
| Internal Assessment Marks  | 30   | -               | 30            |
| End Term Exam Marks  | 70   | -               | 70            |
| Exam Time  | 3 Hours  | -               | -             |
| Part-B Contents of the Course  |  |                 |               |
| Instructions for Paper-Setter  |  |                 |               |
| <b>Note:</b> 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 |
| <b>I</b>   | Management Accounting: Concept, nature, scope, functions, techniques and role in decision-making; Comparison between financial accounting, Cost Accounting and Management Accounting; Analysis of Financial Statements: Concept, objectives, types of financial statements analysis;   |                 | 15            |

|  |  |   |
|--|--|---|
|  | Techniques of Analysis: Comparative Financial Statements, Common-size Statements, Trend analysis.  |   |
| II   | Ratios analysis: liquidity, solvency, profitability and turnover; Fund flow and cash flow statements: Need, objectives and methods of preparation.   | 15  |
| III  | Budgeting: Concept, objectives, merits and limitations; Essentials of budget administration; Types of Budgets: Functional budgets, Fixed and flexible budgets; Standard costing: Concept of standard cost and standard costing, advantages, limitations and applications; Variance Analysis: Concept, material and labour.   | 15  |
| IV   | Absorption versus variable costing: Concept, important terms, distinctive features and income determination; Cost-Volume-Profit Analysis, Break-even analysis, Angle of incidence, Margin of safety, determination of cost indifference point; Responsibility accounting: Concept, significance, types of responsibility centers; Divisional performance measurement: Financial and non-financial measures; Transfer pricing; Management reporting: Concept, needs, types and essentials of good report. | 15  |
| <b>Suggested Evaluation Methods</b>  |  |   |
| <b>Internal Assessment:</b><br>➤ <b>Theory 30</b><br>Class Participation 05<br>Seminar/Presentation/Assignment/Quiz/Class Test etc. 10<br>Mid Term Exam: 15  |  | <b>End Term Examination:</b><br><b>70</b> |
| <b>Part-C Learning Resources</b>   |  |   |
| <b>Recommended Books/E-Resources/LMS:</b> <ul style="list-style-type: none"> <li>• Agarwal, M.L and Gupta K.L. Management Accounting, Sahitya Bhawan .</li> <li>• Arora, M.N. <i>Management Accounting</i>. Vikas Publishing House, New Delhi.</li> <li>• Brigham, E.F.and Houston, J. F.: Fundamentals of Financial Management, Cengage, New Delhi.</li> <li>• Charles T. Horngren, Gary L. Sundem, Dave Burgstahler, Jeff O. Schatzberg.</li> <li>• Garrison H., Ray and Eric W. Noreen. <i>Managerial Accounting</i>. McGraw Hill.</li> <li>• Goel, Rajiv, <i>Management Accounting</i>. International Book House, H.V</li> <li>• Khan, M.Y. and Jain, P.K. <i>Management Accounting</i>. McGraw Hill Education</li> <li>• Maheshwari, S.N. and S.N. Mittal. <i>M a n a g e m e n t Accounting</i>. Shree Mahavir</li> <li>• <i>Management Accounting</i>. Dorling Kindersley(India) Pvt. Ltd.</li> <li>• Singh, S. K. and Gupta Lovleen. <i>Management Accounting – Theory and Practice</i>.</li> <li>• Singh, Surender. <i>Management Accounting</i>, Scholar Tech Press, New Delhi.</li> </ul> |  |   |

| Session 2026-2027  |  |          |               |
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| Part – A Introduction  |  |          |               |
| Subject  | Commerce   |          |               |
| Semester   | VI   |          |               |
| Name of the Course   | Auditing   |          |               |
| Course Code  | B23-COM-602  |          |               |
| Course Type: (CC/MCC/MDC/CCM/ DSEC/VOC/DSE/PC/AEC/ VAC)  | CC-17  |          |               |
| Level of the course (As per Annexure-I)  | 300-399  |          |               |
| Pre-requisite for the course (if any)  | Nil  |          |               |
| Course Learning Outcomes (CLO)   | <b>After completing the course, the learner will be able to:</b> <ol style="list-style-type: none"> <li>1. Understand the meaning and nature of Auditing.</li> <li>2. Learn various types of Audit &amp; its relevance.</li> <li>3. Evaluate the duties and responsibilities of auditors.</li> <li>4. Apply due diligence with professional ethics.</li> </ol> |          |               |
| Credits  | Theory   | Tutorial | Total         |
|  | 3  | 1        | 4             |
| Contact Hours  | 3  | 1        | 4             |
| Internal Assessment Marks  | 30   | -        | 30            |
| End Term Exam Marks  | 70   | -        | 70            |
| Exam Time  | 3 Hours  | -        | -             |
| Part-B Contents of the Course  |  |          |               |
| Instructions for Paper-Setter  |  |          |               |
| <b>Note:</b> 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  | Auditing: Concept, nature, objectives, scope, advantages and disadvantages; Types of audit: Internal audit, external audit, proprietary audit and efficiency audit; Audit process; Audit programme; Audit and book; Audit evidence and working papers; Pre audit preparation; Audit of e-commerce transactions; Difference between audit & investigation.      |          | 16            |
| II   | Methods of audit work: Internal checking system, test checking, routine checking, internal control, audit procedure; Vouching: Concept, objectives and importance; Vouching of cash book, purchases book, sales book, bill receivable book and bills payable book.   |          | 14            |

|   |   |                                    |
|---|---|------------------------------------|
| III   | Journal proper and debtor: Creditor ledgers, verification of assets and liabilities; Audit of limited companies; Company Audit: Appointment of auditor, powers, duties and liabilities; Divisible profits and dividend; Auditor's report: Cleaned and qualified report; Process of removing objections. | 16                                 |
| IV  | Directions of Comptroller and Auditor general of India; Audit reports: Concept, importance, types; Investigation: Concept, nature, procedure and objectives, investigation and due diligence; Professional ethics of auditing; Concept of CAAT (Computer Assisted Audit techniques).                    | 14                                 |
| <b>Suggested Evaluation Methods</b>   |   |                                    |
| <b>Internal Assessment:</b><br>➤ Theory <b>30</b><br>Class Participation 05<br>Seminar/Presentation/Assignment/Quiz/Class Test etc. 10<br>Mid Term Exam 15  |   | <b>End Term Examination:</b><br>70 |
| <b>Part-C Learning Resource</b>   |   |                                    |
| <b>Recommended Books/E-Resources/LMS:</b> <ul style="list-style-type: none"> <li>• Gupta, Kamal and Ashok Gupta, Fundamentals of Auditing, Tata McGraw Hill.</li> <li>• Kapoor, N.D., Auditing, S Chand, New Delhi.</li> <li>• Saxena, R.G., Principles and Practice of Auditing, Himalaya Publishing House, New Delhi.</li> <li>• Spicer and Pegler, Auditing: Khatalia's Auditing</li> <li>• Tandon, B.N., Practical Auditing, S. Chand Company Ltd.</li> </ul> |   |                                    |

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|--|---|-----------------|--------------|
| Part-A Introduction  |   |                 |              |
| Subject  | Commerce  |                 |              |
| Semester   | VI  |                 |              |
| Name of the Course   | Business Statistics   |                 |              |
| Course Code  | B23-COM-603   |                 |              |
| Course Type: (CC/MCC/MDC/CCM/ DSEC/VOC/DSE/PC/AEC/ VAC)  | CC-18   |                 |              |
| Level of the course (As per Annexure-I)  | 300-399   |                 |              |
| Pre-requisite for the course (if any)  | NIL   |                 |              |
| Course Learning Outcomes (CLO)   | <b>After completing this course, the learner will be able to:</b> <ol style="list-style-type: none"> <li>1. Understand the conceptual framework of statistics and choose appropriate measure of central tendency and illustrate the knowledge of dispersion in decision making.</li> <li>2. Illustrate and apply the knowledge of correlation analysis and linear regression analysis in various business and economic decisions.</li> <li>3. Understanding the construction and application of index numbers to real life situations.</li> <li>4. Apply the knowledge of time series analysis in decisions involving forecasting in various types of economic activities.</li> </ol> |                 |              |
|  | 5*.   |                 |              |
|  | <b>Theory</b>   | <b>Tutorial</b> | <b>Total</b> |
| Credits  | 03  | 01              | 04           |
| Contact Hours  | 03  | 01              | 04           |
| Internal Assessment Marks  | 30  | -               | 30           |
| End Term Exam Marks  | 70  | -               | 70           |
| Exam Time  | 3 Hrs.  | -               | -            |
| Part-B Contents of the Course  |   |                 |              |
| Instructions for Paper Setters   |   |                 |              |
| <b>Note:</b> 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 statistics: concept, scope, functions, utility and limitations of statistics; Measurement of central tendency; Measures of dispersion: range and inter-quartile   | 14              |              |

|  |  |                             |
|--|--|-----------------------------|
|  | range, quartile deviation, mean deviation, standard deviation and coefficient of variation.  |                             |
| II   | Correlation analysis: concept, simple, multiple and partial correlation, linear and non-linear, scatter diagram, Karl Pearson's co-efficient of correlation, Spearman's rank correlation, concurrent deviation, probable and standard errors; Linear regression analysis: meaning, difference between correlation and regression, methods of calculation of regression, properties of regression coefficients; Standard error of estimate. | 14                          |
| III  | Index numbers: methods of constructing Index numbers, problems in construction of Index numbers; Tests of consistency of index numbers; Chain indices; Base shifting, splicing and deflating of index numbers; Uses and construction of cost of living using index numbers.  | 16                          |
| IV   | Analysis of time series: components; Decomposition of time series: additive and multiplicative models; Determination of trend: graphic method, moving and semi-average average method and method of least squares (including linear second degree, parabolic, and exponential trend).  | 16                          |
| V*   | ----   |                             |
| <b>Suggested Evaluation Methods</b>  |  |                             |
| <b>Internal Assessment:</b><br>➤ <b>Theory: 30</b><br>Class Participation 5<br>Seminar/Presentation/Assignment/Quiz/Class Test etc. 10<br>Mid Term Exam 15   |  | <b>End Term Exam<br/>70</b> |
| <b>Part-C Learning Resources</b>   |  |                             |
| <b>Recommended Books/E-Resources/LMS:</b> <ul style="list-style-type: none"> <li>• Gupta S.P., <i>Business Statistics</i>, Sultan Chand Publications, New Delhi.</li> <li>• Hooda, R.P., <i>Introduction to Statistics</i>, Macmillan, New Delhi.</li> <li>• Lewin and Rubin, <i>Statistics for Management</i>, Prentice-Hall of India, New Delhi.</li> <li>• Sancheti, D.C. and Kapoor, V.K., <i>Statistics (Theory, Methods &amp; Application)</i>, Sultan Chand &amp; Sons, Delhi.</li> <li>• Hooda, R.P., <i>Statistics for Business &amp; Economics</i>, Vikas Publications, New Delhi.</li> <li>• Hoel &amp; J Assen, <i>Basic Statistics for Business and Economics</i>; John Wiley and Sons, New York.</li> <li>• Gupta, S.C. and Gupta Indira, <i>Business Statistics</i>; Himalaya Publishing House, New Delhi.</li> </ul> |  |                             |

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|--|---|----------|---------------|
| Part-A Introduction  |   |          |               |
| Subject  | Commerce  |          |               |
| Semester   | VI  |          |               |
| Name of the Course   | Business Environment of Haryana   |          |               |
| Course Code  | B23-COM-604   |          |               |
| Course Type: (CC/MCC/MDC/CCM/DSEC/VOC/DSE/PC/AEC/ VAC  | CC-M6   |          |               |
| Level of the course (As per Annexure-I)  | 300-399   |          |               |
| Pre-requisite for the course (if any)  | Nil   |          |               |
| Course Learning Outcomes (CLO)   | <b>After completing this course, the learner will be able to:</b> <ol style="list-style-type: none"> <li>1. Understand the economy of Haryana.</li> <li>2. Know the problems and challenges of business environment in Haryana.</li> <li>3. Learn the various sources of agriculture credit.</li> <li>4. Understand the role of MSMEs and other institutions in the development of economy of Haryana.</li> </ol> |          |               |
| Credits  | Theory  | Tutorial | Total         |
|  | 3   | 1        | 4             |
| Contact Hours  | 3   | 1        | 4             |
| Internal Assessment Marks  | 30  | -        | 30            |
| End Term Exam Marks  | 70  | -        | 70            |
| Exam Time  | 3 Hours   | -        | -             |
| Part-B Contents of the Course  |   |          |               |
| Instructions for Paper-Setter  |   |          |               |
| <b>Note:</b> 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  | Business environment: Concept and types; Haryana economy: Nature, characteristics and problems; Concept of economic   |          | 15            |

|   |   |   |
|---|---|---|
|   | development; Haryana economy since its inception: Income, population, health & nutrition and sex ratio.   |   |
| II  | Haryana agriculture: Nature, cropping pattern, role of agriculture in Haryana economy, measures for development in agriculture; Crop Insurance: concept and process of MSP determination, FPOs.   | 14  |
| III   | Agriculture credit: Agriculture finance- Concept and types; Credit needs of farmers; Sources of credit: Institutional and non-institutional sources; NABARD; Rural indebtedness: Causes, consequences and debt relief measures.   | 16  |
| IV  | Industrial growth in Haryana: Role of HSIDC, development of Industrial parks, SEZs and industrial corridors in Haryana, Sector wise growth (Automobiles, pharmaceuticals, textiles, IT and agriculture-based industries); Industrial problems and challenges; Industrial financial institutions in Haryana. | 15  |
| <b>Suggested Evaluation Methods</b>   |   |   |
| <b>Internal Assessment:</b><br>➤ <b>Theory 30</b><br>Class Participation. 05<br>Seminar/Presentation/Assignment/Quiz/Class Test etc. 10<br>Mid-Term Exam: 15  |   | <b>End Term Examination:</b><br><b>70</b> |
| <b>Part-C Learning Resources</b>  |   |   |
| <b>Recommended Books/E-Resources/LMS:</b> <ul style="list-style-type: none"> <li>• Booklet on Haryana Economy, Dept. of Economic and Statistical Affairs, Govt. of Haryana.</li> <li>• Economic Survey of Haryana, Dept. of Economic and Statistical Affairs, Govt. of Haryana.</li> <li>• Harvinder Kaur and Mandeep Singh, Economic Development Of Haryana, Deep &amp; Deep Publications Pvt. Ltd.</li> <li>• Haryana Development Report by Planning Commission, Govt. of India, Academic Foundation, New Delhi.</li> <li>• Laxmi Narayan and Kavita Bhambu Kaswan, Haryana Economy: Patterns, Potentials and Prospects, White Falcon Publishing.</li> <li>• Varinder Sharma, Agricultural Development in Punjab and Haryana, L.G. Publishers.</li> </ul> |   |   |



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|---|--|---------------|-------|
| Part A - Introduction   |  |               |       |
| Subject   | Commerce   |               |       |
| Semester  | VII  |               |       |
| Name of the Course  | Organizational Behaviour   |               |       |
| Course Code   | B23-COM-701  |               |       |
| Course Type: (CC/MCC/MDC/CCM/DSEC/VOC/DSE/PC/AEC/ VAC)  | CC-H1  |               |       |
| Level of the course (as per Annexure-1)   | 400-499  |               |       |
| Pre-requisite for the course (if any)   | NIL  |               |       |
| Course Learning Outcomes (CLO)  | <p><b>After completing this course, the learner will be able to:</b></p> <ol style="list-style-type: none"> <li>1. Understand conceptual framework of OB and apply the knowledge of personality in the context of organizations.</li> <li>2. Understand the behavior of individuals in organizations in terms of learning, attitude and perception.</li> <li>3. Interpret and make use of the key concepts with regard to group behaviour and transactional analysis.</li> <li>4. Comprehend conflicts and change management in organizational context.</li> </ol> |               |       |
| Credits   | Theory   | Tutorial      | Total |
|   | 3  | 1             | 4     |
| Contact Hours   | 3  | 1             | 4     |
| Internal Assessment Marks   | 30   | 0             | 30    |
| End Term Exam Marks   | 70   | 0             | 70    |
| Exam Time   | 3 hours  | -             | -     |
| Part B- Contents of the Course  |  |               |       |
| Instructions for Paper-Setter   |  |               |       |
| <p><b>Note:</b> 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.</p> |  |               |       |
| Unit  | Topics   | Contact Hours |       |
| I   | Organizational behaviour: Concept, significance, relationship with other disciplines; Approaches to organizational behaviour; challenges and opportunities for organizational behaviour; Personality: Concept, determinants and theories; Big five personality traits, The Myers Briggs type indicators, self theory, personality traits influencing OB; Psycho-analytical, Social learning, situation strength, traits activation; other  | 16            |       |

|  |   |   |
|--|---|---|
|  | personality traits influencing OB; Implication of personality for managers.   |   |
| II   | Learning: Concept, process, principles; Theories of Learning: classical, operant conditioning, social, cognitive; Learning through reinforcement; Organizational behavior in learning organization; Attitude: Concept, components, formation, changing of attitude, work related attitude; Perception: Concept, process perceptual selection, factors influencing perception, perceptual organization and interpretation, perceptual distortion, attribution process; Implication of perception for managers.   | 14  |
| III  | Foundations of group behavior: Group dynamics- Concept, functions, type of groups, group dynamics norms, role, status, size of leadership, composition proxemics, stages of group development; Group cohesiveness; Group decision making; Transactional analysis: Concept, scope, components and benefits of transactional analysis.  | 15  |
| IV   | Organizational conflicts: Concept, types and sources of conflict, conflict process, functional and dysfunctional aspects of conflicts, levels of conflict, conflict management and negotiations; Management of change: Concept, causes of change, types of planned and unplanned change, resistance to change, models of managing planned change; organizational development: Concept, benefits, process, effectiveness and limitations, techniques, Action research organization development and change model. | 16  |
| <b>Suggested Evaluation Methods</b>  |   |   |
| <b>Internal Assessment:</b><br>➤ <b>Theory</b> <b>30</b><br>Class Participation 5<br>Seminar/Presentation/Assignment/Quiz/Class Test etc. 10<br>Mid Term Exam 15   |   | <b>End Term Examination:</b><br><b>70</b> |
| <b>Part C-Learning Resources</b>   |   |   |
| <b>Recommended Books/e-resources/LMS:</b> <ul style="list-style-type: none"> <li>• Aswathappa, K.: Organizational Behaviour, Himalaya Publishing House, New Delhi.</li> <li>• Griffin R. W and Moorhead, G. Organizations Behavior: Managing people and organizations, Cengage Learning (South- Western).</li> <li>• Luthans, Fred: Organizational Behaviour, McGraw-Hill, New York.</li> <li>• Nahar, A., Rao PCK, Kumar, N.R.: Organizational Behaviour, Sultan Chand &amp; Sons, New Delhi.</li> <li>• Prasad, L.M.: Organizational Behaviour, Sultan Chand &amp; Sons, New Delhi.</li> <li>• Robbins &amp; Stephen, Judge Timothy and Vohra Neharika: Organizational Behavior, Pearson India Education, New Delhi.</li> <li>• Subba Rao, P.: Organizational Behaviour (Text, Cases, Games), Himalaya Publishing House, New Delhi.</li> </ul> |   |   |

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|--|---|---------------|-------|
| Part A - Introduction  |   |               |       |
| Subject  | Commerce  |               |       |
| Semester   | VII   |               |       |
| Name of the Course   | Financial Management  |               |       |
| Course Code  | B23-COM-702   |               |       |
| Course Type: (CC/MCC/MDC/CCM/DSEC/VOC/DSE/PC/AEC/ VAC)   | CC-H2   |               |       |
| Level of the course (as per Annexure-1)  | 400-499   |               |       |
| Pre-requisite for the course (if any)  | NIL   |               |       |
| Course Learning Outcomes (CLO)   | <b>After completing this course, the learner will be able to:</b> <ol style="list-style-type: none"> <li>1. Know the scope and recent developments of financial management.</li> <li>2. Develop financial plans for businesses.</li> <li>3. Know long term and short term investment decisions methods.</li> <li>4. Learn dividend decisions and models of dividend.</li> </ol> |               |       |
| Credits  | Theory  | Tutorial      | Total |
|  | 3   | 1             | 4     |
| Contact Hours  | 3   | 1             | 4     |
| Internal Assessment Marks  | 30  | 0             | 30    |
| End Term Exam Marks  | 70  | 0             | 70    |
| Exam Time  | 3 hours   | -             | -     |
| Part B- Contents of the Course   |   |               |       |
| Instructions for Paper-Setter  |   |               |       |
| <b>Note:</b> 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  | Financial Management: Nature, significance, objectives and scope; Functions of finance executive in an organization; Time value of money.   | 15            |       |
| II   | Financial forecasting; Concept, benefits and techniques; Sources of finance; Financial planning: Need, importance, process and drafting a financial plan; Cost of Capital: Concept, Significance, computation of cost of capital- simple and weighted; Recent developments in financial management.   | 15            |       |
| III  | Capital structure: Concept, determinants and theories; Capital Budgeting Decisions: Nature, importance, factors influencing capital   | 15            |       |

|  |   |                              |
|--|---|------------------------------|
|  | expenditure decisions, Evaluation criteria and risk analysis; Capital rationing.  |                              |
| IV   | Working Capital Management and Control: Need, types & determinants, assessment of working capital requirements; Management of cash; Marketable securities; Receivables; Dividend decisions: Concept, types of dividend, dividend policies, determinants of dividend decisions, theories of dividend, dividend practices in India. | 15                           |
| <b>Suggested Evaluation Methods</b>  |   |                              |
| <b>Internal Assessment:</b>  |   | <b>End Term Examination:</b> |
| ➤ <b>Theory</b>  |   | <b>30</b>                    |
| Class Participation  |   | 5                            |
| Seminar/Presentation/Assignment/Quiz/Class Test etc.   |   | 10                           |
| Mid Term Exam  |   | 15                           |
| <b>Part C-Learning Resources</b>   |   |                              |
| <b>Recommended Books/e-resources/LMS:</b>  |   |                              |
| <ul style="list-style-type: none"> <li>• Hampton: Financial Decision Making, Prentice Hall of India, New Delhi.</li> <li>• Khan, M. Y. and Jain, P.K.: Financial Management, Tata McGraw Hill, New Delhi.</li> <li>• Pandey, I.M. Financial Management, Vikas Publishing House, Delhi.</li> <li>• Prasanna, Chandra: Financial Management, Tata McGraw Hill, New Delhi.</li> <li>• Kishore, Ravi M.: Financial Management Taxmann Publications Pvt. Ltd., New Delhi.</li> <li>• Sinha, Pradip Kumar: Financial Management, Excel Books, New Delhi.</li> <li>• Van, Horne: Financial Management and Policy, Prentice Hall of India, New Delhi.</li> </ul> |   |                              |

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|--|---|---------------|-------|
| Part A - Introduction  |   |               |       |
| Subject  | Commerce  |               |       |
| Semester   | VII   |               |       |
| Name of the Course   | Indian Business Environment   |               |       |
| Course Code  | B23-COM-703   |               |       |
| Course Type: (CC/MCC/MDC/CCM/DSEC/VOC/DSE/PC/AEC/ VAC)   | CC-H3   |               |       |
| Level of the course (as per Annexure-1)  | 400-499   |               |       |
| Pre-requisite for the course (if any)  | NIL   |               |       |
| Course Learning Outcomes (CLO)   | <b>After completing this course, the learner will be able to:</b> <ol style="list-style-type: none"> <li>1. Understand concept and nature of Business Environment.</li> <li>2. Acquaint environmental scanning and economic planning.</li> <li>3. Develop an understanding of various economic and technological policies pertaining to business environment.</li> <li>4. Familiarize with legal aspects of Indian Business Environment.</li> </ol> |               |       |
| Credits  | Theory  | Tutorial      | Total |
|  | 3   | 1             | 4     |
| Contact Hours  | 3   | 1             | 4     |
| Internal Assessment Marks  | 30  | 0             | 30    |
| End Term Exam Marks  | 70  | 0             | 70    |
| Exam Time  | 3 hours   | -             | -     |
| Part B- Contents of the Course   |   |               |       |
| Instructions for Paper-Setter  |   |               |       |
| <b>Note:</b> 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  | Business environment: Concept, nature, importance and types of environments; Changing dimensions of business environment; Interaction matrix of different environment factors; Organisational and Environmental scanning: Concept, objectives, process and techniques; Economic planning in India: Success and failure.   | 15            |       |

|  |   |                              |
|--|---|------------------------------|
| II   | Economic system; Salient feature of Indian economy; Liberalisation; Privatization; Globalization; Disinvestment in public sector units; NITI Ayog- concept, significance, objectives and machinery; Business ethics; Corporate governance; Social responsibility of business; Social audit. | 15                           |
| III  | Fiscal policy; Monetary policy; Industrial policy; Industrial licensing policy; EXIM policy; Industrial sickness; Development and protection of small-scale industry; Technology transfer.  | 15                           |
| IV   | The environment (Protection) Act; Consumer Protection Act; Competition Act; Foreign Exchange Management Act; Intellectual Property Law in India.  | 15                           |
| <b>Suggested Evaluation Methods</b>  |   |                              |
| <b>Internal Assessment:</b>  |   | <b>End Term Examination:</b> |
| ➤ Theory   | 30  | 70                           |
| Class Participation  | 5   |                              |
| Seminar/Presentation/Assignment/Quiz/Class Test etc.   | 10  |                              |
| Mid Term Exam  | 15  |                              |
| <b>Part C-Learning Resources</b>   |   |                              |
| <b>Recommended Books/e-resources/LMS:</b>  |   |                              |
| <ul style="list-style-type: none"> <li>Akhileshwar Pathak: Legal Aspects of Business. New Delhi: Mc Graw Hill Education.</li> <li>Arya, P. P. and Tandon, B. B.: Economic Reforms in India, Deep and Deep Publishers, New Delhi.</li> <li>Aswathappa, K: Essentials of Business Environment, Himalaya Publishing House, New Delhi.</li> <li>Cherunilam Francis: Business Environment, Himalaya Publishing House, New Delhi.</li> <li>Economic Survey – Various Issues, Govt. of India, Ministry of Finance.</li> <li>Justin Paul: Business Environment, Tata McGraw Hill, New Delhi.</li> <li>Mishra and Puri: Economic Environment of Business, Himalaya Publishing House, New Delhi.</li> <li>Rosy Joshi and Sangam Kapoor: Business Environment, Kalyani Publishers, New Delhi.</li> <li>Saleem Saikh: Business Environment, Himalaya Publishing House, New Delhi.</li> <li>Sengupta, N.K: Government and Business in India, Vikas Publication, New Delhi.</li> </ul> |   |                              |

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|--|---|---------------|-------|
| Part A - Introduction  |   |               |       |
| Subject  | Commerce  |               |       |
| Semester   | VII   |               |       |
| Name of the Course   | Business Valuation  |               |       |
| Course Code  | B23-COM-704   |               |       |
| Course Type: (CC/MCC/MDC/CCM/DSEC/VOC/DSE/PC/AEC/ VAC)   | DSC-H1  |               |       |
| Level of the course (as per Annexure-1)  | 400-499   |               |       |
| Pre-requisite for the course (if any)  | NIL   |               |       |
| Course Learning Outcomes (CLO)   | <b>After completing this course, the learner will be able to:</b> <ol style="list-style-type: none"> <li>1. Understand the concept of valuation.</li> <li>2. Critically evaluate the approaches of business valuation.</li> <li>3. Gain insights on valuation of assets and liabilities.</li> <li>4. Apply the valuation techniques in Merger &amp; Acquisition.</li> </ol> |               |       |
| Credits  | Theory  | Tutorial      | Total |
|  | 3   | 1             | 4     |
| Contact Hours  | 3   | 1             | 4     |
| Internal Assessment Marks  | 30  | 0             | 30    |
| End Term Exam Marks  | 70  | 0             | 70    |
| Exam Time  | 3 hours   | -             | -     |
| Part B- Contents of the Course   |   |               |       |
| Instructions for Paper-Setter  |   |               |       |
| <b>Note:</b> 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  | Valuation: Understanding value, nature and scope of valuation, types, objectives, determination of value; Business Valuation: Concept, elements, importance, valuation approaches, choice of approach, fair market value, adjustment, efficient market hypothesis, impact of capital structure on the market value of the company.  | 16            |       |
| II   | Discounted cash flow valuation: Concept, assumptions, importance, advantages, procedure and application; Asset Valuation:   | 14            |       |

|  |  |   |
|--|--|---|
|  | Determining book value, adjustment in book value, factors in assets valuation; Valuation of Assets & Liabilities: Valuation of fixed assets, valuation of investments.   |   |
| III  | Valuation of intangibles assets: Concept, criteria for identification, valuation, Issues in valuation; Valuation of brands: Concept, need, steps, approaches; Valuation of intangibles capital: Concept, need, components, approaches; valuation of liabilities.           | 14  |
| IV   | Valuation of Merger & Acquisition: Concept, forces driving M&A activities, theories, estimating merger gains and costs, challenges in merger process, valuation of M&A, legal procedure, takeover defences; Restructuring: Meaning, broad areas, techniques, implications. | 16  |
| <b>Suggested Evaluation Methods</b>  |  |   |
| <b>Internal Assessment:</b><br>➤ <b>Theory</b> <b>30</b><br>Class Participation 5<br>Seminar/Presentation/Assignment/Quiz/Class Test etc. 10<br>Mid Term Exam 15   |  | <b>End Term Examination:</b><br><b>70</b> |
| <b>Part C-Learning Resources</b>   |  |   |
| <b>Recommended Books/e-resources/LMS:</b> <ul style="list-style-type: none"> <li>• Moshal, B.S. -Business and Industrial Laws, Ane Books Pvt. Ltd.</li> <li>• Kumar, H.L. -Compliances under Labour Laws, Universal Law Publishing Co.</li> <li>• Kapoor, N.D. -Elements of Industrial Laws, S. Chand &amp; Sons.</li> <li>• Ghosh, P. and Nandan, S.- Industrial Relations and Labour Laws, McGraw Hill.</li> <li>• Srivastava, S.C. -Industrial Relations and Labour Laws, Vikas Publishing House.</li> <li>• Tulsian, P.C.- Business and Industrial Laws, Tata Mc-Graw Hill Education.</li> </ul> |  |   |



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| Part A - Introduction  |  |               |       |
| Subject  | Commerce   |               |       |
| Semester   | VII  |               |       |
| Name of the Course   | Strategic Management   |               |       |
| Course Code  | B23-COM-705  |               |       |
| Course Type: (CC/MCC/MDC/ CCM/ DSEC/VOC/DSE/PC/AEC/ VAC)   | DSC-H1   |               |       |
| Level of the course (as per Annexure-1)  | 400-499  |               |       |
| Pre-requisite for the course (if any)  | NIL  |               |       |
| Course Learning Outcomes (CLO)   | <b>After completing this course, the learner will be able to:</b> <ol style="list-style-type: none"> <li>1. Get the knowledge of strategic management process and develop strategic vision, mission, and objectives of business.</li> <li>2. Understand the various level of strategy along with available generic strategic alternatives.</li> <li>3. Learn the strategic choice making process.</li> <li>4. Understand the various issues involved in strategic implementation along with the process and techniques of strategic evaluation and control.</li> </ol> |               |       |
| Credits  | Theory   | Tutorial      | Total |
|  | 3  | 1             | 4     |
| Contact Hours  | 3  | 1             | 4     |
| Internal Assessment Marks  | 30   | 0             | 30    |
| End Term Exam Marks  | 70   | 0             | 70    |
| Exam Time  | 3 hours  | -             | -     |
| Part B- Contents of the Course   |  |               |       |
| Instructions for Paper-Setter  |  |               |       |
| <b>Note:</b> 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  | Strategy: Concept, characteristics, importance and levels; Strategic decision making: Concept, significance and approaches; Strategic management process; Developing a strategic vision, mission and setting objectives.   | 15            |       |

|     |   |    |
|-----|---|----|
| II  | Strategy formulation: Environmental appraisal: Concept and components of environment; Analyzing the external (general and industry) environment; Organizational appraisal; Dynamics of internal environment, methods and techniques of organizational appraisal; Porter' generic strategies.  | 15 |
| III | Strategy alternatives: Stability, expansion, retrenchment and combination strategies; Variations strategy: Internal and external alternatives, related and unrelated alternatives, horizontal and vertical alternatives; Competitive business strategy, Cost leadership focus and differentiation strategy, international level strategic alternatives; Strategic choice: Process, choice models, managerial factors. | 15 |
| IV  | Strategy implementation: Challenges of change and organizational learning; Strategy and structural decisions; Behavioural issues in implementation; Operational decisions in implementation; Strategic evaluation and control: Need, process and techniques; Strategic issues in technological era; Strategic management for new entrepreneurial ventures.  | 15 |

#### **Suggested Evaluation Methods**

|  |           |                              |
|--|-----------|------------------------------|
| <b>Internal Assessment:</b>                          |           | <b>End Term Examination:</b> |
| ➤ Theory   | <b>30</b> | <b>70</b>                    |
| Class Participation                                  | 5         |                              |
| Seminar/Presentation/Assignment/Quiz/Class Test etc. | 10        |                              |
| Mid Term Exam  | 15        |                              |

#### **Part C-Learning Resources**

##### **Recommended Books/e-resources/LMS:**

- Bhattacharya S.K. and Venkataramia N.: Managing Business Enterprises: Strategies, Structure and Systems, Vikas Publishing House, N. Delhi.
- Ferrel Lucas and Luck: Marketing Strategy, Dryden Press.
- Gupta, C. B., Strategic management- Text and Cases, S. Chand and CO. New Delhi.
- Jauch and Glueck: Business Policy and Strategic Management. Tata McGraw Hill, N. Delhi.
- Kazmi, Azhar: Business Policy, Tata McGraw Hill Publishing Co. Ltd., N. Delhi.
- Miller, Alex: Strategic Management, Irwin McGraw Hill, Boston.
- Thompson, Arthur A. : Strategic Management, Tata McGraw Hill, N. Delhi.

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| Part A – Introduction  |   |               |       |
| Subject  | Commerce  |               |       |
| Semester   | VII   |               |       |
| Name of the Course   | Business Research Methods   |               |       |
| Course Code  | B23-COM-706   |               |       |
| Course Type: (CC/MCC/MDC/CCM/DSEC/VOC/DSE/PC/AEC/ VAC)   | PC-H1   |               |       |
| Level of the course (as per Annexure-1)  | 400-499   |               |       |
| Pre-requisite for the course (if any)  | NIL   |               |       |
| Course Learning Outcomes (CLO)   | <b>After completing this course, the learner will be able to:</b> <ol style="list-style-type: none"> <li>1. Formulate research problem and identify variables.</li> <li>2. Develop an understanding of various research designs.</li> <li>3. Demonstrate knowledge of research process by undertaking a literature review.</li> <li>4. Interpret results generated from data analysis and report the findings.</li> <li>5. * Apply statistical techniques using statistical softwares.</li> </ol> |               |       |
| Credits  | Theory  | Practical     | Total |
|  | 3   | 1             | 4     |
| Contact Hours  | 3   | 2             | 5     |
| Internal Assessment Marks  | 20  | 10            | 30    |
| End Term Exam Marks  | 50  | 20            | 70    |
| Exam Time  | 3 hours   | 3 hours       | -     |
| Part B- Contents of the Course   |   |               |       |
| Instructions for Paper-Setter  |   |               |       |
| <b>Note:</b> 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 5 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  | Business research: Concept, significance, categories-basic, applied; Types of research: Analytical, applied, conceptual, empirical, experimental, casual; Approaches to research: Quantitative, qualitative, longitudinal, cross sectional; Methods vs methodology; Research Problem: Concept, selection, defining research questions, formulation of research problem, framing of research hypothesis, developing research plan.   | 12            |       |
| II   | Research process: Concept, steps; Research design: Concept, significance, types – Descriptive, exploratory, conclusive,   | 11            |       |

|   |  |  |           |  |                        |   |   |   |                  |    |                    |           |                        |   |   |    |  |                  |   |  |  |
|---|--|--|-----------|--|------------------------|---|---|---|------------------|----|--------------------|-----------|------------------------|---|---|----|--|------------------|---|--|--|
|   | experimental; Variables: Meaning, need, types; Measurement: Scales of measurement; Likert's scale: Concept, types; Reliability; Validity: concept, types; Literature Review: Concept, process, types-traditional, conceptual, narrative, systematic, critical, Meta-analysis; Citation; Referencing (APA style).   |  |           |  |                        |   |   |   |                  |    |                    |           |                        |   |   |    |  |                  |   |  |  |
| III   | Sampling: Concept, need, types, characteristics of a good sample; population vs sample; types of errors; Data collection and analysis: Types, tabulation, approaches; Questionnaire, interview, observation, experimentation, survey methods, case study method; Hypothesis Testing: Concept, process, types, t- test, z-test (single, two populations and paired sample); Test of Association: Chi Square test; ANOVA; Multiple Regression Analysis; Factor analysis. | 11   |           |  |                        |   |   |   |                  |    |                    |           |                        |   |   |    |  |                  |   |  |  |
| IV  | Interpretation of data: Concept and techniques; Report writing: Significance, types of reports, Layout of a good report, Precautions in report writing; Writing a research proposal: Purpose, nature, evaluation, content, format, considerations, presentation; Research ethics: concept; need, principles, ethical issues in research.   | 11   |           |  |                        |   |   |   |                  |    |                    |           |                        |   |   |    |  |                  |   |  |  |
| <b>Practicals</b>   |  | <b>Contact Hours</b>   |           |  |                        |   |   |   |                  |    |                    |           |                        |   |   |    |  |                  |   |  |  |
| V*  | Applications of questionnaire analysis, hypothesis testing: T-test, Z-test, chi square test, ANOVA (one factor and two factors) using statistical softwares, report writing.   | 30   |           |  |                        |   |   |   |                  |    |                    |           |                        |   |   |    |  |                  |   |  |  |
| <b>Suggested Evaluation Methods</b>   |  |  |           |  |                        |   |   |   |                  |    |                    |           |                        |   |   |    |  |                  |   |  |  |
| <b>Internal Assessment: 30</b> <table> <tr> <td>➤ <b>Theory</b></td><td><b>30</b></td><td rowspan="6"> <b>End Term Examination: 70</b><br/> Theory: 50<br/> Practicum: 20 </td></tr> <tr> <td>• Class Participation:</td><td>5</td></tr> <tr> <td>• Seminar/presentation/assignment/quiz/class test etc.:</td><td>5</td></tr> <tr> <td>• Mid-Term Exam:</td><td>10</td></tr> <tr> <td>➤ <b>Practicum</b></td><td><b>10</b></td></tr> <tr> <td>• Class Participation:</td><td>-</td></tr> <tr> <td>• Seminar/Demonstration/Viva-voce/Lab records etc.:</td><td>10</td><td></td></tr> <tr> <td>• Mid-Term Exam:</td><td>-</td><td></td></tr> </table>   |  | ➤ <b>Theory</b>  | <b>30</b> | <b>End Term Examination: 70</b><br>Theory: 50<br>Practicum: 20 | • Class Participation: | 5 | • Seminar/presentation/assignment/quiz/class test etc.: | 5 | • Mid-Term Exam: | 10 | ➤ <b>Practicum</b> | <b>10</b> | • Class Participation: | - | • Seminar/Demonstration/Viva-voce/Lab records etc.: | 10 |  | • Mid-Term Exam: | - |  |  |
| ➤ <b>Theory</b>   | <b>30</b>  | <b>End Term Examination: 70</b><br>Theory: 50<br>Practicum: 20 |           |  |                        |   |   |   |                  |    |                    |           |                        |   |   |    |  |                  |   |  |  |
| • Class Participation:  | 5  |  |           |  |                        |   |   |   |                  |    |                    |           |                        |   |   |    |  |                  |   |  |  |
| • Seminar/presentation/assignment/quiz/class test etc.:   | 5  |  |           |  |                        |   |   |   |                  |    |                    |           |                        |   |   |    |  |                  |   |  |  |
| • Mid-Term Exam:  | 10   |  |           |  |                        |   |   |   |                  |    |                    |           |                        |   |   |    |  |                  |   |  |  |
| ➤ <b>Practicum</b>  | <b>10</b>  |  |           |  |                        |   |   |   |                  |    |                    |           |                        |   |   |    |  |                  |   |  |  |
| • Class Participation:  | -  |  |           |  |                        |   |   |   |                  |    |                    |           |                        |   |   |    |  |                  |   |  |  |
| • Seminar/Demonstration/Viva-voce/Lab records etc.:   | 10   |  |           |  |                        |   |   |   |                  |    |                    |           |                        |   |   |    |  |                  |   |  |  |
| • Mid-Term Exam:  | -  |  |           |  |                        |   |   |   |                  |    |                    |           |                        |   |   |    |  |                  |   |  |  |
| <b>Part C-Learning Resources</b>  |  |  |           |  |                        |   |   |   |                  |    |                    |           |                        |   |   |    |  |                  |   |  |  |
| <b>Recommended Books/e-resources/LMS:</b> <ul style="list-style-type: none"> <li>• Adhikari, D. &amp; Pandey, D. L., Business Research Methods, Asmita Publications.</li> <li>• Bajpai, N., Business Research Methods, Pearson Education, India.</li> <li>• Cooper, Donald &amp; Schindler, S., Business Research Methods, McGraw Hill, Indian Edition.</li> <li>• Kale, N.G., &amp; Ahmed, M., Business Research Methods, Vipul Prakshan.</li> <li>• Karunakarna, K., Business Research Methods –Text and Cases, Himalaya Publishing House.</li> <li>• Malhorta, K. Naresh, Marketing Research, Pearson.</li> <li>• Nargundkar, R., Marketing Research: Text and Cases, McGraw Hill Publication.</li> <li>• Sekran, Uma, Research Methods in Business, Goodreads.</li> </ul> |  |  |           |  |                        |   |   |   |                  |    |                    |           |                        |   |   |    |  |                  |   |  |  |

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|--|--|---------------|-------|
| Part A - Introduction  |  |               |       |
| Subject  | Commerce   |               |       |
| Semester   | VII  |               |       |
| Name of the Course   | Retailing  |               |       |
| Course Code  | B23-COM-707  |               |       |
| Course Type: (CC/MCC/MDC/CCM/DSEC/VOC/DSE/PC/AEC/ VAC)   | CC-HM1   |               |       |
| Level of the course (as per Annexure-1)  | 400-499  |               |       |
| Pre-requisite for the course (if any)  | NIL  |               |       |
| Course Learning Outcomes (CLO)   | <b>After completing the course, the learner will be able to:</b> <ol style="list-style-type: none"> <li>1. Understand the conceptual framework and organisational structure in retailing.</li> <li>2. Understand various decisions involved in store location and planning.</li> <li>3. Comprehend the ways retailers use marketing tools and techniques to interact with their customers.</li> <li>4. Recognize and understand the retail pricing, operations-oriented policies, methods, and procedures.</li> </ol>  |               |       |
| Credits  | Theory   | Tutorial      | Total |
|  | 3  | 1             | 4     |
| Contact Hours  | 3  | 1             | 4     |
| Internal Assessment Marks  | 30   | 0             | 30    |
| End Term Exam Marks  | 70   | 0             | 70    |
| Exam Time  | 3 hours  | -             | -     |
| Part B- Contents of the Course   |  |               |       |
| Instructions for Paper-Setter  |  |               |       |
| <b>Note:</b> 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  | Retailing: Concept, characteristics, importance, functions, theories, emerging trends in retailing; Evolution of retailing in India; History of retail institution; Contribution of retailing to Indian economy; Globalization of retailing; Indian retailing scenario; Organizational environment in retail sector, factors behind the change of Indian retail industry; Retail formats: Retail institutions by ownership, retail institutions by store-based strategy mix, web, non-store based, e-retailing and other forms of non-traditional retailing; e-retailing strategies. | 16            |       |

|  |  |   |
|--|--|---|
| II   | Retail market segmentation; Store location: Trading-area analysis, characteristics of trading areas, site selection, types of locations, location and site evaluation; Store planning: Design & layout, retail image mix, Effective retail space management, atmospheric, human resource management.   | 14  |
| III  | Retail marketing: Retail marketing mix, advertising & sales promotion, and store positioning; Customers services; Retail merchandising: Buying organization formats and processes, devising merchandise plans, shrinkage in retail merchandise management.   | 16  |
| IV   | Merchandise pricing: Concept, pricing objectives, determinants, types of pricing, pricing strategies; Retail operation: Elements, store administration, store manager responsibilities, management of retail outlet/store, store maintenance, store security; Application of IT to retail marketing; Retail market segmentation; Consumerism and ethics in retailing; Retail market segmentation; FDI in retail international retailing. | 14  |
| <b>Suggested Evaluation Methods</b>  |  |   |
| <b>Internal Assessment:</b><br>➤ <b>Theory</b> <b>30</b><br>Class Participation 5<br>Seminar/Presentation/Assignment/Quiz/Class Test etc. 10<br>Mid Term Exam 15   |  | <b>End Term Examination:</b><br><b>70</b> |
| <b>Part C-Learning Resources</b>   |  |   |
| <b>Recommended Books/E-Resources/LMS:</b> <ul style="list-style-type: none"> <li>• Berman Berry and Evans J.R., Retail Management- A Strategic Management Approach, Pearson Education, New York.</li> <li>• Bush Robert, G.H., and Gresham Larry, Retailing, Houghton Mifflin Company, Boston.</li> <li>• Chetan Bajaj, Rajnish Tuli and Nidhi Varma Srivastava, Retail Management, Oxford University Press.</li> <li>• Cullen &amp; Newman: Retailing Environment &amp; Operations, Cengage Learning</li> <li>• Harjit Singh: Retail Management, S. Chand Publication</li> <li>• Levy Michael, Weitz Barton, Retailing Management, V Edition, Tata McGraw Hill, New York.</li> <li>• Michael Levy, Borton &amp; Lauren Skinner Beitelspacher- McGraw Hill Education, New Delhi</li> <li>• Pradhan Swapna, Retailing Management-Text and Cases, II Edition, Tata Mc Graw Hill, India.</li> </ul> |  |   |

| Session 2026-2027  |  |               |       |
|--|--|---------------|-------|
| Part A – Introduction  |  |               |       |
| Subject  | Commerce   |               |       |
| Semester   | VIII   |               |       |
| Name of the Course   | Human Resource Management  |               |       |
| Course Code  | B23-COM-801  |               |       |
| Course Type: (CC/MCC/MDC/CCM/DSEC/VOC/DSE/PC/AEC/ VAC)   | CC-H4  |               |       |
| Level of the course (as per Annexure-1)  | 400-499  |               |       |
| Pre-requisite for the course (if any)  | NIL  |               |       |
| Course Learning Outcomes (CLO)   | <b>After completing this course, the learner will be able to:</b> <ol style="list-style-type: none"> <li>1. Understand the concept of Human Resource Management in Indian and Global context.</li> <li>2. Learn about manpower planning, recruitment and selection process.</li> <li>3. Gain insights of HR Development and career planning.</li> <li>4. Develop the understanding of performance appraisal and compensation decisions.</li> </ol> |               |       |
| Credits  | Theory   | Tutorial      | Total |
|  | 3  | 1             | 4     |
| Contact Hours  | 3  | 1             | 4     |
| Internal Assessment Marks  | 30   | 0             | 30    |
| End Term Exam Marks  | 70   | 0             | 70    |
| Exam Time  | 3 hours  | -             | -     |
| Part B- Contents of the Course   |  |               |       |
| Instructions for Paper-Setter  |  |               |       |
| <b>Note:</b> 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  | Human resource management: Concept, evolution, scope and importance, objectives and functions; Qualities, role and functions of human resource manager; HRM in dynamic environment; Flexi working hours; Work from home policy; Human resource policies; Human resource planning; Job analysis.  | 16            |       |
| II   | Recruitment; Selection; Induction and placement; Work force mobility: Promotion, demotion, transfer and separations.   | 14            |       |

|  |  |                              |
|--|--|------------------------------|
| III  | Training; Executive development; Career planning and development; Job evaluation; Quality of work life.  | 16                           |
| IV   | Performance and potential Appraisal; Compensation management; incentives and employee benefits; Personnel records & HR audit; International human resource management; Job satisfaction. | 14                           |
| <b>Suggested Evaluation Methods</b>  |  |                              |
| <b>Internal Assessment:</b>  |  | <b>End Term Examination:</b> |
| ➤ <b>Theory</b>  | <b>30</b>  | <b>70</b>                    |
| Class Participation  | 5  |                              |
| Seminar/Presentation/Assignment/Quiz/Class Test etc.   | 10   |                              |
| Mid Term Exam  | 15   |                              |
| <b>Part C-Learning Resources</b>   |  |                              |
| <b>Recommended Books/e-resources/LMS:</b>  |  |                              |
| <ul style="list-style-type: none"> <li>• Armstrong, M. Handbook of HRM Practice. USA: Kogan Page.</li> <li>• Ashwathhapa K.– Human Resource management McGraw hills.</li> <li>• Basak, S. P. Human Resource Management: Text &amp; Cases.: Pearson.</li> <li>• Mamoria, C.B., S.V. Gankar, Personnel Management: Himalaya Publication.</li> <li>• Dessler, G. Human Resource Management. New Delhi: Prentice Hall.</li> <li>• Rao VSP, Human resource management, Excel Publishers.</li> <li>• Rao, P. Subba. Essentials of Human Resource Management &amp; Industrial Management: Text &amp; Cases. New Delhi: Himalaya Publication.</li> </ul> |  |                              |



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|--|---|---------------|-------|
| Part A - Introduction  |   |               |       |
| Subject  | Commerce  |               |       |
| Semester   | VIII  |               |       |
| Name of the Course   | Fraud Investigation and Forensic Accounting   |               |       |
| Course Code  | B23-COM-802   |               |       |
| Course Type: (CC/MCC/MDC/CCM/DSEC/VOC/DSE/PC/AEC/ VAC)   | CC-H5   |               |       |
| Level of the course (as per Annexure-1)  | 400-499   |               |       |
| Pre-requisite for the course (if any)  | NIL   |               |       |
| Course Learning Outcomes (CLO)   | <b>After completing this course, the learner will be able to:</b> <ol style="list-style-type: none"> <li>1. Understand the fraud red flags and basic fraud examination concepts.</li> <li>2. Critically evaluate the various kinds of corporate frauds.</li> <li>3. Comprehend the concept of forensic accounting in context of corporate frauds.</li> <li>4. Gain insights about forensic accounting techniques and legal issues.</li> </ol>   |               |       |
| Credits  | Theory  | Tutorial      | Total |
|  | 3   | 1             | 4     |
| Contact Hours  | 3   | 1             | 4     |
| Internal Assessment Marks  | 30  | 0             | 30    |
| End Term Exam Marks  | 70  | 0             | 70    |
| Exam Time  | 3 hours   | -             | -     |
| Part B- Contents of the Course   |   |               |       |
| Instructions for Paper-Setter  |   |               |       |
| <b>Note:</b> 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  | Financial Crimes: Meaning, prevalence, fraud triangle; Types of financial crimes-fraud, bribery, corruption, money laundering, terrorism financing; Types of fraud-accounting fraud, asset misappropriation, consumer fraud, corporate frauds, data theft/cyber frauds, securities frauds, tax fraud; Channels of financial crime: In-person, over the phone, digital channels, banking system, cross channels; Similarities between fraud, theft and embezzlement; White collar crime. | 16            |       |
| II   | Fraud detection & prevention: Definition, mechanism; Red flags: Concept, classification, types, techniques: Horizontal & vertical analysis, ratio analysis, surprise audits; Perception of Detection;   | 14            |       |

|  |  |   |
|--|--|---|
|  | Approaches to fraud prevention; Fraud Investigation: definition, axioms, methodology, difference between fraud investigation; financial statement audit.   |   |
| III  | Forensic Accounting: Introduction, meaning, evolution, scope, difference between fraud examination and forensic accounting; roles and responsibilities of fraud examiners; Role and responsibilities of forensic accountants; Forensic accounting process: Initialisation, development of plan, collection of evidences, interviewing and interrogation, analysis and reporting. | 16  |
| IV   | Forensic accounting techniques: General, statistical, digital/electronic forensics, data mining; Forensic accounting and Legislations: IT Act, 2000, Prevention of Money Laundering Act 2002, Government enforcements.   | 14  |
| <b>Suggested Evaluation Methods</b>  |  |   |
| <b>Internal Assessment:</b><br>➤ <b>Theory</b> <b>30</b><br>Class Participation 5<br>Seminar/Presentation/Assignment/Quiz/Class Test etc. 10<br>Mid Term Exam 15   |  | <b>End Term Examination:</b><br><b>70</b> |
| <b>Part C-Learning Resources</b>   |  |   |
| <b>Recommended Books/e-resources/LMS:</b> <ul style="list-style-type: none"> <li>• Gupta, S., Corporate Frauds and their Regulation in India, Bharat Law House Pvt. Ltd.</li> <li>• Mark, J., &amp; Nigrini, Forensic Analytics Methods and Techniques for Forensic Accounting, Willey Publishers.</li> <li>• Kranacher, M. J. and Riley, R.- Forensic Accounting and Fraud Examination, Wiley Publishing.</li> <li>• Golden, T. and Salak, S.- A Guide to Forensic Accounting Investigation, Wiley Publishers.</li> </ul> |  |   |

| Session 2026-2027  |   |               |       |
|--|---|---------------|-------|
| Part A - Introduction  |   |               |       |
| Subject  | Commerce  |               |       |
| Semester   | VIII  |               |       |
| Name of the Course   | International Business  |               |       |
| Course Code  | B23-COM-803   |               |       |
| Course Type: (CC/MCC/MDC/CCM/DSEC/VOC/DSE/PC/AEC/ VAC)   | CC-H6   |               |       |
| Level of the course (as per Annexure-1)  | 400-499   |               |       |
| Pre-requisite for the course (if any)  | NIL   |               |       |
| Course Learning Outcomes (CLO)   | <b>After completing this course, the learner will be able to:</b> <ol style="list-style-type: none"> <li>1. Develop an understanding of changing dynamics of international business.</li> <li>2. Understand MNCs and theoretical dimensions of international trade</li> <li>3. Analyze the significance of different regional economic integration and international economic organizations.</li> <li>4. Familiarize with foreign exchange market.</li> </ol> |               |       |
| Credits  | Theory  | Tutorial      | Total |
|  | 3   | 1             | 4     |
| Contact Hours  | 3   | 1             | 4     |
| Internal Assessment Marks  | 30  | 0             | 30    |
| End Term Exam Marks  | 70  | 0             | 70    |
| Exam Time  | 3 hours   | -             | -     |
| Part B- Contents of the Course   |   |               |       |
| Instructions for Paper-Setter  |   |               |       |
| <b>Note:</b> 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  | International business: Nature, importance and scope; Framework for analyzing international business environment: Geographical, economic, socio-cultural, political and legal environment; Internationalization stages and orientations; International product life cycles; Modes of entry into international businesses; Technology transfers: importance, types and issues.   | 15            |       |
| II   | Multinational corporations: nature, types and role; Foreign investment: Nature, types and barriers; Tariff and non-tariff barriers; Theories of international business; Balance of payments (BOP).  | 15            |       |

|   |  |                              |
|---|--|------------------------------|
| III   | Regional economic co-operation: Concept, types and rationale, Structure and functioning of EU, USMCA, ASEAN, SAFTA; International economic institutions: WTO, UNCTAD, IMF, World Bank; Generalized system of preferences; International commodity agreements.                                | 15                           |
| IV  | Foreign exchange markets: Nature, participants; Foreign exchange rate: Concept, determinants; Exchange rate systems: Fixed and floating, soft peg, crawling peg, free float, managed float; Exchange rates arrangement in India; Foreign exchange risks and exposures: Types and management. | 15                           |
| <b>Suggested Evaluation Methods</b>   |  |                              |
| <b>Internal Assessment:</b>   |  | <b>End Term Examination:</b> |
| ➤ Theory  | 30   | 70                           |
| Class Participation   | 5  |                              |
| Seminar/Presentation/Assignment/Quiz/Class Test etc.  | 10   |                              |
| Mid Term Exam   | 15   |                              |
| <b>Part C-Learning Resources</b>  |  |                              |
| <b>Recommended Books/e-resources/LMS:</b>   |  |                              |
| <ul style="list-style-type: none"> <li>Alan, M. Rugman and Richard, M. Hodgetts: International Business, Pearson Publication, New Delhi.</li> <li>Arya, P. P. and Tondon, B. B.: Economic Reforms in India; Deep and Deep, New Delhi.</li> <li>Cherunilam Francis, International Business: Texts and Cases, Himalaya Publishing House, New Delhi.</li> <li>Daniels Radebaugh Sullivan: International Business Environments and Operations, Pearson Publication, New Delhi.</li> <li>Griffin, R. W. &amp; Pustay, M. W. (2015). International Business: A Managerial Perspective. Pearson.</li> <li>Menipaz, E., Menipaz A. and Tripathi S.S. International Business: Theory and Practice.</li> <li>Michael, R. Czinkota; Llkka, A. Ronkainen; and Michael, H. Moffet: International Business, Thomason Publication, New Delhi.</li> <li>New Delhi. Sage Publications India Pvt. Ltd</li> <li>Robert Grosse and Duane Kujawa: International Business, Irwin Publication, New Delhi.</li> <li>Saleem Saikh, Business Environment, Himalaya Publishing House, New Delhi.</li> <li>Sundaram Anant, K. and Black, J. Stewart: The International Business Environment, Prentice Hall of India, New Delhi.</li> <li>Tayeb Monis H.: The Global Business Environment – An Introduction, Sage Publication, New Delhi.</li> <li>Vyuptakesh Sharan: International Business: Concepts, Environment and Strategy, Pearson Publication, New Delhi.</li> </ul> |  |                              |

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|--|---|---------------|-------|
| Part A - Introduction  |   |               |       |
| Subject  | Commerce  |               |       |
| Semester   | VIII  |               |       |
| Name of the Course   | Corporate Governance & Sustainability   |               |       |
| Course Code  | B23-COM-804   |               |       |
| Course Type: (CC/MCC/MDC/CCM/DSEC/VOC/DSE/PC/AEC/ VAC)   | DSC-H2  |               |       |
| Level of the course (as per Annexure-1)  | 400-499   |               |       |
| Pre-requisite for the course (if any)  | NIL   |               |       |
| Course Learning Outcomes (CLO)   | <b>After completing this course, the learner will be able to:</b> <ol style="list-style-type: none"> <li>1. Understand the concept of corporate governance through Indian and International models.</li> <li>2. Know about the legal framework of corporate governance and disclosure practices.</li> <li>3. Gain insights about CSR and Sustainability.</li> <li>4. Apply sustainability approach in reporting and framing of indices.</li> </ol>              |               |       |
| Credits  | Theory  | Tutorial      | Total |
|  | 3   | 1             | 4     |
| Contact Hours  | 3   | 1             | 4     |
| Internal Assessment Marks  | 30  | 0             | 30    |
| End Term Exam Marks  | 70  | 0             | 70    |
| Exam Time  | 3 hours   | -             | -     |
| Part B- Contents of the Course   |   |               |       |
| Instructions for Paper-Setter  |   |               |       |
| <b>Note:</b> 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  | Framework of Corporate Governance: Concept, need, evolution, theories; Corporate governance and Arthashastra; Developments in India; Committees on corporate governance; Listing agreement; Voluntary guidelines; Elements of good corporate governance; Legislative framework in India: Board structure, composition board, board committees, powers; Disclosure and transparency; Mandatory and non-mandatory requirements; Disclosure under SEBI guidelines. | 15            |       |
| II   | Board Committees: Need, types-mandatory committees, audit committee, nomination and remuneration committee, CSR   | 16            |       |

|   |  |                              |
|---|--|------------------------------|
|   | committee, risk management committee; Corporate governance & stakeholders: Stakeholder concept, engagement, analysis, types; Rights of shareholders, protection of minority shareholders, shareholder activism; Role of institutional investors in corporate governance; Whistle blower policy; Insider Trading; corporate governance forums: National foundation for corporate governance, OECD, global corporate governance forum, international corporate governance network, European corporate governance institute, The Asian corporate governance association, corporate secretaries International association. |                              |
| III   | Corporate Social Responsibility: Concept, need and fundamentals of CSR; Approaches to CSR; Companies (CSR Policies) Rules, 2014 & 2021 (Amended); Corporate Citizenship; CSR assessment; CSR and philanthropy, National voluntary guidelines; Sustainability: Sustainable development, role of business in sustainable development; Corporate Sustainability & CSR.  | 15                           |
| IV  | Corporate sustainability reporting framework: GRI guidelines; CSR reporting frameworks; Sustainability indices; ESG index; Sustainability Reporting- meaning, benefits, developments, role of government; Contemporary Developments: Kyoto protocol; Bali Roadmap; Integrated reporting, Environmental reporting.  | 14                           |
| <b>Suggested Evaluation Methods</b>   |  |                              |
| <b>Internal Assessment:</b>   |  | <b>End Term Examination:</b> |
| ➤ Theory  |  | 30                           |
| Class Participation   |  | 5                            |
| Seminar/Presentation/Assignment/Quiz/Class Test etc.  |  | 10                           |
| Mid Term Exam   |  | 15                           |
| <b>Part C-Learning Resources</b>  |  |                              |
| <b>Recommended Books/e-resources/LMS:</b>   |  |                              |
| <ul style="list-style-type: none"> <li>Aggrawal Sanjay K., Anand Manoj, Corporate Social Responsibility in India: Cases and Developments After the Legal Mandate, Springer.</li> <li>Aggrawal Sanjiv, Corporate Governance: Concept &amp; Dimensions; Snow White Publications Pvt. Ltd.</li> <li>Balasubramanian, N., Law of Corporate Governance: Principles &amp; Perspectives, Snowwhite Publications Pvt. Ltd.</li> <li>Kotler, P., &amp; Nancy, Lee, Corporate Social Responsibility, Wiley-India Edition, New Delhi.</li> <li>Mallin, Christine A., Corporate Governance (Indian Edition), Oxford University Press, New Delhi.</li> <li>Mathur, U.C., Corporate Governance and Business Ethics (Text and Cases), Macmillan, India.</li> <li>Sharma, J.P., Corporate Governance, Business Ethics &amp; CSR, Ane Books Pvt Ltd, New Delhi.</li> </ul> |  |                              |

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|--|--|---------------|-------|
| Part A - Introduction  |  |               |       |
| Subject  | Commerce   |               |       |
| Semester   | VIII   |               |       |
| Name of the Course   | Advertising and Personal Selling   |               |       |
| Course Code  | B23-COM-805  |               |       |
| Course Type: (CC/MCC/MDC/CCM/DSEC/VOC/DSE/PC/AEC/ VAC)   | DSC-H2   |               |       |
| Level of the course (as per Annexure-1)  | 400-499  |               |       |
| Pre-requisite for the course (if any)  | NIL  |               |       |
| Course Learning Outcomes (CLO)   | <b>After completing this course, the learner will be able to:</b> <ol style="list-style-type: none"> <li>1. Understand the nature and importance of advertising.</li> <li>2. Prepare Ad Copy and media planning.</li> <li>3. Comprehend the conceptual framework of personal selling.</li> <li>4. Learn skills to execute various stages of personal selling.</li> </ol> |               |       |
| Credits  | Theory   | Tutorial      | Total |
|  | 3  | 1             | 4     |
| Contact Hours  | 3  | 1             | 4     |
| Internal Assessment Marks  | 30   | 0             | 30    |
| End Term Exam Marks  | 70   | 0             | 70    |
| Exam Time  | 3 hours  | -             | -     |
| Part B- Contents of the Course   |  |               |       |
| Instructions for Paper-Setter  |  |               |       |
| <b>Note:</b> 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  | Advertising: Concept, nature and importance; Advertising and communication; Types of advertising; Advertising management process; Social and economic aspects of advertising; Advertising objectives and budget.   | 16            |       |
| II   | Copy development and testing: Determining advertising message and copy headlines, body, copy logo, illustration, creative styles and advertising appeals; Media planning: Print, broadcasting and other media; Media selection and scheduling; Advertising agency and client relationship; Evaluating advertising effectiveness – Pre and post-tests.                    | 14            |       |
| III  | Personal selling: Concept, nature, objectives, and importance; Salesmanship: Concept, objectives, importance and types; Types of   | 16            |       |

|  |  |                              |
|--|--|------------------------------|
|  | selling situations and salesperson, qualities of an effective salesperson; Career opportunities in personal selling; Differences among personal selling, salesmanship, and sales force management; Theories of selling; Buyer-seller dyad.   |                              |
| IV   | Buying motives and their uses in personal selling; Personal selling process: Prospecting: Concept and methods, pre-approach, approach, sales presentation, objection handling, closing the sale, follow-up actions/after sale services; Approaches to personal selling; Sales reports and sales manuals; Role of IT in personal selling; Ethical issues in personal selling. | 14                           |
| <b>Suggested Evaluation Methods</b>  |  |                              |
| <b>Internal Assessment:</b>  |  | <b>End Term Examination:</b> |
| ➤ <b>Theory</b>  |  | <b>70</b>                    |
| Class Participation  |  | 5                            |
| Seminar/Presentation/Assignment/Quiz/Class Test etc.   |  | 10                           |
| Mid Term Exam  |  | 15                           |
| <b>Part C-Learning Resources</b>   |  |                              |
| <b>Recommended Books/e-resources/LMS:</b>  |  |                              |
| <ul style="list-style-type: none"> <li>• Aaker, D.A. and Myers, J.G.- Advertising Management, Prentice Hall, New Delhi.</li> <li>• Batra, R., Myres, J.G. and Aaker, D.A.- Advertising Management, Prentice Hall, New Delhi.</li> <li>• Chunawala, S. A.- Sales Management with Personal selling and salesmanship, Himalaya Publishing house.</li> <li>• Davis, J.J.-Advertising Research, Prentice Hall, New Delhi.</li> <li>• Johnston, M. and Marshall, G.-Churchill/Ford/Walker's Sales Force Management, McGraw Hill, Singapore.</li> <li>• Gupta, C. B.- Personal selling and salesmanship, Scholar Tech Press, MKM Publishers.</li> <li>• Norris, J. S.- Advertising, Prentice Hall, New Delhi.</li> <li>• Stanton, W.J. and Shapiro, R.- Management of A Sales Force, McGraw Hill, Singapore.</li> </ul> |  |                              |



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|--|---|---------------|-------|
| Part A - Introduction  |   |               |       |
| Subject  | Commerce  |               |       |
| Semester   | VIII  |               |       |
| Name of the Course   | Stock Market Operations   |               |       |
| Course Code  | B23-COM-806   |               |       |
| Course Type: (CC/MCC/MDC/CCM/DSEC/VOC/DSE/PC/AEC/ VAC)   | PC-H2   |               |       |
| Level of the course (as per Annexure-1)  | 400-499   |               |       |
| Pre-requisite for the course (if any)  | NIL   |               |       |
| Course Learning Outcomes (CLO)   | <b>After completing this course, the learner will be able to:</b> <ol style="list-style-type: none"> <li>1. Understand Investments and securities market.</li> <li>2. Comprehend about the Stock exchanges functioning and indices.</li> <li>3. Gain insights on foreign stock exchanges.</li> <li>4. Know about mutual fund trading and recent developments.</li> <li>5. *Develop skills on practical aspects of stock market operations.</li> </ol>   |               |       |
| Credits  | Theory  | Practical     | Total |
|  | 3   | 1             | 4     |
| Contact Hours  | 3   | 2             | 5     |
| Internal Assessment Marks  | 20  | 10            | 30    |
| End Term Exam Marks  | 50  | 20            | 70    |
| Exam Time  | 3 hours   | 3 hours       | -     |
| Part B- Contents of the Course   |   |               |       |
| Instructions for Paper-Setter  |   |               |       |
| <b>Note:</b> 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 5 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  | Fundamentals of Investment: Concept, investment process, features, types of investors, investment alternatives; Securities market in India: Concept, functions, types, intermediaries; Primary Market: Concept, role, methods of flotation of capital, investor protection, recent trends in primary market, SEBI guidelines for primary market; Secondary Market: Concept, organization regulatory framework for stock exchanges in India, defects in working of Indian stock exchanges, SEBI measures for secondary market. | 12            |       |
| II   | Listing of securities: Merit and demerits, listing requirements, procedure, fee, listing of right issue, bonus shares, further issue,   | 11            |       |

|  |  |   |
|--|--|---|
|  | delisting procedure; DEMAT: Concept, opening requirements, type of brokers; Stock market terminologies: Stock split, market trends, crash, types of trading, types of order, correction, dividend, circuit, bad delivery, short delivery, intraday trading, margin trading, rolling statement, clearance statement.  |   |
| III  | Indian Stock Exchanges: BSE-different trading systems, share groups, BOLT system, types of settlements, pay in and pay out, auction; NSE-market segments, NEAT system, market types, DEMAT settlement, institutional segment, funds settlement, auction, OTSEI-need, features, participants, listing procedure, trading and settlement, factors; Overview of foreign stock exchanges: NYSE & NASDAQ- trading players, role of specialist, trading and technology procedure.        | 11  |
| IV   | Stock market indices: Concept, purpose, considerations in developing index, methods (weighted aggregate value method, weighted average of price relative method), stock market indices in India-BSE SENSEX, NSE indices- S&P, CNX Nifty, scrip selection criteria; Mutual funds: History, organization, types of mutual fund schemes, Net Assets Value (NAV), Role of AMCs in mutual funds, mutual fund companies in India, prospects, recent developments                         | 11  |
| Practical  |  | Contact Hours   |
| V*   | Discuss the following with live session demonstration, hands on practice session and through case studies <ul style="list-style-type: none"><li>• DEMAT – opening and trading.</li><li>• How to apply for IPO.</li><li>• Intraday trading strategy.</li><li>• Delivery and settlement procedure.</li><li>• Virtual Trading.</li><li>• Visit to NSE/BSE.</li><li>• Compute NAV of a mutual fund.</li><li>• Analyse various schemes of Mutual Funds and compute exit load.</li></ul> | 30  |
| Suggested Evaluation Methods   |  |   |
| Internal Assessment: 30 <ul style="list-style-type: none"><li>➤ Theory20<ul style="list-style-type: none"><li>• Class Participation:5</li><li>• Seminar/presentation/assignment/quiz/class test etc.:5</li><li>• Mid-Term Exam:10</li></ul></li><li>➤ Practicum10<ul style="list-style-type: none"><li>• Class Participation:-</li><li>• Seminar/Demonstration/Viva-voce/Lab records etc.:10</li><li>• Mid-Term Exam:-</li></ul></li></ul> |  | End Term Examination: 70<br>Theory: 50<br>Practicum: 20 |

## **Part C-Learning Resources**

### **Recommended Books/e-resources/LMS:**

- Ahuja, N. L., Dawar, V., & Arrawatia, R. Corporate finance, PHI Learning Pvt. Ltd.
- Damodaran, A. Investment Validation: Tools and Technique for Determining value of any assets, John Wiley & Sons.
- Chandra, P.- Investment Analysis and Portfolio Management, Tata McGraw Hill.
- Goel, S. Financial Markets, Institutions and Services, PHI learning.
- Gitman, L.J. and Joehnk, M.D.- Fundamentals of Investing, Pearson.
- Kumar, Vinod and Nangia, Raj Sethi, Investing in Stock Markets, Anne books.
- Madura, Jeff, Personal Finance, Pearson.
- Pandian, P. —Security Analysis and Portfolio Management. Vikas Publishing House, New Delhi.
- Ranganatham, M., & Madhumathi, R. —Security Analysis and Portfolio Management, Pearson Education, India.
- Rustagi, R. P. Investment Management Theory and Practice, Sultan Chand & Sons.
- Singh J.K. and Singh A.K. —Investing in Stock Markets, A K Publications, Delhi.
- Tripath V. & Pawar N. —Investing in Stock Markets, Taxmann Publications.

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|--|---|---------------|-------|
| Part A - Introduction  |   |               |       |
| Subject  | Commerce  |               |       |
| Semester   | VIII  |               |       |
| Name of the Course   | Supply Chain Management   |               |       |
| Course Code  | B23-COM-807   |               |       |
| Course Type: (CC/MCC/MDC/CCM/DSEC/VOC/DSE/PC/AEC/ VAC)   | CC-HM2  |               |       |
| Level of the course (as per Annexure-1)  | 400-499   |               |       |
| Pre-requisite for the course (if any)  | NIL   |               |       |
| Course Learning Outcomes (CLO)   | After completing the course, the learner will be able to:<br>1. Understand the conceptual framework of supply chain management.<br>2. Appreciate the role of SCM and its relationship with marketing mix.<br>3. Comprehend the role of SCM in value delivery<br>4. Be familiar with the operational and technologies used in SCM.   |               |       |
| Credits  | Theory  | Tutorial      | Total |
|  | 3   | 1             | 4     |
| Contact Hours  | 3   | 1             | 4     |
| Internal Assessment Marks  | 30  | 0             | 30    |
| End Term Exam Marks  | 70  | 0             | 70    |
| Exam Time  | 3 hours   | -             | -     |
| Part B- Contents of the Course   |   |               |       |
| Instructions for Paper-Setter  |   |               |       |
| <b>Note:</b> 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  | Supply Chain Management: Concept, scope and importance in business operations; SCM vs Physical distribution approach - Differences and similarities; Evolution of SCM; Integrating inbound and outbound logistics: Strategies, techniques and benefits; Customer focus in Supply Chain: Understanding customer needs, enhancing customer satisfaction through SCM; SCM and profitability. | 16            |       |
| II   | Coordination function of SCM: Inter-functional & Inter-corporate Cooperation; SCM and total cost concept: Cost components, cost minimization strategies; SCM and marketing mix: Product, price, place, promotion integration; SCM's Influence on marketing  | 14            |       |

|  |   |                              |
|--|---|------------------------------|
|  | strategies; Systems approach to SCM: Holistic view, benefits and challenges.  |                              |
| III  | Marketing Channels: Functions, types, and role of channel members in SCM; Integrating marketing channels with marketing mix; Marketing channels and retailing strategy; Supply chain as value delivery system: Creating and delivering value, enhancing customer experience; Vendor relationships and distribution channel design.  | 16                           |
| IV   | Customer service: Strategy and practices developing effective customer service; Integration for Efficiency: Transportation and logistics, selecting the right mode, multimodal transportation and documentation; Warehousing and material handling: Types and site selection; Order processing and management; SCM and information technology: IT-enabled SCM; ERP, JIT, and quality management; Third party logistics (3PL): Overview and benefits; Supply chain management in the Indian environment. | 14                           |
| <b>Suggested Evaluation Methods</b>  |   |                              |
| <b>Internal Assessment:</b>  |   | <b>End Term Examination:</b> |
| ➤ Theory   | 30  | 70                           |
| Class Participation  | 5   |                              |
| Seminar/Presentation/Assignment/Quiz/Class Test etc.   | 10  |                              |
| Mid Term Exam  | 15  |                              |
| <b>Part C-Learning Resources</b>   |   |                              |
| <b>Recommended Books/E-Resources/LMS:</b>  |   |                              |
| <ul style="list-style-type: none"> <li>• Bowersox D.J. &amp; Closs D.J., Logistics Management, McGraw-Hill International Editors.</li> <li>• Chadwick and Shan Rajagopal, Strategic Supply Chain Management, Butterworth Heinemann.</li> <li>• Gattorna J.L. &amp; Walters D.W., Managing the Supply: A Strategy Perspective, McMillan Business. Glaskowsky NA, Business Logistics, Dryden Press, Ohio, U.S.</li> <li>• Heskett James, Business Logistics, Physical Distribution and Materials Management. Ronald Press.</li> <li>• Sahay B.S., Supply Chain Management: For Global Competitiveness, 1st Ed. McMillan India Pvt. Ltd., New Delhi.</li> <li>• Stern LW, El-Ausary Adell and Caughlan Al, Marketing Channels, Prentice Hall of India, New Delhi.</li> <li>• Sunil chopra and Peter Meindl, Supply chain management – strategy, planning and operation, PHI.</li> </ul> |   |                              |